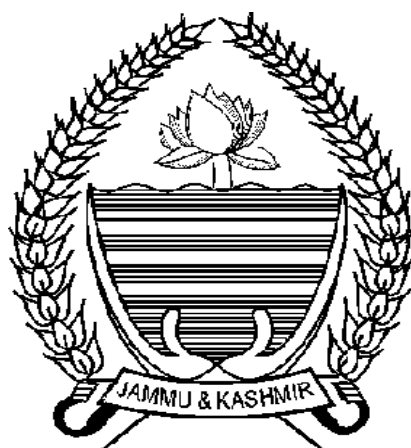


# ***CITIZENS' CHARTER***



## ***EXCISE DEPARTMENT***

### ***JAMMU & KASHMIR***

## **Our Vision**

*The State of J&K is committed, in principle, to adopt a pro-prohibition policy in conformity with the Directive Principles enshrined in the Constitution of India and that of the State. However, it is also an accepted fact that total prohibition in one State of the country in isolation has proved counterproductive and therefore it is expedient to provide for restrictive and regulated trade in liquor till the time it is considered appropriate to bring about complete prohibition. The department is also entrusted with the responsibilities of collection of Toll and Entertainment duties as notified by the Government so that the resources for the developmental activities are augmented.*

## **Our Mission**

*Engaged in the difficult task of maintaining a delicate balance in nurturing the social ethos of the State and still tapping this sector to enrich the resources for developmental and social welfare activities, the department is presently following a restricted and regulated policy of granting liquor licenses to meet requirements of tourism, arrest bootlegging and provide safe and healthy alternatives till a consensus is reached*

*among all stakeholders to impose prohibition. Duties and taxes are being imposed on manufacture and sale of liquor with an aim to restrict and regulate the trade. The department also has the responsibility of checking the menace of illicit distillation, arresting bootlegging and preventing inter State smuggling.*

### **Functions**

- *Regulating and restricting the liquor trade in order to prevent indiscriminate and unhealthy drinking habits among public through a system of issuance of permits and transport passes by the authorized excise officers.*
- *Tapping this sector as a significant and buoyant source of revenue for the resource starved State to finance developmental activities.*
- *Carrying out enforcement activities to prevent any disturbance to public peace due to consumption of liquor at places other than the premises licensed for the purpose.*
- *Carrying out enforcement activities to check that liquor is not sold to children below the age of twenty*

*one years, students, men in uniform, intoxicated persons and insane persons.*

- *Carrying out various enforcement activities by conducting raids, surprise inspections of liquor vends and booking the accused under the J&K Excise Act and other relevant laws/rules.*
- *Extensive drive to eradicate cultivation of Bhang and Poppy especially in the Valley.*
- *Holding regular awareness programme to educate people about the ill effects of Bhang/Poppy.*
- *Curbing the menace of illicit distillation and sale of spurious liquor in the State.*
- *Ensuring collection of all duties and taxes payable to the Government as envisaged in the liquor policy framed for the purpose from time to time.*
- *Collecting toll as authorized by the statutes at all entry points into the state on both vehicles and goods as amended by the Government from time to time.*

- *Issuance of toll exemption forms to facilitate availing of toll exemptions granted by the Govt. in favour of eligible industrial units.*
- *Discouraging cultivation and production of such substances which are narcotic in nature and enforce implementation of Narcotic Drugs Psychotropic Substances Act by issuance of a license for possession, transport, import, export, sale, purchase, consumption or use of manufactured narcotic drugs for medical and scientific purposes strictly on the recommendations of Drug Controller, J&K.*
- *Regulating sale and purchase of spirit for academic, scientific and industrial purposes.*
- *Regulating manufacture and storage of medicinal and Toilet preparations containing alcohol, Indian hemp and other narcotic drugs by issuance of a license after completion of prescribed formalities.*
- *Regulating export, import, transport, sale or possession of molasses.*
- *Destruction of sedimented/spurious liquor.*

## **GENERAL INFORMATION FOR CITIZENS**

- **Drinking of liquor in public place or any place of worship:** Any person found drinking or attempting to drink liquor in any public place or place of worship or in any place which is used for the purpose of transacting any business other than a premises covered by a license, is punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both under the provisions of **Section 50-A** of the J&K Excise Act, 1958.
  
