

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT: FINANCE DEPARTMENT

NOTIFICATION
Jammu, the 31st March, 2010

SRO /55 .- In exercise of the powers conferred by section 16 read with section 16-A and section 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 directs 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 be levied and paid at the rates shown against each in the sub-joined table, w.e.f. 01.04.2010:-

EXCISE DUTY

A. CIVILIAN USE:

| Kind | Brand | Rate |
|----------------------------|----------------|------------|
| IMFL (Per LPL) | Deluxe | Rs.180.00 |
| IMFL (Per LPL) | Premium | Rs. 150.00 |
| IMFL (Per LPL) | Medium | Rs. 130.00 |
| IMFL (Per LPL) | Economy/Cheap | Rs. 120.00 |
| IMFL (Per LPL) | JK Desi Whisky | Rs. 145.00 |
| Beer (650 ML Bottle) | All Brands | Rs. 7.00 |
| RTD Beverages (Per BL) | All Brands | Rs. 15.00 |

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

| Kind | Brand | Rate |
|----------------|---------|-----------|
| IMFL (Per LPL) | Deluxe | Rs.120.00 |
| IMFL (Per LPL) | Premium | Rs. 90.00 |
| IMFL (Per LPL) | Others | Rs. 90.00 |

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| IMFL (Per LPL) | Rum | Rs. 50.00 |
| Beer (650 ML Bottle) | All Brands | Rs. 7.00 |
| RTD Beverages (Per BL) | All Brands | Rs. 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.

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

| Kind | Brand | Rate |
|-----------------|-------|-------------------|
| Molasses | --- | Rs.10.00 Per Qtl. |

2. IMPORT DUTY

A. CIVILIAN USE:

| S. No. | Kind | Brand | Rate |
|--------|-----------------------------|------------|--------------------------------|
| 1. | IMFL/Foreign Liquors | All Brands | Rs.25.00 per LPL |
| 2. | Beer | All Brands | Rs.10.00 per Bottle of 650 ML. |
| 3 | RTD Beverages | All Brands | Rs. 20.00 per BL |

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

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

C.

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|----|---|--------------------------|
| 1. | Import Duty on Import of Spirit/Alcohol for use in manufacture of Liquor for Civil market within the State. | @ Rs.1.50 Per Bulk Litre |
| 2. | Import Duty on Import of Spirit/Alcohol for use other than manufacture of Liquor. | @ Rs.1.50 Per Bulk Litre |

D.

IMPORT DUTY ON IMPORT OF MOLASSES EXCEPT BY UNITS ENGAGED IN THE MANUFACTURE OF POULTRY AND ANIMAL FEED:

| | |
|--------------------------|----------------------|
| Import upto 2000 qtls. | Rs. Nil |
| Import beyond 2001 qtls. | Rs.2.00 per Quintal. |

3. EXPORT DUTY

CIVILIAN AND DEFENCE USE:

| S. No. | Kind | Brand | Rate |
|--------|-----------------------|------------|------------------------------|
| 1. | IMFL/ Foreign Liquors | All Brands | Rs.0.20 per LPL |
| 2. | Beer | All Brands | Rs.0.05 per Bottle of 650 ML |

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4. DUTY ON BOTTLING OF IMFL UNDER ARRANGEMENT OF FRANCHISE

A. CIVILIAN USE:

| Kind | Brand | Rate |
|------|------------|-------------------------------|
| IMFL | All Brands | Rs.10.00 Per LPL. |
| Beer | All Brands | Rs.5.00 per Bottle of 650 ML. |

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

| Kind | Brand | Rate |
|------|------------|--------------------------------|
| IMFL | All Brands | Rs.10.00 Per LPL. |
| Beer | All Brands | Rs. 5.00 per Bottle of 650 ML. |

5. ASSESSMENT FEE

A. ASSESSMENT FEE ON SALE OF IMFL/BEER/RTD BEVERAGES BY LICENSEES HAVING JKEL-2 LICENSE :

| Kind | Brand | Rate |
|--------------------------------------|-------------|-------------------------------|
| IMFL | All Brands | Rs.4.00 per Bottle of 750 ML |
| Foreign Liquors (Bottled in origin). | All Types. | Rs.18.00 Per Bottle of 750 ML |
| Imported Beer, Cider, Sherry. | All Types. | Rs.1.00 Per Bottle of 650 ML. |
| Beer. | All Brands. | Rs.1.00 Per Bottle of 650 ML. |
| RTD Beverages | All Brands | Rs. 3.00 per BL |

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

| Kind | Brand | Rate |
|---|-------------|----------------------------------|
| IMFL | All Brands | Rs.6.00 per Bottle of 750 ML |
| Foreign Liquors (Bottled in origin). | All Types. | Rs.18.00 Per Bottle of 750 ML |
| Imported Beer, Cider, Sherry. | All Types. | Rs.2.00 Per Bottle of 650 ML. |
| Beer. | All Brands. | Rs.2.00 Per Bottle of 650 ML. |
| RTD Beverages | All Brands | Rs. 3.00 per BL |

The Assessment Fee shall be payable on quarterly basis in accordance with the prescribed procedure.

