

OFFICE OF THE EXCISE COMMISSIONER, J&K GOVERNMENT,
Excise and Taxation Complex, Rail Head Jammu.

SUB: - REALIZATION OF ADDITIONAL LICENSEE FEE IN TERMS OF NOTIFICATION SRO NO.186 dated 07-07-2005.

EXCISE ORDER NO. 186 OF 2005

DATED: - 08-07-2005

Whereas, the Government vide Notification SRO 186 dated 07-07-2005 levied Additional License Fee on sale of IMFL excluding JK Desi-Whisky by the licensees having license in form JKEL-1 (Wholesale Trade), JKEL-1A (Wholesale Trade), JKEL-2 (Off), JKEL-3 (Bar with Hotel), JKEL-4 (Bar with Restaurant or Cinema or Theater or Dak Bungalow), JKEL-4A (Bar with Hotel & Bar with Restaurant Leh/Kargil), JKEL-4B (Seasonal Bar License to Hotel, Restaurant & tour operators at camping sites in the districts of Leh/Kargil), JKEL-4C (Bar with banquet Hall), JKEL-7 (Bottling Plant) and D-2 (Distillery) as per below mentioned rates: -

(I) Trade (Wholesale) JKEL-1 & JKEL-1A

IMFL (except JK-Desi Whisky/Beer) Per Annum

Sale upto 100000 bottles of IMFL	Nil
Sale between 100001 to 200000 bottles of IMFL	@ Rs.0.40 per bottle of 750 ML
Sale between 200001 to 400000 bottles of IMFL	@ Rs.0.50 per bottle of 750 ML
Sale between 400001 to 600000 bottles of IMFL	@ Rs.0.60 per bottle of 750 ML
Sale between 600001 to 800000 bottles of IMFL	@ Rs.0.70 per bottle of 750 ML
Sale between 800001 to 1000000 bottles of IMFL	@ Rs.0.80 per bottle of 750 ML
Sale between 1000001 to 1200000 bottles of IMFL	@ Rs.0.90 per bottle of 750 ML
Sale Above 1200001 bottles of IMFL	@ Rs.1.00 per bottle of 750 ML

(II) Retail JKEL-2

IMFL (except JK-Desi Whisky/Beer) Per Annum

Sale upto 15,000 bottles of IMFL	Nil
Sale between 15,001 to 50,000 bottles of IMFL	@Rs.10.00 per bottle of 750 ML
Sale between 50,001 to 1,00,000 bottles of IMFL	@Rs.12.00 per bottle of 750 ML
Sale above 1,00,000 bottles of IMFL	@Rs.14.00 per bottle of 750 ML

(III) Bar with Hotel JKEL-3, Bar with Restaurant or Cinema or Theater or Dak Bungalow JKEL-4, Bar with Hotel & Bar with Restaurant (Leh/Kargil) JKEL-4A, Seasonal Bar License to Hotel, Restaurant & tour operators at camping sites in the districts of Leh/Kargil JKEL-4B, Bar with banquet hall JKEL-4C.

(iv) Distillery D-2 and Bottling Plant JKEL-6

IMFL (except JK-Desi Whisky) Per Annum

Debonding upto 100000 LPLs of IMFL	Nil
Debonding between 100001 to 200000 LPLs of IMFL	@ Rs.0.25 Per LPL
Debonding between 200001 to 400000 LPLs of IMFL	@ Rs.0.30 Per LPL
Debonding between 400001 to 600000 LPLs of IMFL	@ Rs.0.35 Per LPL
Debonding between 600001 to 800000 LPLs of IMFL	@ Rs.0.40 Per LPL
Debonding between 800001 to 1000000 LPLs of IMFL	@ Rs.0.45 Per LPL
Debonding between 1000001 to 1200000 LPLs of IMFL	@ Rs.0.50 Per LPL
Debonding Above 1200001 LPLs of IMFL	@ Rs.0.60 Per LPL

Whereas, the Additional License Fee is payable on monthly basis as soon as the threshold limit is crossed in accordance with the procedure to be prescribed by the Excise Commissioner.

Now, therefore, it is hereby ordered that: -

A. In case of licensees holding license in form JKEL-1 (Wholesale Trade), JKEL-1A (Wholesale Trade): -

1. Each licensee shall deposit the self assessed amount of Additional License Fee in the Government Treasury by or before 5th of every month. In case of failure on the part of a licensee to deposit the fee indicated above an additional sum equal to 2% of the amount due shall be charged under section 24-A of the Excise Act 1958.
2. The licensee thereafter shall produce the treasury cash receipt (F.C 2) alongwith copy of sale statement in the enclosed proforma before the Excise and Taxation Officer Concerned with a copy to the Deputy Excise Commissioner concerned and the Excise Commissioner in his office at Jammu.
3. The Excise and Taxation Officer concerned will verify the self assessed amount of additional license fee and after cross checking with the sale register raise a demand for any amount found less deposited by the licensee which shall be payable within three days.
4. A consolidated report in the enclosed proforma shall be submitted by the Excise and Taxation Officer Concerned on monthly basis by or before 9th of each month to the Excise Commissioner, Deputy Excise Commissioner, Executive Concerned with a copy to the Deputy Excise Commissioner Accounts as well.



