



**GOVERNMENT OF JAMMU AND KASHMIR,
CIVIL SECRETARIAT, FINANCE DEPARTMENT**

Notification
Jammu, the 28th March, 2013

SRO 148 - In exercise of the powers conferred by sections 16, 16-A and 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/Ready to Drink Alcoholic Beverages (RTDs) under the provisions of the said Act in respect of Civilian and Army/Para-Military Force use, shall with effect from 1st April, 2013 be levied and paid at the rates shown against each in the sub-joined table:

TABLE

1. EXCISE DUTY:

A. CIVILIAN USE:

Kind	Brand	Rate
IMFL (Per LPL)	Deluxe	₹ 195.00
IMFL (Per LPL)	Premium	₹ 160.00
IMFL (Per LPL)	Medium	₹ 140.00
IMFL (Per LPL)	Economy/Cheap	₹ 130.00
IMFL (Per LPL)	JK Desi Whisky	₹ 155.00
Beer (650 ML Bottle)	All Brands	₹ 8.00
RTD Beverages (per BL)	All Brands	₹ 15.00

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

Kind	Brand	Rate
IMFL (Per LPL)	Deluxe	₹ 130.00

IMFL (Per LPL)	Premium	₹ 95.00
IMFL (Per LPL)	Others	₹ 90.00
IMFL (Per LPL)	Rum	₹ 50.00
Beer (650 ML Bottle)	All Brands	₹ 7.00
RTD Beverages (per BL)	All Brands	₹ 15.00

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

C.

Rectified Spirit/ENA/ Denatured /Special denatured Spirit for use other than in Manufacture of Medicinal and Toilet preparations and liquor.	₹5.40 per LPL.
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D.

Rectified Spirit/Alcohol/Denatured Spirit for use in Medicinal and Toilet Preparations	At rates prescribed under the Medicinal and Toilet Preparations Excise Duties) Act, 1955.
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Kind	Rate
Molasses	₹ 15.00 Per Quintal.

2. IMPORT DUTY:

A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹25.00 per LPL
2.	Beer	All Brands	₹12.00 Per Bottle of 650 ML.
3.	RTD Beverages Per BL.	All Brands	₹20.00 per BL.

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

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹15.00 per LPL
2.	Beer	All Brands	₹5.00 per Bottle of 650 ML.
3.	RTD Beverages Per BL.	All Brands	₹20.00 per BL.

C.

1.	Import Duty on Import of Spirit/Alcohol for use in manufacture of liquor for Civil market within the State	₹1.50 per Bulk Litre
2.	Import Duty on Import of Spirit/Alcohol for use other than manufacture of Liquor.	₹ 0.50 per Bulk Litre

D. IMPORT DUTY ON IMPORT OF MOLASSES EXCEPT BY UNITS ENGAGED IN THE MANUFACTURE OF POULTARY AND ANIMAL FEED TO BE USED BY THEM FOR MANUFACTURE OF SUCH FEED:

S. No.	Kind	Rate
1	Import upto 2000 Quintals.	₹1.00 per quintal
2	Import beyond 2001 Quintals	₹2.00 per quintal

4. EXPORT DUTY:

A. CIVILIAN AND DEFENCE USE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹0.30 per LPL
2.	Beer	All Brands	₹0.08 per Bottle of 650 ML

5. DUTY ON BOTTLING OF IMFL UNDER ARRANGEMENT OF FRANCHISE:

A. CIVILIAN USE:

Kind	Brand	Rate
IMFL	All Brands	₹15.00 Per LPL.
Beer	All Brands	₹5.00 per Bottle of 650 ML.

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

Kind	Brand	Rate
IMFL	All Brands	₹15.00 Per LPL.
Beer	All Brands	₹5.00 per Bottle of 650 ML.

6. ASSESSMENT FEE:

A. ASSESSMENT FEE ON SALE OF IMFL/BEER BY LICENSEES HAVING LICENSE IN JKEL-2 FOR CIVILIAN USE:

Kind	Brand	Rate
IMFL	All Brands	₹5.00 per Bottle of 750 ML
Foreign Liquors (Bottled in origin)		₹5.00 per Bottle of 700ML /750 ML / 1000ML
Imported Beer, Cider, Sherry and Wine	All Types.	₹2.00 Per 650 ML Bottle of Imported Beer, Cider, Sherry and ₹2.00 Per 700 ML/750ML/1000ML Bottle of Wine
Beer.	All Brands.	₹2.00 Per Bottle of 650 ML.
RTD Beverages	All Brands	₹4.00 per BL.

