

**GOVERNMENT OF JAMMU AND KASHMIR**  
**CIVIL SECRETARIAT – FINANCE DEPARTMENT**  
**(TAXATION SECTION)**

**NOTIFICATION**  
**JAMMU, THE 23<sup>rd</sup>, MARCH, 2007**

**SRO 95** - In exercise of the powers conferred by section 16 read with section 16 – A and 17 of the Jammu and Kashmir Excise Act, Samvat, 1958 and in supersession of all the previous notifications / orders issued on the subject and the scale of fixed fees laid down under Rule 32 of the Jammu and Kashmir Liquor Licence and sale Rules, 1984, the Government hereby direct that the duty and fee on Import / Export, possession, manufacture, bottling and sale etc of IMFL / Beer chargeable under the provision of the said Act in respect of civilian and Army / Para Military force use, shall be levied and paid at the rates shown against each in the sub-joined table with immediate effect:-

**1. EXCISE DUTY**

**A. CIVILIAN USE**

<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
IMFL (Per LPL)	Deluxe	Rs. 180.00
IMFL (Per LPL)	Premium	Rs. 150.00
IMFL (Per LPL)	Medium	Rs. 130.00
IMFL (Per LPL)	Economy/ Cheap	Rs. 120.00
Beer (650 ML Bottle)	All Brands	Rs. 7.00
IMFL (Per LPL)	JK Desi Whisky	Rs. 145.00

**B. FOR CONSUMPTION BY ARMY / PARAMILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK AND HIMANK ETC.**

<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
IMFL (LPL)	Deluxe	Rs. 120.00
IMFL (LPL)	Premium	Rs. 120.00
IMFL (LPL)	Others	Rs. 70.00
IMFL (LPL)	Rum	Rs. 40.00
Beer (650 ML)	All Brands	Rs. 7.00

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

<b>C.</b>	Rectified Spirit for use other than in Manufacture of medicinal and Toilet preparations liquor and for use in Government Hospitals.	Rs. 5.40 Per LPL
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**D.**

<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
Molasses	-----	Rs. 10.00 Per Qtl.

## **2. IMPORT DUTY**

### **A. CIVILIAN USE :-**

<b>S.No.</b>	<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
1.	IMFL / Foreign Liquors	All Brand	Rs. 20.00 per LPL
2.	Beer	All Brands	Rs. 10.00 per Bottle of 650 ML

### **B. FOR CONSUMPTION BY ARMY / PARAMILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK AND HIMANK IN THE STATE :-**

<b>S.No.</b>	<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
1.	IMFL / Foreign Liquors	All Brand	Rs. 10.00 per LPL
2.	Beer	All Brands	Rs. 5.00 per Bottle of 650 ML

### **C. IMPORT DUTY ON IMPORT OF SPIRIT @ RS. 1.50 PER BULK LITRE FOR USE IN MANUFACTURE OF LIQUOR WITHIN THE STATE.**

To be charged on spirit for manufacture of liquor for both Civilian and Army / Para Military Force use.

## **3. DUTY ON BOTTLING OF IMFL UNDER ARRANGEMENT OF FRANCHISE**

### **A. CIVILIAN USE**

<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
IMFL	All Brands	Rs. 10 Per LPL
Beer	All Brands	Rs. 5 Per Bottle

### **B. FOR CONSUMPTION BY ARMY, PARAMILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK, HIMANK ETC IN THE STATE :-**

<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
IMFL	All Brands	Rs. 10.00 Per LPL
Beer	All Brands	Rs. 5.00 Per Bottle of 650 ML

## **4. ASSESSMENT FEE ON SALE OF IMFL BY THE LICENSEES HAVING LICENSE IN JKEL-2, JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C AND JKEL-7 FOR CIVILIAN USE :-**

<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
IMFL	All Brands	Rs. 4.00 per Bottle of 750 ML
Foreign Liquors	All Types	Rs. 18.00 per Bottle of 750 ML
Imported Beer Cider, Sherry	All Types	Rs. 1.00 per Bottle of 650 ML
Beer	All Brands	Rs. 1.00 per Bottle of 650 ML