B. In case of licensees holding license in form JKEL-2 (Off), JKEL-3 (Bar with Hotel), JKEL-4 (Bar with Restaurant or Cinema or Theater or Dak Bungalow), JKEL-4A (Bar with Hotel & Bar with Restaurant Leh/Kargil), JKEL-4B (Seasonal Bar License to Hotel, Restaurant & tour operators at camping sites in the districts of Leh/Kargil), JKEL-4C (Bar with banquet Hall): -

1. Each licensee shall deposit the self assessed amount of Additional License Fee in the Government Treasury by or before 7th of every month. In case of failure on the part of a licensee to deposit the fee indicated above an additional sum equal to 2% of the amount due shall be charged under section 24-A of the Excise Act 1958.
2. The licensee thereafter shall produce the treasury cash receipt (F.C 2) alongwith copy of sale statement in the enclosed proforma before the Excise and Taxation Officer Concerned with a copy to the Deputy Excise Commissioner concerned and the Excise Commissioner in his office at Jammu.
3. The Excise and Taxation Officer concerned will verify the self assessed amount of additional license fee and after cross checking with the sale register raise a demand for any amount found less deposited by the licensee which shall be payable within three days.
4. A consolidated report in the enclosed proforma shall be submitted by the Excise and Taxation Officer Concerned on monthly basis by or before 10th of each month to the Excise Commissioner, Deputy Excise Commissioner, Executive Concerned with a copy to the Deputy Excise Commissioner Accounts as well.

C. In case of licensees holding license in form JKEL-6 (Bottling Plant) and D-2 (Distillery): -

1. Each licensee shall deposit the self assessed amount of Additional License Fee in the Government Treasury by or before 3rd of every month. In case of failure on the part of a licensee to deposit the fee indicated above an additional sum equal to 2% of the amount due shall be charged under section 24-A of the Excise Act 1958.
2. The licensee thereafter shall produce the treasury cash receipt (F.C 2) alongwith copy of sale statement in the enclosed proforma before the Deputy Excise Commissioner Distilleries, Jammu with a copy to the Excise Commissioner in his office at Jammu.
3. Deputy Excise Commissioner Distilleries, Jammu will verify the self assessed amount of additional license fee and after cross checking with the Debonding register raise a demand for any amount found less deposited by the licensee which shall be payable within two days.
4. A consolidated report in the enclosed proforma shall be submitted by the Deputy Excise Commissioner Distilleries, Jammu on monthly basis by or before 6th of

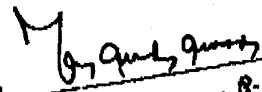
B. In case of licensees holding license in form JKEL-2 (Off), JKEL-3 (Bar with Hotel), JKEL-4 (Bar with Restaurant or Cinema or Theater or Dak Bungalow), JKEL-4A (Bar with Hotel & Bar with Restaurant Leh/Kargil), JKEL-4B (Seasonal Bar License to Hotel, Restaurant & tour operators at camping sites in the districts of Leh/Kargil), JKEL-4C (Bar with banquet Hall): -

1. Each licensee shall deposit the self assessed amount of Additional License Fee in the Government Treasury by or before 7th of every month. In case of failure on the part of a licensee to deposit the fee indicated above an additional sum equal to 2% of the amount due shall be charged under section 24-A of the Excise Act 1958.
2. The licensee thereafter shall produce the treasury cash receipt (F.C 2) alongwith copy of sale statement in the enclosed proforma before the Excise and Taxation Officer Concerned with a copy to the Deputy Excise Commissioner concerned and the Excise Commissioner in his office at Jammu.
3. The Excise and Taxation Officer concerned will verify the self assessed amount of additional license fee and after cross checking with the sale register raise a demand for any amount found less deposited by the licensee which shall be payable within three days.
4. A consolidated report in the enclosed proforma shall be submitted by the Excise and Taxation Officer Concerned on monthly basis by or before 10th of each month to the Excise Commissioner, Deputy Excise Commissioner, Executive Concerned with a copy to the Deputy Excise Commissioner Accounts as well.

C. In case of licensees holding license in form JKEL-6 (Bottling Plant) and D-2 (Distillery): -

1. Each licensee shall deposit the self assessed amount of Additional License Fee in the Government Treasury by or before 3rd of every month. In case of failure on the part of a licensee to deposit the fee indicated above an additional sum equal to 2% of the amount due shall be charged under section 24-A of the Excise Act 1958.
2. The licensee thereafter shall produce the treasury cash receipt (F.C 2) alongwith copy of sale statement in the enclosed proforma before the Deputy Excise Commissioner Distilleries, Jammu with a copy to the Excise Commissioner in his office at Jammu.
3. Deputy Excise Commissioner Distilleries, Jammu will verify the self assessed amount of additional license fee and after cross checking with the Debonding register raise a demand for any amount found less deposited by the licensee which shall be payable within two days.
4. A consolidated report in the enclosed proforma shall be submitted by the Deputy Excise Commissioner Distilleries, Jammu on monthly basis by or before 6th of

For calculation of additional license fee for the current year viz 2005-06 debonding / sale figures as the case may be shall be taken into account w.s.f 01-04-2005.


(Masaud Samoon) 8-7-05
Excise Commissioner,

NO: -EC/STS/237/2005-06/1955-2254

Dated: - 08-07-2005

Copy to the:-

1. Dy. Excise Commissioner, Executive, Jammu / Kashmir, Distilleries / Accounts, Jammu for information and necessary action.
2. Excise and Taxation Officer, Excise Range Jammu City North / South / Jammu-Kathua / Doda-Udhampur / Rajouri-Poonch / Kashmir / Leh for further circulation amongst the IMFL licensees of their respective Excise Ranges on proper receipt and to ensure strict compliance.
3. Excise and Taxation Officer Eradication / Consolidation of Laws / Accounts Kashmir.
4. President / General Secretary Wine Association, Jammu /
5. All Manufacturers, Wholesalers and Retailers namely JKEL-1, JKEL-1A, JKEL-2, JKEL-3, JKFI-4, JKFI-A, M/S