

OFFICE OF THE EXCISE COMMISSIONER, J&K GOVERNMENT
Excise and Taxation Complex, Rail Head, Jammu – 180012
Tele: - 0191-2477977, Fax 0191-2477761

Subject: Realization of Assessment Fee & Additional License Fee in term of SRO 107 Dated: 28th March, 2012, SRO 157 Dated: 26th April, 2012 and Excise Order No: 399 of 2004 Dated: 30-09-2004.

Excise Order No. -----⁸⁸-----of 2012
Dated: 28-04-2012

Whereas, the Govt. vide Notification SRO 107 Dated: 28-03-2012 and SRO 157 dated: 26-04-2012 has levied Assessment fee on sale of IMFL/Beer/RTD and JK Desi Whisky by the licensees having JKEL-2, JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C and JKEL-7 as per below mentioned rates :-

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

Kind	Brand	Rate
IMFL	All Brands	₹ 5.00 per Bottle of 750 ML
Foreign Liquors (Bottles in origin)		₹ 5.00 per Bottle of 750 ML
Imported Beer, Cider, Sherry, Beer	All Types	₹ 2.00 per Bottle of 650ML
	All Brands	₹ 2.00 per Bottle of 650ML
RTD Beverages	All Brands	₹ 4.00 per Bottle

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

Kind	Brand	Rate
IMFL	All Brands	₹ 6.00 per Bottle of 750 ML
Foreign Liquors (Bottles in origin)	All Types	₹ 6.00 per Bottle of 750 ML

Imported Beer, Cider, Sherry.	All Types	₹ 3.00 per Bottle of 650ML
Beer	All Brands	₹ 3.00 per Bottle of 650ML
RTD Beverages	All Brands	₹ 4.00 per Bottle of 750 ML.

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

Kind	Rate
Sale of JK Desi Whisky	₹ 5.00 per Bottle of 750 ML

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

Whereas, the Additional License fee is being realized on monthly basis by or before 7th of every month in term of Excise Order No. 399 of 2004 dated: 30-09-2004.

Whereas, Assessment fee is being realized on quarterly basis on 15th of the month ending each quarter.


Whereas, now both, the Assessment fee and Additional License fee, are to be collected on monthly basis.

Now, therefore, in terms of SRO 107 dated: 28-03-2012, SRO 157 dated: 26-04-2012 and in partial modification of Excise Order No. 399 of 2004 Dated: 30-09-2004, it is hereby ordered that:-

1. Each licensee shall deposit the self assessed amount of Additional license fee and Assessment fee by or before 10th of every month. In case of failure on the part of the 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) along with copy of sale statement in the 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 Assessment 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 with-in 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 12/13 of each month to the Excise Commissioner, Deputy Excise Commissioner, Executive concerned with a copy to the Deputy Excise Commissioner, Accounts, Jammu as well.

This order is effective with immediate effect.


(Vineeta Gupta) IAS
Excise Commissioner,
J&K Government, Jammu.

No: EC/STS/2012-13/118 - 3†

Dated: 28 -04-2012

Copy to the:

1. Deputy 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 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 retailers name y JKFI -2, JKFI -3 and JKFI -4 M/S-----