

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT- FINANCE DEPARTMENT.
(Taxation Section)

NOTIFICATION
JAMMU THE 24th MARCH, 2006

SRO 101 - In exercise of the powers conferred by section 16 read with section 16-A and 17 of the Jammu and Kashmir Excise ACT 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/Para Military force use, shall be levied and paid at the rates shown against each in the sub-joined table with immediate effect:-

1. Excise Duty

A . Civilian Use

	Kind	Brand	Rate
(I)	IMFL	Deluxe	Rs. 180.00 per LPL
(II)	IMFL	Premium	Rs. 150.00 per LPL
(III)	IMFL	Medium	Rs. 120.00 per LPL
(IV)	IMFL	Economy/Cheap	Rs. 110.00 per LPL
(V)	IMFL	JK Desi Whisky	Rs. 145.00 per LPL
(VI)	Beer	All brands	Rs. 7/- per bottle of 650 ML

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

(a) Imported from outside the state or purchased locally from the producers manufacturing the product under an arrangement of franchise.

	Kind	Brand	Rate
(I)	IMFL	Deluxe	Rs. 120.00 per LPL
(II)	IMFL	Premium	Rs. 120.00 per LPL
(III)	IMFL	Others	Rs. 70.00 per LPL
(IV)	IMFL	Rum	Rs. 40.00 per LPL
(V)	Beer	All brands	Rs. 7/- per bottle of 650 ML

(b) When purchased from within the state other than by way of (a) above.

	Kind	Brand	Rate
(I)	IMFL	Deluxe	Rs. 130.00 per LPL
(II)	IMFL	Premium	Rs. 130.00 per LPL
(III)	IMFL	Others	Rs. 80.00 per LPL
(IV)	IMFL	Rum	Rs. 50.00 per LPL
(V)	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
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2. Import duty

A. Civilian use.

	Kind	Brand	Rate
(I)	IMFL / Foreign Liquors	All brands	Rs. 20.00 per LPL
(II)	Beer	All brands	Rs. 10.00 per bottle of 650 ML

B. For consumption by Army, Paramilitary Forces including Project Beacon, Sampark and Himank in the state

	Kind	Brand	Rate
(I)	IMFL / Foreign Liquors	All brands	Rs. 10.00 per LPL
(II)	Beer	All brands	Rs. 5/- per bottle of 650 ML

C. Import duty on import of Spirit @ Rs.1.70 per Bulk Litre for use in manufacture of liquor in civil market within the state only.

3. Duty on bottling of IMFL under arrangement of franchise

A. Civilian use.

	Kind	Brand	Rate
(I)	IMFL	All brands	Rs. 15.00 per LPL
(II)	Beer	All brands	Rs. 5/- per bottle of 650 ML

B. For consumption by Army, Paramilitary Forces including Project Beacon, Sampark, Himank etc in the state.)

	Kind	Brand	Rate
(I)	IMFL	All brands	Rs. 10.00 per LPL
(II)	Beer	All brands	Rs. 5/- per bottle of 650 ML

4. Assessment Fee on sale of IMFL by the licensees having license in JKEL,-2 JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C and JKEL-7 for civilian use.

	Kind	Brand	Rate
(I)	IMFL	All brands	Rs. 4.00 per bottle of 750 ML
(II)	Foreign Liquors	All types	Rs. 18.00 per bottle of 750 ML
(III)	Imported Beer, Cider, Sherry	-----	Rs. 1.00 per bottle of 650 ML
(IV)	Beer	-----	Rs. 1.00 per bottle of 650 ML

5. License Fee

(I)	JKEL-1	Trade (wholesale)	Rs.1.00 lac	Per Annum
(II)	JKEL-1A	Trade (wholesale)	Rs.1.50 lac	Per Annum
(III)	JKEL-2	Retail (OFF)	Rs.1.00 lac	Per Annum
(IV)	JKEL-3	Bar with Hotel	Rs.0.50 lac	Per Annum
(V)	JKEL-4	Bar with Restaurant or Cinema or Theater or Dak Bungalow	Rs.0.50 lac	Per Annum
(VI)	JKEL-4A	Bar with Hotel & Bar with Restaurant (Leh)	Rs.0.35 lac	Per Annum
(VII)	JKEL-4B	Seasonal Bar License to Hotel, Restaurant & tour operators at camping sites in the districts of Leh/Kargil	Rs. 0.10 lac	Per Annum
(VIII)	JKEL-4C	Bar with Banquet Hall	Rs.0.50 lac	Per Annum
(IX)	JKEL-4D	Permission to serve liquor on social occasions	Rs.0.01 lac	Per case Per day
(X)	JKEL-4E	Permission to serve liquor in Banquet Halls	Rs.0.03 lac	Per case Per day
(XI)	JKEL-5	Wholesale and retail vend of foreign liquor in a military canteen including unit run military canteen or those run by Para Military forces.	Rs. 0.01 lac	Per Annum
(XII)	JKEL-6	Bottling Plant	Rs.1.00 lac	Per Annum
(XIII)	JKEL-7	Club	Rs.0.50 lac	Per Annum
(XIV)	JKEL-7A	Retail vend of beer in a bar	Rs.0.25 lac	Per Annum
(XV)	JKEL-12	Denatured Spirit (Wholesale or Retail)	Rs.0.01 lac	per annum plus permit Fee of Rs. 1.50 per bulk litre