## **5. LICENSE FEE**

JKEL – 1A	Trade (Whole Sale)	2.00 Lac P.A
JKEL – 1	Trade (Whole Sale)	1.50 Lac P.A
W2	CSD Bond	1.50 Lac P.A.
JKEL – 2	Retail (OFF)	1.50 Lac P.A.
JKEL – 3	Bar with Hotel	1.00 Lac P.A.
JKEL – 4	Bar with Restaurant, Cinema, Theatre or Dak Banglow	1.00 Lac P.A.
JKEL – 4A	Bar with Hotel & Bar with Restaurant at Leh	0.50 Lac P.A.
JKEL – 4B	Seasonal Bar in Leh & Kargil	0.10 Lac P.A.
JKEL – 4C	Bar with Banquet Hall	0.50 Lac P.A.
JKEL – 4D	Permission to serve liquor on Social Occasions	0.01 Lac per case
JKEL – 4E	Permission to serve liquor in Banquet Halls	0.03 Lac Per case
JKEL – 5	Liquor Vend in Military or PMF Canteen	0.01 Lac P.A.
JKEL – 6	Bottling Plant	1.50 Lac P.A.
JKEL – 7	Club	0.50 Lac P.A.
JKEL – 7A	Retail Vend of Beer in a Bar	0.25 Lac P.A.
JKEL – 12	Denatured Spirit (Wholesale or Retail)	Rs. 0.01 Lac P.A. plus Permit Fee of Rs. 1.50 Per BL
JKEL – 13	Possession and use of Rectified Spirit	Rs. 1.00 Lac P.A for commercial purposes and Rs. 0.01 Lac for non-commercial purposes by Government Institutions, Educational, Scientific and Research Organizations
JKEL -14	Possession and use of absolute alcohol	————
JKEL – 15	Export, Import, Transportation, Sale or possession of Molasses	0.10 Lac P.A.
D – 2	Distillery	1.50 Lac P.A.
B – 1	Brewery	1.50 Lac P.A.

## **6. ADDITIONAL LICENSE FEE**

**(i) Trade Wholesale JKEL – 1 & JKEL – 1A :-**

**IMFL (Except JK Desi Whisky)**

Sale upto 1 Lac Bottles of IMFL	NIL
Sale between 1 Lac and one to 5 Lac Bottles	Rs. 0.50 per Bottle

Sale between 5 Lac and one to 10 Lac Bottles	Rs. 0.75 per Bottle
Sale more than 10 Lac and one Bottle	Rs. 1.00 per Bottle

**(ii) JKEL -2 RETAIL (OFF LICENSE):-**

**IMFL – Except JK Desi Whisky**

Sale upto 10,000 Bottles of IMFL	NIL
Sale between 10,001 to 50,000 Bottles	Rs.10.00 per Bottle of 750 ML
Sale beyond 50,001 and above	Rs. 13.00 per Bottle of 750 ML

**Beer**

Sale upto 10,000 Bottles	NIL
Sale above 10,001 Bottles	Rs. 3.00 per Bottle of 650 ML

**(iii) For JKEL – 3, JKEL – 4, JKEL – 4A, JKEL – 4B, JKEL – 4C, (BARS):-**

**(IMFL – Except JK Desi Whisky)**

Sale upto 5000 Bottles of IMFL	NIL
Sale between 5001 to 25000 Bottles of IMFL	@ Rs. 10.00 per Bottle of 750 ML
Sale beyond 25001 and above Bottles of IMFL	@ Rs. 13.00 per Bottle of 750 ML

**BEER**

Sale upto 5,000 Bottles	NIL
Sale above 5001 Bottles	@ Rs. 3.00 per Bottle of 650 ML

**(iv) Retail Vend of Beer in a Bar JKEL – 7A :-**

**BEER**

Sale upto 10000 Bottles	NIL
Sale above 10001 Bottles of Beer	@ Rs. 3.00 per Bottle of 650 ML

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

**IMFL – Except JK Desi Whisky**

Debonding Fee upto 2 Lacs LPLs of IMFL	NIL
Debonding Fee from 2 Lac and One LPL to 6 Lac LPL	Rs. 0.25 per LPL
Debonding Fee From 6 Lac and One LPL to 10 Lac LPL	Rs. 0.50 per LPL
Debonding Fee beyond 10 Lac and One LPLs	Rs. 0.75 per LPL

## **7. LABEL APPROVAL FEE :-**

<b>S.No.</b>	<b>Kind</b>	<b>Brand</b>	<b>Rate</b>
1.	IMFL including JK Desi Whisky / Beer / Foreign Liquors / Imported Beer, Cider, Sherry	All types	Rs. 0.25 Lac per brand per annum

All liquor manufactured locally or imported from outside the state shall be ENA based only and use of rectified spirit in manufacture / sale of liquor for consumption in civil market and CSD / PMF shall remain banned.

The Additional License Fee payable shall be paid on monthly basis as soon as the threshold limit is crossed in accordance with the prescribed procedure.

Assessment Fee payable shall be paid on quarterly basis in accordance with the prescribed procedure.

By Order of the Government of Jammu and Kashmir.

Sd/-  
Commissioner / Secretary to Govt.  
Finance Department.

No: ET/ESTT/70/2006

Dated:- 23-3-2007

1. Commissioner / Secretary to Govt. General Administration Department.
2. Commissioner Secretary to Govt. Law Department (w.7.s.c).
3. Excise Commissioner, J&K Govt. Jammu.
4. Commissioner Sales Taxes, J&K Govt. Jammu.
5. Dy. Excise Commissioner, Executive, Jammu / Kashmir.
6. Dy. Excise Commissioner, Distilleries, Jammu.
7. Manager Canteen Stores Department, Bari-Brahmana, Udhampur, Srinagar, C/O 56 APO.
8. Stock File.

Spl. Secretary to Government,  
Finance Department.