- **Serving liquor on social occasion at private places:** People desirous of serving liquor during special occasion like marriages etc at private places need to obtain a temporary license/permission on payment of **Rs. 3000/-** per occasion.
  
- **Serving of liquor in Banquet Halls on social occasion:** \_\_\_\_\_The owners/managers of Banquet/Marriage halls have to obtain a temporary license/permission on payment of **Rs. 5000/-** per occasion for serving liquor during social occasions, parties etc.

- **Possession and sale limit of liquor:** A  
*licensee operating license in form **JKEL-2 (Wine Shop)** can sell any quantity up to a certain limit only, at a time, to any eligible consumer who can in turn carry with him the quantity of different volumes of liquor as detailed below:-*

IMFL including JK Desi Whisky

9 bulk liters

Or

Twelve bottles each of the capacity of 750 ML (Quarts)

Or

Twenty four Pints/Pouches each of the capacity of 375 ML

Or

Thirty six Pouches each of the capacity of 250 ML

Or

Fifty Pouches or 48 bottles each of the capacity of 180 ML

BEER

7.80 bulk litres

Or

12 bottles each of the capacity of 650 ML

Or

15 Tins each of the capacity of 500 ML

Or

23 Glass bottles or Tins each of the capacity of 330 ML

- **Dry Days:** Under Rule 38(10) of the J&K Liquor License and Sale Rules, 1984 liquor cannot be sold during following days:-

<b><i>In Jammu Division</i></b>	<b><i>In Kashmir Division</i></b>
<i>Shiv Ratri</i>	<i>Shiv Ratri</i>
<i>Mahatma Gandhi Birthday</i>	<i>Mahatma Gandhi Birthday</i>
<i>Janam Ashtami</i>	<i>Janam Ashtami</i>
<i>15<sup>th</sup> August</i>	<i>15<sup>th</sup> August</i>
<i>Guru Nanak Birthday</i>	<i>Id-ul-Fitre</i>
<i>Ram Navmi</i>	<i>Id-ul-Zuha</i>
	<i>Id-I-Milad</i>

***However, the Commissioner may by Notification prohibit the sale of liquor for 48 hours before the close of polling and before the days of counting in any area where election to the Lok Sabha and or State Legislative Assembly is to be conducted by the Election Commission of India.***

- **Illegal manufacture, possession and sale of liquor:** *Manufacture, possession and sale of liquor is*



*prohibited except under the provision of J&K Excise Act and rules made thereunder. Anybody violating this provision is liable for punishment with imprisonment and fine or both.*

- **Illegal Consumption of liquor:** *Anybody found consuming liquor at places other than the licensed premises is liable for imprisonment or fine or both.*
- **Prohibition on promotion of liquor:** *There is complete prohibition on advertisement of liquor or intoxicating drugs which may encourage their consumption. It is obligatory for every brand of liquor to display on its label, the legend 'Consumption of liquor is injurious to health'.*
- **Affixation of holograms :** *On every bottle of liquor Excise Adhesive labels (Holograms) prescribed by J&K Excise department have to be affixed to indicate that it has been manufactured and sold legally.*
- **Timings for wine shops/bars :** *Wine shops in the State can be kept open only from 9 am to 9.30 pm during summer (15<sup>th</sup> April to 14<sup>th</sup> Oct) and from 9 am to 9 pm during winter( 15<sup>th</sup> Oct. to 14<sup>th</sup> April).*

*Bars in the State can be kept open only from 10 am to 11 pm throughout the year.*

## **EXPECTATIONS FROM STAKEHOLDERS**

*The department expects its clients/stakeholders to co-operate honestly with the Tax Collecting machinery to ensure payment of all Taxes due to the Government.*

*The Department also expects its clients to report on any evasion of Tax, or illicit distillation of liquor or production and carriage of any substances that are prohibited under law.*

## **ORGANIZATIONAL STRUCTURE**

*Under the overall supervision and control of the Excise Commissioner, J&K, the department of Excise is having 4 main Wings which are ; Executive, Distilleries, Toll Posts and Audit & Inspections. Each wing is headed by an officer of the rank of Deputy Excise Commissioner:*