B. ASSESSMENT FEE ON SALE OF IMFL/BEER/RTD BEVERAGES BY LICENSEES HAVING LICENSE IN JKEL-3, JKEL-3A, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C and JKEL-7:

Kind	Brand	Rate
IMFL	All Brands	₹6.00 per Bottle of 750 ML
Foreign Liquors (Bottled in origin)		₹ 6.00 per Bottle of 700ML /750 ML /1000ML
Imported Beer, Cider, Sherry and Wine	All Types.	₹3.00 Per 650 ML Bottle of Imported Beer, Cider, Sherry and ₹3.00 Per 700 ML/750ML/1000ML Bottle of Wine
Beer.	All Brands.	₹3.00 Per Bottle Of 650 ML.
RTD Beverages	All Brands.	₹4.00 per BL

C. ASSESSMENT FEE ON SALE OF JK DESI WHISKY BY LICENSEES HAVING LICENSE IN JKEL-2, JKEL-3, JKEL-3A, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C and JKEL-7:

Kind	Rate
JK Desi Whisky	₹5.00 per 750ML Bottle.

Assessment fee shall be payable on monthly basis in accordance with the prescribed procedure.

7. LICENCE FEE:

Form of Licence	Type of Licence	Annual Licence Fee
JKEL-1	Trade (Whole Sale)	₹2.25 Lacs P.A.
JKEL-1A	Trade (Whole Sale)	₹2.25 Lacs P.A.
JKEL-1B	Trade(Wholesale BIO / Imported Foreign Liquor)	₹0.50 Lacs P.A
JKEL-1W	Trade(Wholesale Wine-Indian /BIO)	₹0.50 Lacs P.A

W 2	CSD Bond	₹2.00 Lacs P.A.
JKEL-2	Retail (Off)	₹2.50 Lacs P.A.
JKEL-3	Bar with Hotel	₹1.75 Lacs P.A. • ₹ 0.20 Lacs P.A. for additional service point
JKEL-3A	Bar with Hotel and Banquet	₹2.75 Lacs P.A. • ₹ 0.20 Lacs P.A. for additional service point • ₹ 0.50 Lacs P.A. for Additional banquet
JKEL-4	Bar with Restaurant, Cinema, Theatre or Dak Bungalow.	₹1.75 Lac P.A.
JKEL-4A	Bar with Hotel and Bar with Restaurant at Leh.	₹1.25 Lacs P.A.
JKEL-4B	Seasonal Bar in Leh and Kargil.	₹0.50 Lacs P.A.
JKEL-4C	Bar with Banquet Hall.	₹1.75 Lacs P.A. • ₹ 0.50 Lacs P.A. for additional banquet
JKEL-4D	Permission to serve liquor on Social Occasions at private places.	₹0.03 Lacs Per occasion.
JKEL-4E	Permission to serve liquor in Banquet Halls on social occasions.	₹0.05 Lacs per occasion
JKEL-5	Liquor Vend in Military or PMF Canteen	₹0.05 Lacs P.A.
JKEL-5A	Master Canteen for (PMF/Police)	₹1.00 Lac P.A
JKEL-6	Bottling Plant.	₹3.00 Lacs P.A.
JKEL-7	Club	₹1.75 Lacs P.A.
JKEL-7A	Retail Vend of Beer in a Bar	₹0.25 Lacs P.A.
JKEL-7B	Officer's Mess	₹0.10 Lacs P.A
JKEL-12	Denatured Spirit/Special Denatured Spirit / Methylated Spirit (Whole Sale or Retail).	₹0.01 Lacs P.A.
JKEL-12A	Possession and use of Alcohol / Denatured Spirit /Special Denatured Spirit for Industrial use.	₹0.05 Lacs P.A.
JKEL-13	Possession and use of Rectified	₹1.00 Lac P.A.

