

Government of Jammu and Kashmir
Civil Sectt: Finance Department

Notification
Srinagar, the 26th June 2003

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SRO - In exercise of the powers conferred by section 16 read with section 16-A and 17 of the Jammu and Kashmir Excise 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 provisions of the said Act in respect of civilian and army use, shall be levied and paid at the rates shown against each in the sub-joined table with immediate effect:-

TABLE

I. Excise Duty

A Civilian Use

	<u>KIND</u>	<u>BRAND</u>	<u>RATE</u>
(i)	IMFL	Deluxe	Rs. 150 per LPL
(ii)	-do-	Premium	Rs. 130 per LPL
(iii)	-do-	Others	Rs. 110 per LPL
(iv)	Beer	All brands	Rs. 7/- per bottle of 650 ml

B. For consumption by Army/Paramilitary forces including Project Beacon, Sampark and Himank etc.

(i)	IMFL	Deluxe	Rs. 150 per LPL
(ii)	-do-	Premium	Rs. 130 per LPL
(iii)	-do-	Others	Rs. 100 per LPL
(iv)	Beer	All brands	Rs. 7 per bottle of 650 ml.

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



Excise
4/7

2. Import duty (Civil Army, Paramilitary forces including Project Beacon, Sampark, and Himank etc)

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|------|-----------------------|------------|-----------------------------|
| (i) | IMFL/ foreign liquors | All brands | Rs. 20 per LPL |
| (ii) | Beer | -do- | Rs. 5 per bottle of 650 ml. |

3. Duty on Bottling of IMFL under arrangement of franchise (for consumption by Civilian, Army, Paramilitary forces including project Beacon, Sampark, Himank etc in the state)

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|-----|------|------------|------------------|
| (i) | IMFL | All brands | Rs. 20/- per LPL |
|-----|------|------------|------------------|

4. Assessment Fee on Sale of IMFL by the licencees having licence in JKEL-2 JKEL -3, JKEL -4 , JKEL -4 A and JKEL - 7 for civilian use.

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|-------|-------------------------------|------------|---------------------------------|
| (i) | IMFL | All brands | Rs. 4.00 per bottle of 750 ml.. |
| (iii) | Foreign liquors | All types | Rs.18.00 per bottle of 750 ml |
| (iv) | Imported Beer, Cider, Sherry. | ----- | Rs.1.00 per bottle of 650 ml |

5. Licence Fee

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|--------|---|--|--|
| (i) | Trade (wholesale) JKEL-1 | | Rs.1.00 lac per annum |
| (ii) | Trade (wholesale) JKEL-1A | | Rs.1.50 lacs per annum |
| (iii) | Retail JKEL-2 | | Rs.3.00 lacs per annum |
| (iv) | Bar with Hotel JKEL-3 | | Rs.1.50 lac per annum |
| (v) | Bar with Restaurant or Cinema or Theater or Dak Bungalow JKEL-4 | | Rs.1.50 lacs per annum |
| (vi) | Bar with Hotel & Bar with Restaurant (Leh) JKEL-4A | | Rs.0.35 lac per annum |
| (vii) | Bottling Plant JKEL-6 | | Rs.1.00 lac per annum |
| (viii) | Club JKEL-7 | | Rs.0.50 lac per annum |
| (ix) | Denatured Spirit (Wholesale or Retail)JKEL -12 | | Rs.0.01 lac per annum plus permit fee of Rs. 1.50 per bulk litre |
| (x) | Possession and use of Rectified Spirit JKEL-13 | | Rs.1.00 lac per annum |
| (xi) | Distillery D-2 | | Rs.1. 00 lac per annum |
| (xii) | Brewery B-1 | | Rs: 1.00 per annum |
| (xiii) | CSD Bond W-2 | | Rs. 1.50 lacs per annum |

6. Label Approval Fee

- (i) IMFL/Beer/Country liquor All types Rs. 5,000 per brand per annum

That those of the existing licencees who have got their licenses renewed for the year 2003-04 after payment of licence fee on the pre-revised rates, shall deposit the differential with the concerned authority within a period of one month from the date of issue of this notification.

The classification of IMFL into Deluxe and Premium brands shall be as per Annexure- A to this notification and the Assessment Fee payable shall be paid on quarterly basis in accordance with the procedure to be prescribed by the Excise Commissioner.

By order of the Government of Jammu and Kashmir

sd/-

Special Secretary to Government
Finance Department

NO: -ET/E/19/2000

Dated:-26-6-2003

Copy to the:-

1. Commissioner /Secretary to Government, General Administration Department.
2. Commissioner/Secretary to Government, Law Department(w7sc)
3. Commissioner SalesTax, J&K Srinagar.
4. Excise Commissioner, J&K Srinagar.
- 5. Dy. Excise Commissioner(Executive)Kashmir/Jammu.
6. Dy. Excise Commissioner,(Distilleries)Jammu
7. Manager Canteen Stores Department, Bari Brahmana, Udhampur, Srinagar C/O 56 APO.
8. Stock file

Under Secretary to Government
Finance Department