

GOVERNMENT OF JAMMU & KASHMIR
OFFICE OF THE EXCISE COMMISSIONER, J&K

3RD FLOOR, EXCISE & TAXATION COMPLEX, RAIL HEAD, JAMMU
EMAIL ID: excise.commmr@jk.gov.in. and Phone 0191-2477977

Subject: Bid Document for e-Auction of JKEL-2 for the year 2025-26.
Reference: Finance Department's letter No: FD-7/2023-03 dated 15.02.2025

No: 63 -EC of 2025
Dated:15-02-2025

In pursuance to the approval of the Finance Department vide above referent letter, the e-auction of retail liquor vends (JKEL-2) for the year 2025-26 shall be held in accordance with the following provisions.

I. PROCEDURE FOR ALLOTMENT OF RETAIL SALE VENDS OFF-PREMISES (JKEL-2 VENDS) IN UNION TERRITORY OF JAMMU & KASHMIR:

Retail Vends (JKEL-2) shall be allotted in the form of individual units for the year 2025-26. Each licensed vend will be authorized to sell JK Special Whisky, JK Country Liquor and Indian Made Foreign Liquor including Imported Foreign Liquor/Beer/Wine/Cider/RTD under one roof. The bid shall be on the license fee only. For MRP calculation/Duty Structure/Profit margin and prevailing norms/rules, each bidder is advised to refer the J&K Excise Act, 1958 Svt., the J&K Liquor License and Sale Rules, 1984 and other rules/amendments/notifications made there under from time to time and the J&K Excise Policy 2025-26. Each bidder in his own interest is advised to bid carefully keeping in view the sale potential of the location and profit margins as notified in the J&K Excise Policy 2025-26.

II. MODE OF ALLOTMENT:

The allotment of vends shall be made through e-auction portal <https://jkexcisedept.procure247.com> through J&K Bank in a completely secure and transparent manner. The detailed procedure for e-auction bidding /instructions to the bidders are available on the e-auction portal and on the official website of the Department i.e.

www.jkexcise.nic.in.

In case of locations, where no response is received in e-auction, the same shall be re-auctioned in the same manner, as above.

The Licensing Authority/Department reserves the right to cancel the e-auction process for a location where poor/inadequate response etc. in terms of participation of bidders or less Bid Amount in comparison to the sale potential of the location or earlier quoted bids received, even after declaration of H1 bidder.

Further, the Licensing Authority, in the interest of government revenue, may proceed in terms of Para 2.3.8 of the J&K Excise Policy, 2025-26 for making the vends operational immediately after determination of existing JKEL-2 licenses on 31st March, 2025.

III. LOCATION OF LIQUOR VENDS:

The licenses for retail vend shall be granted at the locations specified in the **Annexure-A** to this document.

The Department shall not be responsible for providing space. The bidder shall arrange suitable premises in consonance with the conditions given in Para (IX) of this document. No extension in time; or concession in any fee, duty or any other levy by whatever name called, shall be allowed on account of failure of the bidder to arrange the premises for making the license operational from the date of commencement of sale operation as indicated in this document/decided by the Excise Department.

IV. ENTITIES THAT CAN APPLY FOR LICENSE:

The licenses for retail liquor vends for off-premises consumption shall be issued only in favour of:

- i) An individual
- ii) A partnership firm.
- iii) A body incorporated under the Companies Act 1956.
- iv) A society registered under J&K Cooperative Societies Act.

V. NUMBER OF VENDS THAT CAN BE BID FOR:

A Bidder can apply for any number of vends and shall have to pay the application fee/EMD separately for each bid by the bidder from his KYC/PAN linked bank accounts for each such bid. However, to obviate the possibility of cartelization and monopolistic practices, only one vend shall be allotted to a successful bidder for which his /her bid is the highest and in case of successful bidders paying the EMD/Bid Amount from a joint Bank Account linked with his/her KYC/PAN, all joint account holders become ineligible for staking claim as H1 Bidder for any other location. The timing of bid for vends within Excise Range shall be separate. The Districts and Locations within Excise Range shall be put to e-auction as per e-auction schedule notified by the department. In case a bidder is Highest i.e. H-1 at the time of closing of bid of a vend, he/she in his/her own interest is advised not to bid for other vends subsequently. In case he/she bids at other vends after being H-1 at a location where bidding has closed, he/she will be allotted the location for which the H1 bid quoted by him is highest and his/her EMD of all other vends except the allotted vend shall be forfeited.

Further, mere declaration of H1/successful bidder for a location shall not qualify the H1 bidder to obtain the JKEL-2 license for a location. The H1/successful bidder shall have to qualify all other eligibility criteria and Terms & Conditions notified in the Excise Policy for obtaining the JKEL-2 license.