	Spirit	for commercial purposes and ₹0.01 Lac for non-commercial purposes by Government Institutions, Educational, Scientific and Research Organizations.
JKEL-14	Possession and use of absolute alcohol/ Denatured Spirit by Government Institutions, Educational, Scientific and Research Organizations.	₹0.01 Lac P.A.
JKEL-15	Export, Import, Transportation, Sale or possession of Molasses except by Industrial units engaged in the manufacture of Poultry and Animal Feed to be used by them for manufacture of such feed.	₹0.25 Lacs P.A.
D-2	Distillery.	₹3.00 Lacs P.A.
B-1	Brewery	₹3.00 Lacs P.A.

8. SUB VEND FEE:

Sub Vend fee shall be charged on quarterly basis @ ₹ 1,00,000/- per quarter to be deposited at the beginning of each quarter by the JKEL-2 Licensees operating Sub Vends.

9. ADDITIONAL LICENCE FEE:

(i) **TRADE WHOLESALE JKEL-1,JKEL-1A,JKEL-1B AND JKEL-1W:-
IMFL (EXCEPT JK DESI WHISKY):**

Slab	Rate
Sale upto 1,00,000 Bottles of IMFL	₹0.70 per Bottle of 750 ML
Sale beyond 1,00,000 Bottles of IMFL.	₹1.50 per Bottle of 750 ML.

TRADE WHOLESALE JKEL-1B AND JKEL-1W:-**IMFL (EXCEPT JK DESI WHISKY):**

Slab	Rate
Sale of 700ML/750 ML /1000ML Bottle of Wine(Indian/Imported) / BIO Whisky	₹2.00 per Bottle

(ii) JKEL-2 RETAIL (OFF LICENCE):-**a) IMFL (Except JK Desi Whisky).****Rate**

Sale upto 25,000 Bottles.	₹7.00 per Bottle of 750 ML.
Sale beyond 25,001 Bottles	₹15.00 per Bottle of 750 ML.

b) JK DESI WHISKY.

Sale of JK Desi Whisky	₹2.00 per Bottle of 750 ML.
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c) BEER.

Sale upto 10,000 Bottles	₹2.00 per Bottle of 650 ML.
Sale beyond 10,001 Bottles.	₹4.00 per Bottle of 650 ML.

d) RTD BEVERAGES:

Sale of RTD Beverages.	₹3.00 per BL.
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**(iii) JKEL-3, JKEL-3A, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C
JKEL-7 (BARS):-****a) IMFL****RATE**

Sale upto 5,000 Bottles.	₹7.00 per Bottle of 750 ML.
Sale beyond 5,001 Bottles of IMFL and above.	₹15.00 per Bottle of 750 ML.

b) JK DESI WHISKY.

Sale of JK Desi Whisky	₹2.00 per Bottle of 750 ML.
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c) BEER.

Sale upto 5,000 Bottles	₹2.00 per Bottle of 650 ML.
Sale above 5,001 Bottles.	₹4.00 per Bottle of 650 ML.

d) RTD Beverages.

Sale of RTD Beverages.	₹3.00 per BL
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(iv) RETAIL VEND OF BEER IN A BAR (JKEL-7A):-

BEER:

Sale upto 10,000 Bottles.	₹2.00 per Bottle of 650 ML.
Sale above 10,001 Bottles.	₹3.00 per Bottle of 650 ML.

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

IMFL- INCLUDING JK DESI WHISKY:

RATE

Debonding fee upto 3,00,000 LPLs	₹0.25 per LPL.
Debonding Fee from 3,00,000 LPLs to 12,00,000 LPLs	₹0.60 per LPL.
Debonding Fee beyond 12,00,000 LPLs	₹1.00 per LPL.

The Additional License Fee shall be payable on monthly basis in accordance with the prescribed procedure.

10. LABEL APPROVAL / RENEWAL FEE:

A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL including JK Desi Whisky, and Beer.	All Types.	₹0.25 Lac per Label per annum. However, label fee of ₹0.10 lac shall only be charged if the label for the same

			brand stands approved for use by Army / Paramilitary Forces on payment of prescribed fee.
2.	Foreign Liquors (Bottled in origin) other than Cider, Sherry, Champagne and Wines	All Types.	₹0.15 Lac per label per annum.
3.	Cider, Sherry, Champagne and Wines	All Types.	₹0.10 Lac per label per annum.