- **Dy. Excise Commissioner (Executive) Jammu**
- **Dy. Excise Commissioner (Executive) Kashmir**
- **Dy. Excise Commissioner (Distilleries) Jammu**
- **Dy. Excise Commissioner Toll Post Lakhanpur**
- **Dy. Excise Commissioner (Audit and Inspections)  
J&K**

***Territorial branches i.e Excise Ranges headed by Excise & Taxation Officers:***

- a) Jammu-Kathua Excise Range**
- b) Jammu City North Range**
- c) Jammu City South Range**
- d) Rajouri-Poonch Excise Range**
- e) Doda-Udhampur Excise Range**
- f) Anantnag- Pulwama Excise Range**
- g) Srinagar Excise Range**
- h) Baramulla-Kupwara Excise Range**
- i) Excise Range Leh- Kargil**

*The smaller Toll Posts i.e Toll Post Railway Station Jammu, Toll Post Railway Station Udhampur, Toll Post Lower Munda and Toll Post Upshi (Leh) are headed by an officer of the rank of Excise & Taxation Officer.*

***Entertainment wing***

*This wing is entrusted with the assessing and collecting of Entertainment Tax on casual entertainment events and regular units like Cinemas and Video Halls operating in the state. It is also headed by an officer of the rank of Excise & Taxation Officer, one each for Jammu and Kashmir*

*region and works under the overall supervision and control of respective Deputy Excise Commissioners(Executive).*

### ***Eradication Wing***

*This wing is headed by Excise & Taxation Officer assisted by Excise Inspectors to conduct raids to eradicate illicit distillation of Liquor and Narcotic Drugs and works under the overall supervision and control of Deputy Excise Commissioner (Executive).*

## **CLIENTS/STAKEHOLDERS**

- *General Public of J&K/consumers*
- *Excise Officers of other States from where liquor is imported into the State against Import permits or where liquor is exported against export permits*
- ***a**ll the people concerned and engaged with the manufacture and sale of liquor/intoxicating drugs as licensed by the department.*
- *All liquor manufacturing units supplying liquor to J&K State.*
- *All the transporters and importers/exporters engaged in trade of goods and passing through the Toll Posts established by the department.*
- *All the Industrial houses engaged in manufacturing activity and using the facilities at Toll Posts during*

*importation of raw material and Exportation of finished goods.*

- *All such establishments which use spirit either in academic pursuits or health and medical facilities.*
- *All the Canteen Services Departments/Unit Run Canteens engaged in making alcoholic drinks available to the Defense services in the state.*
- *All the business houses engaged in the Entertainment business.*

***Service delivery mechanism*** (not covered under PSGA)

*Under Rule 16 of the J&K Liquor Licence and Sale Rules 1984, there can be no entitlement of claim on any liquor license. Besides, it has also been held by the Hon'ble Supreme Court that liquor license is a privilege and not a matter of right. However, subject to the restrictions imposed by the J&K Excise Act and rules made thereunder, all licensees/stakeholders are entitled to efficient delivery of services.*

<i>S.N</i>	<i>Service/Work</i>	<i>Authority</i>
<i>1.</i>	<i>Grant and renewal of licenses</i>	<i>Excise Commissioner</i>
<i>2.</i>	<i>Import Permits</i>	<i>DEC Executive</i>

3.	<i>Export Permits</i>	<i>DEC Distilleries</i>
4.	<i>Local Permits</i>	<i>ETO Distilleries</i>
5.	<i>Transport Passes</i>	<i>Concerned Excise Officers(Excise Inspector/Sub- Inspector</i>
6.	<i>Toll exemptions</i>	<i>ETO I/c Toll Posts</i>
7.	<i>Toll Exemption Forms</i>	<i>Concerned DEC's</i>

## **GRIEVANCES REDRESSAL**

*A proper grievances redressal mechanism is in place in the department.*

- a) If any provision of the Tax implementation is felt to be harshly applying, Govt. can be approached through Excise Commissioner to formulate and effect changes in the mechanism of Administration and Implementation of Excise, Toll and NDPS Rules.*
- b) Similarly, Dy Excise Commissioners (Executive) are stationed both at Jammu and Srinagar who have been entrusted with responsibilities of monitoring of Tax collection and redressal of grievances if any.*

### **DEPARTMENTAL WEBSITE:**

*Anybody can access the departmental website [www.jkexcise.nic.in](http://www.jkexcise.nic.in) for detailed information including the Citizen Charter.*