(XVI)	JKEL-13	Possession and use of Rectified Spirit	Rs1.00 lac for commercial purposes and Rs.0.01 lac for non-commercial purposes by Government Institutions, Educational, scientific and research Organizations	Per Annum
(XVII)	JKEL-14	Possession and use of absolute alcohol	-----	-----
(XVIII)	JKEL-15	Export, import, transportation, sale or possession of Molasses	Rs.0.05 lac	Per Annum
(XIX)	D-2	Distillery	Rs1.00 lac	Per Annum
(XX)	B-1	Brewery	Rs1.00 lac	Per Annum
(XXI)	W-2	CSD Bond	Rs1.50 lac	Per Annum

6. Additional License Fee

Additional License fee for each bottle of 750 ML and per LPL shall be charged from the following categories of licenses at the rates indicated against each:

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

IMFL (except JK-Desi Whisky)

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)

JKEL-2	Retail Shop (OFF)
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IMFL (except JK-Desi Whisky)

Sale upto 8,000 bottles of IMFL	Nil
Sale between 8,001 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

Beer

Sale upto 5,000 bottles of Beer	Nil
Sale between 5,001 to 10,000 bottles of Beer	@Rs.2.00 per bottle of 650 ML
Sale between 10,001 to 15,000 bottles of Beer	@Rs.3.00 per bottle of 650 ML
Sale above 15,000 bottles of Beer	@Rs.4.00 per bottle of 650 ML

(iii)

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)
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

IMFL (except JK-Desi Whisky)

Sale upto 5,000 bottles of IMFL	Nil
Sale between 5,001 to 25,000 bottles of IMFL	@Rs.10.00 per bottle of 750 ML
Sale between 25,001 to 40,000 bottles of IMFL	@Rs.12.00 per bottle of 750 ML
Sale above 40,000 bottles of IMFL	@Rs.14.00 per bottle of 750 ML

Beer

Sale upto 3,000 bottles of Beer	Nil
Sale between 3,001 to 5,000 bottles of Beer	@Rs.2.00 per bottle of 650 ML
Sale between 5,001 to 10,000 bottles of Beer	@Rs.3.00 per bottle of 650 ML
Sale above 10,000 bottles of Beer	@Rs.4.00 per bottle of 650 ML

(iv) Retail vend of beer in a bar - JKEL-7A

Beer

Sale upto 10,000 bottles of Beer	Nil
Sale between 10,001 to 15,000 bottles of Beer	@Rs.2.00 per bottle of 650 ML
Sale between 15,001 to 20,000 bottles of Beer	@Rs.3.00 per bottle of 650 ML
Sale above 20,000 bottles of Beer	@Rs.4.00 per bottle of 650 ML

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

IMFL (except JK-Desi Whisky and liquor supplied to CSD/PMF and exported outside the state)

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

7. Label Approval Fee

	Kind	Brand	Rate
(I)	IMFL including JK Desi Whisky / Beer/ Foreign Liquors / Imported Beer, Cider, Sherry	All types	Rs.0.25 lac per brand per annum

All liquor manufactured locally or imported from outside the state shall be ENA based only and use of rectified spirit in manufacture/sale of liquor for consumption in civil market and CSD/PMF is banned from the date to be notified by the Excise Commissioner.

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

Assessment Fee payable shall be paid on quarterly basis in accordance with the procedure to be prescribed by the Excise Commissioner.

The classification of IMFL into Deluxe, Premium, Medium and Economy / cheap brands shall be done by the Excise Commissioner.

There will be ban on import of Economy / cheap brands of liquor for consumption in civil market.

The rates of Excise Duty, Import Duty and Franchise Fee as indicated in item No.1 (B), 2(B) and 3(B) here-in above in respect of IMFL for consumption by Army / Paramilitary Forces including Project Beacon, Sampark and Himank etc. shall remain in force till 31-03-2006.

By order of the Government of Jammu and Kashmir.

Sd/-
Commissioner / Secretary to Govt.,
Finance Department

NO:ET-E/19/2006

Dated:- 24 -03-2006

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

Sd/-
Under Secretary to Government,
Finance Department.