B. FOR CONSUMPTION BY ARMY/PARAMILITARY FORCES:

S. No.	Kind	Brand	Rate
1.	IMFL including JK Desi Whisky, and Beer	All Types.	₹0.25 lac per Label per annum. However, label fee of ₹0.10 lac shall only be charged if the label for the same brand stands approved for civilian use on payment of prescribed fee.
2.	Foreign Liquors (Bottled in origin)	All Types.	₹0.15 lac per Label per annum.
3.	Cider, Sherry, Champagne and Wines	All Types.	₹0.10 lac per Label per annum.

11. APPROVAL /RENEWAL FEE FOR ENGAGEMENT OF SALESMAN /BARMAN / MANAGER:

Kind of Fee	Fee
Fee for approval of engagement of Salesman/Barman	₹2,000/- per annum
Fee for renewal of engagement of Salesman/Barman/Manager	₹1,000/- per annum.
Fee for approval of engagement of Manager for JKEL-1 /JKEL-1A /JKEL1-B/ JKEL-1W /JKEL-6/ JKEL-5A / D-2/B-1	₹ 5,000 per annum

12. FEE FOR ISSUANCE OF LETTER OF INTENT (LOI):

Item	Rate
Fee for issuance of Letter of Intent for setting up Distillery/Brewery/Bottling Plant	₹ 1.00 Lac

13. GRANT OF LICENSES:

A. MANUFACTURE/BOTTLING:

The existing Policy of issuance of Licenses for Distilleries, Breweries and Bottling Plants in the State as laid down vide Government Order No.99-F of 2003 dated 07.04.2003 read with Government Order No.156-F of 2003 dated 22-7-2003 shall continue.

B. WHOLESALE TRADE:

The present Policy of issuing Licenses in Form JKEL-1 and JKEL-1A on need basis shall continue.

C. RETAIL:

- i) No JKEL-2 Licenses will be issued till the final disposal of the case pending in the High Court of J&K titled Sandya Devi V/S State and ORS and other allied matter. However, Sub Vends shall be permitted in accordance with the provisions of the J&K Excise Act, Svt. 1958 and the J&K Liquor Licence and Sale Rules, 1984.
- ii) The present Policy for the grant of Licenses for retail sale of IMFL viz; Bar with Hotel (JKEL-3), Bar with Banquet (JKEL-3A), Bar with Restaurant or Cinema Theatre or Dak Bungalow (JKEL-4), (JKEL-4A), (JKEL-4B), (JKEL-4C) and Club (JKEL-7) etc. shall be continued during 2013-14.

14. FIXATION OF MAXIMUM RETAIL PRICE:

The Maximum Retail Price(MRP) of all types of Liquor including JK Desi Whisky and Beer shall be fixed by the Excise Commissioner for the year 2013-14 .

15. ALL LIQUORS TO BE ENA BASED:

IMFL manufactured locally or imported from outside the State (other than Foreign Liquor bottled in origin/bottled in India or Malt whisky) shall be ENA based only and use of rectified spirit as a base in manufacture/sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.


16. RESTRICTION ON IMPORT OF ECONOMY / CHEAP BRAND:

There shall be a ban on import of Economy/Cheap brands into the State.

17. AFFIXATION OF SECURITY HOLOGRAM ON JK DESI WHISKY & IMFL

In order to safeguard against spurious, adulterated liquor as well as smuggled liquor, the manufacturers of JK Desi Whisky and IMFL as well as Importers(JKEL-1A,JKEL-1B and JKEL-1W) of IMFL/Wine etc. shall continue to affix security Hologram approved by the Excise Department in the manner prescribed.

18. PENALTIES IN VIOLATION OF HOLOGRAM PROCEDURE:



The penalties for violation if any, made by the Licensee in use of Hologram will be the same as applicable in the J&K Excise Act ,Smvt., 1958 and the rules framed thereunder.

19. COST OF EXEMPTION FORMS:

Kind of form	Rate
Import	₹ 10.00 per form
Export	₹ 10.00 per form

By order of Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas), IAS

Principal Secretary to Government
Finance Department

No:- ET/Estt/37/2013

Dated : 28 -03-2013

Copy to the:-

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


(Showkat Aijaz), IAS,

Additional Secretary to Government
Finance Department