VI. ELIGIBILITY CRITERIA:

The Bidder should fulfil the following criteria:

- a. The Bidder should not be below the age of 21 years on the 1st January, 2025 (i.e. year in which the auction is being held).
- b. The Bidder should be a domicile of the Union Territory of Jammu & Kashmir.
- c. The Bidder should have immovable property in UT of J&K worth upto 100% of the Minimum Reserve Bid Value/Price or not less than 50% of the Minimum Reserve Bid Value/Price with the remainder of

Minimum Reserve Bid Value/Price (not more than 50% as Bank Guarantee (BG). The Bidder shall produce an Immovable Property Certificate and Bank Guarantee as the case may be to this effect from the competent revenue/Bank Authority.

- d. The Bidder should not be convicted of any non-bailable offence by a Criminal Court.
- e. The Bidder should not have been charge sheeted by any court of law under any offence involving moral turpitude.
- f. The Bidder should not be convicted, or reasonably suspected of committing or conniving at the commission of any non-bailable offence under the J&K Excise Act, Svt. 1958 or NDPS Act, 1985 and shall produce a character certificate issued by the concerned District Superintendent of Police.
- g. The Bidder should not be a defaulter of State Taxes Department under the J&K General Sales Tax Act 1962, Central Sales Tax Act and J&K Excise Act Svt. 1958.
- h. The Bidder should have nothing outstanding against previous transactions in trade/duties/fees with the Excise Department.
- i. The Bidder should make his/her own arrangement for a shop/premises at the location (owned /leased/rented).
- j. The Bidder should be of sound mental health to conduct the business.
- k. The Bidder should have paid from his own KYC/PAN linked account, the non-refundable application/ registration fee of Rs.75,000/- and EMD of Rs.10.00 Lacs.
- l. The Bidder should not have been debarred from holding license for the sale of any intoxicant in J&K, Punjab, Delhi, Haryana, UT of Chandigarh or Himachal Pradesh for which he will have to furnish an affidavit duly attested by 1st Class Magistrate.
- m. The Bidder should not be in possession of license of manufacturing unit viz. Distilleries/Bottling Plant/Brewery.
- n. The Bidder should not be in conflict of Rule 18, 19(1) and 19(2) of J&K Liquor License and Sale Rules, 1984.
- o. The Bidders who had failed to deposit the bid amount in the

auctions held in the year 2021-22 onwards shall be ineligible to participate in the e-auction for the year 2025-26.

VII. Documents to be submitted with e-bid:

- a) Earnest Money Deposit of Rs Ten Lakh shall be deposited by the bidder from his KYC/PAN linked account number through the link provided in the portal.
- b) Affidavits duly executed before Magistrate affirming that:
- i. The bidder has not been convicted of any non-bailable offence by a criminal court.
 - ii. The bidder has not been convicted, or reasonably suspected of committing or conniving at the commission of any non-bailable offence under the J&K Excise Act, Svt. 1958 or NDPS Act, 1985 and shall produce a character certificate issued by the concerned District Superintendent of Police.
 - iii. The bidder is not a defaulter of State Taxes Department under the J&K General Sales Tax Act 1962, Central Sales Tax Act and J&K Excise Act Svt. 1958.
 - iv. The bidder is in his possession/has made arrangement for ensuring availability of premises on ownership/Lease /rent deed duly registered with the competent registering authority in the area/location for which bid is offered.
 - v. The bidder has submitted only one bid for the given location whether in his individual capacity or in partnership or as member of cooperative society or Director of Company or its representative.
 - vi. The bidder has paid Registration fee, EMD and Bid Amount from his KYC/PAN linked account(s).
 - vii. Grant of JKEL-2 License to the bidder is not in conflict of para 4 of the J&K Excise Policy 2025-26, Rule 18, 19(1) and 19(2) of J&K Liquor License and Sale Rules.
 - viii. The bidder is not a defaulter of the Excise Department.

- ix. The bidder has not been debarred from holding license for the sale of any intoxicant in J&K, Punjab, Delhi, Haryana, UT of Chandigarh or Himachal Pradesh.
 - x. The bidder is bidding as individual/partner/director/member (as applicable) and is a domicile of UT of J&K. The partnership deed/registration/resolution (as applicable) have already been made before bidding.
 - xi. Solvency/Immovable Property Certificate as per Para VI (c).
 - xii. Copy of Bank Guarantee.
- c. Recent passport size Photographs of individual/all partners/directors /members as may be applicable.
 - d. Domicile certificate of individual/all partners/directors/members as may be applicable.
 - e. Copy of PAN and Aadhar of individual/all partners/directors/ members as may be applicable.