6. LICENCE FEE :

| Form of Licence | Type of Licence | Annual Licence Fee |
|-----------------|---|---------------------------|
| JKEL-1A | Trade (Whole Sale) | Rs.2.00 Lac P.A. |
| JKEL-1 | Trade (Whole Sale) | Rs.2.00 Lac P.A. |
| W 2 | CSD Bond | Rs.2.00 Lac P.A. |
| JKEL-2 | Retail (Off) | Rs.2.00 Lac P.A. |
| JKEL-3 | Bar with Hotel | Rs.1.50 Lac P.A. |
| JKEL-3A | Bar with Hotel and Banquet | Rs.2.50 Lac P.A. |
| JKEL-4 | Bar with Restaurant, Cinema, Theatre or Dak Bungalow. | Rs.1.50 Lac P.A. |
| JKEL-4A | Bar with Hotel and Bar with Restaurant in Leh. | Rs.1.00 Lac P.A. |
| JKEL-4B | Seasonal Bar in Leh and Kargil. | Rs.0.25 Lac per season |
| JKEL-4C | Bar with Banquet Hall. | Rs.1.00 Lac P.A. |
| JKEL-4D | Permission to serve liquor on Social Occasions at private places. | Rs.0.03 Lac per occasion. |

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| JKEL-4E | Permission to serve liquor in Banquet Halls on social occasions. | Rs.0.05 Lac per occasion |
| JKEL-5 | Liquor Vend in Military or PMF Canteen | Rs.0.05 Lac P.A. |
| JKEL-6 | Bottling Plant. | Rs.2.00 Lac P.A. |
| JKEL-7 | Club | Rs.1.00 Lac P.A. |
| JKEL-7A | Beer Bar | Rs.0.25 Lac P.A. |
| JKEL-12 | Denatured Spirit/Special Denatured Spirit /Methylated Spirit (Whole Sale or Retail). | Rs.0.01 Lac P.A. |
| JKEL-12A | Possession and use of Alcohol/Denatured Spirit/Special Denatured Spirit for Industrial use. | Rs.0.05 Lac P.A. |
| JKEL-13 | Possession and use of Rectified Spirit | Rs.1.00 Lac P.A. for commercial purposes and Rs.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. | Rs.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. | Rs.0.25 Lac P.A. |
| D-2 | Distillery. | Rs.2.00 Lac P.A. |
| B-1 | Brewery | Rs.2.00 Lac P.A. |

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7. SUB VEND FEE :

Sub Vend fee shall be charged on quarterly basis @ **Rs.25,000/- per quarter** to be deposited at the beginning of each quarter by the JKEL-2 Licenses operating Sub Vends.

8. ADDITIONAL LICENCE FEE :

(i) TRADE WHOLESALE JKEL-1 AND JKEL-1A:- IMFL (EXCEPT JK DESI WHISKY).

| | |
|--|-------------------------------|
| Sale upto 1,00,000 Bottles of IMFL | Rs.0.25 per Bottle of 750 ML |
| Sale between 1,00,001 to 5,00,000 Bottles of IMFL. | Rs.0.50 per Bottle of 750 ML. |
| Sale between 5,00,001 to 10,00,000 Bottles of IMFL. | Rs.0.75 per Bottle of 750 ML. |
| Sale beyond 10,00,001 Bottles of IMFL | Rs.1.00 per Bottle of 750 ML |

(ii) JKEL-2 RETAIL (OFF LICENCE):-

a) IMFL

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|---|--------------------------------|
| Sale upto 10,000 Bottles. | Rs.2.00 per Bottle of 750 ML. |
| Sale between 10,001 to 50,000 Bottles. | Rs.10.00 per Bottle of 750 ML. |
| Sale beyond 50,001 Bottles. | Rs.13.00 per Bottle of 750 ML. |

b) JK DESI WHISKY

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|------------------------|-------------------------------|
| Sale of JK Desi Whisky | Rs.1.00 per Bottle of 750 ML. |
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c) BEER

