

GOVERNMENT OF JAMMU & KASHMIR
CIVIL SECRETARIAT: FINANCE DEPARTMENT

NOTIFICATION

Srinagar, the 5th June, 2009.

SRO 162 .- In exercise of the powers conferred by section 16 read with section 16-A and section 17 of the Jammu and Kashmir Excise Act, Samvat 1958 and in supersession of all the notifications/orders issued on the subject, the Government hereby direct that the excise duty and fee on Import/Export, possession, manufacture, bottling and sale etc. of IMFL/Beer under the provisions 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:

Kind	Brand	Rate
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
IMFL (Per LPL)	JK Desi Whisky	Rs.145.00
Beer (650 ML Bottle)	All Brands	Rs. 7.00

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

Kind	Brand	Rate
IMFL (Per LPL)	Deluxe	Rs.120.00
IMFL (Per LPL)	Premium	Rs. 90.00
IMFL (Per LPL)	Others.	Rs. 90.00
IMFL (Per LPL)	Rum.	Rs. 50.00
Beer (650 ML Bottle)	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.

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09.06.09

C.	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.	Kind	Brand	Rate
	Molasses	---	Rs.10.00 Per Qtl.

2. IMPORT DUTY

A. CIVILIAN USE:-

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors.	All Brands	Rs. 25.00 per LPL.
2.	Beer	All Brands	Rs.10.00 per Bottle of 650 ML.

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

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors.	All Brands	Rs. 15.00 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

Kind	Brand	Rate
IMFL	All Brands	Rs. 10.00 per LPL.
Beer	All Brands	Rs.5.00 per Bottle of 650 ML.

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

Kind	Brand	Rate
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

Kind	Brand	Rate
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. LICENCE FEE

JKEL-1A	Trade (Whole Sale).	Rs.2.00 Lac P.A.
JKEL-1	Trade (Whole Sale).	Rs.2.00 Lac P.A.
W 2	CSD Bond	Rs.2.00 Lac P.A.
JKEL-2	Retail (OFF).	Rs.2.00 Lac P.A.
JKEL-3	Bar with Hotel	Rs.1.50 Lac P.A.
JKEL-4	Bar with Restaurant, Cinema, Theatre or Dak Bungalow.	Rs.1.50 Lac P.A.
JKEL-4A	Bar with Hotel and Bar with Restaurant at Leh.	Rs.1.00 Lac P.A.
JKEL-4B	Seasonal Bar in Leh & Kargil.	Rs.0.25 Lac P.A.

JKEL-4C	Bar with Banquet Hall.	Rs.1.00 Lac P.A.
JKEL-4D	Permission to serve liquor on Social Occasions.	Rs.0.03 Lac per Occasion
JKEL-4E	Permission to serve liquor in Banquet Halls.	Rs.0.03 Lac per Occasion.
JKEL-5	Liquor Vend in Military or PMF Canteen.	Rs.0.05 Lac P.A.
JKEL-6	Bottling Plant.	Rs.2.00 Lac P.A.
JKEL-7	Club	Rs.1.00 Lac P.A.
JKEL-7A	Retail Vend of Beer in a Bar.	Rs.0.50 Lac P.A.
JKEL-12	Denatured Spirit (Whole Sale 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.	Rs.0.25 Lac P.A.
D-2	Distillery.	Rs.2.00 Lac P.A.
B-1	Brewery.	Rs.2.00 Lac P.A.

6. **Sub Vend Fee:**

Sub Vend fee @ Rs.25,000/- per quarter shall be charged for each sub vend at the beginning of each quarter. The fee for the Ist quarter of 2009-10 shall be deposited by or before 30.06.2009.

7. **ADDITIONAL LICENCE FEE**

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

IMFL (Except JK Desi Whisky).

Sale upto 1,00,000 Bottles of IMFL	Nil.
Sale between 1,00,001 to 5,00,000 Bottles of IMFL.	Rs.0.50 per Bottle of 750 ML.
Sale between 5,00,001 to 10,00,000 Bottles of IMFL.	Rs.0.75 per Bottle of 750 ML.
Sale more than 10,00,001 Bottles of IMFL.	Rs.1.00 per Bottle of 750 ML.

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

IMFL

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

JK Desi Whisky:

Sale of JK Desi Whisky.	Rs.1.00 per bottle of 750 ML
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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

Sale upto 5,000 Bottles.	Nil
Sale between 5,001 to 25,000 bottles of IMFL.	Rs.10.00 per Bottle of 750 ML
Sale beyond 25,001 and above bottles of IMFL.	Rs.13.00 per Bottle of 750 ML

JK Desi Whisky:

Sale of JK Desi Whisky.	Rs.1.00 per Bottle of 750 ML
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Handwritten note: *Rs. 10.00*

BEER:

Sale upto 5,000 Bottles.	Nil
Sale above 5,001 Bottles.	Rs.3.00 per Bottle of 650 ML.

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

Sale upto 10,000 Bottles.	Nil
Sale above 10,001 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 2,00,000 LPLs of IMFL	Nil
Debonding Fee from 2,00,001 LPL to 6,00,000 LPLs.	Rs.0.25 per LPL.
Debonding Fee from 6,00,001 LPLs to 10,00,000 LPLs.	Rs.0.50 per LPL.
Debonding Fee beyond 10,00,001 LPLs.	Rs.0.75 per LPL.

8. LABEL APPROVAL FEE:-

S. No.	Kind	Brand	Rate
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 Licence Fee payable shall be paid on monthly basis as soon as the threshold limit is crossed in accordance with the prescribed procedure. However, in case of JK Desi Whisky there shall be no threshold limit and additional Licence fee shall be charged right from the sale of first bottle from the date of issue of this notification.

There will be ban on import of Economy/cheap brands for consumption in civil market.

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

By order of the Government of Jammu and Kashmir.

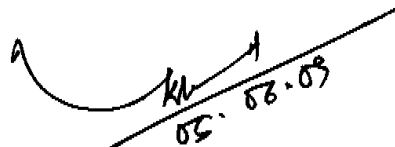
Sd/-

(Sudhanshu Pandey) IAS
Commissioner/Secretary to Govt.,
Finance Department.
Dated: 05-06-2009.

No: ET/Estt/70/2006-II

Copy to the: -

1. Principal Secretary to Government, Information Department.
2. Principal Secretary to Government, Law Department (w.7.s.c.).
3. Commissioner/Secretary to Government, General Administration Department.
4. Commissioner Commercial Taxes, J&K Government, Srinagar.
5. Excise Commissioner, J&K Government, Srinagar.
6. Director Information, J&K, Srinagar.
7. General Manager, Govt. Press Srinagar for publication in the next edition of the Government Gazette.
8. Special Assistant to the Minister for Finance for information of Hon'ble Minister.
9. Deputy Excise Commissioner, Executive, Kashmir/Jammu.
10. Deputy Excise Commissioner, Distilleries, Jammu.
11. Manager, Canteen Stores Department, Bari Brahmana, Udhampur, Srinagar, C/o 56 APO.
12. Stock File.


(R.K. Koul) KAS
Special Secretary to Government,
Finance Department.