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|------------------------------------|-------------------------------|
| Sale upto 10,000 Bottles | Rs.1.00 per Bottle of 650 ML. |
| Sale beyond 10,001 Bottles. | Rs.3.00 per Bottle of 650 ML. |

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d) RTD BEVERAGES

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|-----------------------|----------------|
| Sale of RTD Beverages | Rs.2.00 per BL |
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iii) JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C , JKEL-7 (BARS):-

a) IMFL

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|---|--------------------------------|
| Sale upto 5,000 Bottles. | Rs.2.00 per Bottle of 750 ML. |
| Sale between 5,001 to 25,000 Bottles of IMFL. | Rs.10.00 per Bottle of 750 ML. |
| Sale beyond 25,001 Bottles of IMFL | Rs.13.00 per Bottle of 750 ML. |

b) JK DESI WHISKY

| | |
|------------------------|-------------------------------|
| Sale of JK Desi Whisky | Rs.1.00 per Bottle of 750 ML. |
|------------------------|-------------------------------|

c) BEER

| | |
|----------------------------|-------------------------------|
| Sale upto 5,000 Bottles | Rs.1.00 per Bottle of 650 ML. |
| Sale beyond 5,001 Bottles. | Rs.3.00 per Bottle of 650 ML. |

d) RTD BEVERAGES

| | |
|-----------------------|----------------|
| Sale of RTD Beverages | Rs.2.00 per BL |
|-----------------------|----------------|

(iv) BEER BAR (JKEL-7A):-

BEER

| | |
|-----------------------------|-------------------------------|
| Sale upto 10,000 Bottles. | Rs. 1.00 per Bottle of 650ML |
| Sale beyond 10,001 Bottles. | Rs.3.00 per Bottie of 650 ML. |

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

IMFL- EXCEPT JK DESI WHISKY:

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|--|------------------|
| Debonding fee upto 2,00,000 LPLs of IMFL | Rs.0.10 per LPL. |
| Debonding Fee from 2,00,001 LPLs upto 6,00,000 LPLs. | Rs.0.25 per LPL. |
| Debonding Fee from 6,00,001 LPLs to 10,00,000 LPLs. | Rs.0.50 per LPL. |
| Debonding Fee beyond 10,00,001 LPLs | Rs.0.75 per LPL. |

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

9. LABEL APPROVAL/RENEWAL FEE :

A. CIVILIAN USE:

| S. No. | Kind | Brand | Rate |
|--------|---|------------|--|
| 1. | IMFL including JK Desi Whisky , Beer and RTD Beverages. | All Types. | Rs.0.25 Lac per Label per annum. However, label fee of Rs.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. | Rs.0.15 Lac per label per annum. |
| 3. | Cider, Sherry, Champagne and Wines | All Types. | Rs.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 , Beer and RTD Beverages. | All Types. | Rs.0.25 lac per Label per annum. However, label fee of Rs.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. | Rs.0.15 lac per Label per annum. |
| 3. | Cider, Sherry, Champagne and Wines | All Types. | Rs.0.10 lac per Label per annum. |

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A Processing Fee of Rs. 10,000/- per label shall be charged for any subsequent revision/alteration in the approved label during the currency of the year except when it is necessitated by revision in MRP.

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.

There will be ban on import of Economy/Cheap brands for consumption in Civil market.

By Order of the Government of Jammu and Kashmir.

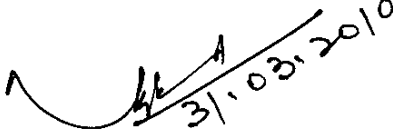
Sd/-
(Sudhanshu Pandey) IAS
Commissioner/Secretary to Govt.,
Finance Department

No: ET/Estt/70/2006-III

Dated: 31 -03-2010

Copy to the :-

1. Principal Secretary to Government, Information Department.
2. Commissioner/Secretary to Government, General Administration Department.
3. Secretary to Government, Law Department(w.7.s.c)
4. Commissioner Commercial Taxes, J&K Government, Jammu
5. Excise Commissioner, 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. Special Assistant to the Hon'ble Finance Minister for information of the Hon'ble Minister.
9. Deputy Excise Commissioner, Executive, Jammu/Kashmir.
10. Deputy Excise Commissioner, Distilleries, Jammu
11. Manager, Canteen Stores Department, Bari Brahmana, Udhampur, Srinagar, C/o 56 APO.
12. Pvt. Secretary to Commissioner/Secretary (Finance).
13. P.A. to Special Secretary (Finance).
14. Stock file.


(R.K.Koul) KAS
Special Secretary to Government
Finance Department