VIII. CONDITIONS FOR PARTICIPATION FOR E-AUCTION

The bidders shall ensure that they fulfil all the eligibility criteria as laid in the J&K Excise Act (Svt.) 1958, Rules made thereunder and J&K Excise Policy 2025-26 before participating in the bidding process. No verification of the disclosures shall be carried out by the Excise Department at the bidding stage. Upon conclusion of the process, if the successful bidder is found to be not fulfilling any of the eligibility criteria or fails to fulfil any condition subsequent to the bidding process, or does not fulfil the requirements mentioned in this tender document or refuses to accept the offer at quoted bid, the EMD and Bid Amount shall be forfeited, and no claim whatsoever shall lie against the Excise Department/ Govt. of J&K on this account.

IX. SUITABILITY OF LOCATION FOR VEND TO BE ENSURED BY THE BIDDER:

The successful bidder shall make his own arrangement for a shop/premises in the specified area (owned/leased/rented). In case the successful bidder is not able to arrange a suitable premises at the

notified location he may arrange the premises in the adjoining Revenue village (in case of rural areas) or in the adjoining ward (in case Municipal Committee/ Municipal Council) or to a suitable location with a revenue/tourist potential in terms of para 2.3.10 of the J&K Excise Policy 2025-26. The bidder shall ensure that the premises selected/identified by him meets the requirements of the J&K Excise Act and Rules/Notifications (J&K Excise Policy, 2025-26) made thereunder and including directions by Hon'ble Supreme Court of India in this regard and other competent courts of law, if any. The bidder shall apply for clearance of the premises from the District Magistrate after being declared as H1. The regular license on the newly identified /selected premises/shop shall be issued only after getting clearance from the District Magistrate concerned. The District Magistrate shall convey the clearance or otherwise of the newly identified premises within a period of 15 days from the receipt of application from the H1 bidder, in case of non-disposal of application, the premises shall be deemed to have been cleared by the District Magistrate.

However, in order to ensure against any loss of revenue to the Government, due to delays in operationalization of vends, no clearance of District Magistrate shall be required for the premises chosen by the H1 bidder where vends were operational in previous years.

Further, licensing authority in the interest of government revenue, may proceed under sub-rule-8 of rule-30 of J&K Liquor License and Sale Rules 1984 for making JKEL-2 vends operational immediately after determination of existing licensees to avoid loss of time in arranging for the NoCs or requisite documents by the successful bidders for opening of vend.

Successful bidders who are not able to establish their vends in suitable private buildings may approach the concerned District Magistrate who shall ensure, in the interest of government revenue, that such licensees/H1 bidders are provided with the government

land within 15 days, where they can build their temporary structures with reasonable rent or open their vend as the case may be.

The bidder can also make any arrangement for premises or land for the policy year 2025-26 (for erecting temporary structure) available with the Authorities/Departments/Institutions/Corporations/ULBs /PRIs etc.

Also, Power Development Department (i.e concerned Power Distribution Corporation Ltd) shall also provide electricity in such temporary structures within 5 days where such retail vends are being run and the licenses shall be bound to pay the electricity bills. After determination of license, the property shall be restored to the Government/Authority/Department/Institution/Corporations/ULBs /PRIs with removal of temporary structures. The licensee shall make adequate Fire Safety Arrangements in their premises.

For obtaining Immovable Property Certificate/Solvency Certificate in terms of para 2.3.3 of J&K Excise Policy 2025-26, the vendor must apply within 20 days of issuance of license before the concerned Revenue Authority. The competent authority shall issue the requisite certificate within a period of one month from the date of receipt of application from the H1 bidder or as per the timelines indicated in the J&K Public Service Guarantee Act, 2011, whichever is earlier. In case of non- disposal of application after the prescribed timeline, the certificate shall be deemed to have been issued by the competent authority as claimed by the applicant.

An individual to whom a license is granted in form JKEL-2/ Type C may preferably establish the vend 50 meters away from any recognised educational institute and religious place.

X. PARTICIPATION/ REGISTRATION FEE:

Non-refundable/non-adjustable Participation/Registration Fee of Rupees Seventy-Five thousand is to be paid online through portal as per the link provided. In case of non- participation in the bidding process, the registration fee shall stand forfeited.

XI. EARNEST MONEY DEPOSIT AND MINIMUM RESERVE PRICE

Earnest Money Deposit of Rupees Ten Lacs shall be deposited by the bidder from his KYC/PAN linked account number through the link provided in the portal. The EMD of unsuccessful bidders shall be returned by the Department.

The Minimum Reserve Bid Price to bid for each vend/location shall be as per Annexure A to this document.

XII. AUCTIONING PROCESS:

Detailed steps of the e-auction process are available on e-auction portal <https://jkexcisedept.procure247.com>. Bidders are advised to familiarize themselves with the same. In case of any query, the prospective bidders may also contact the Help Desk established by the Excise Department.

XIII. SUBSEQUENT CONDITIONS TO BE FULFILLED BY THE SUCCESSFUL BIDDER:

Payment of bid amount

- (i) The successful bidder will be required to deposit an amount equal to 100% of total bid amount under major head 0039 through e-GRAS/e-Collect portal within seven bank working days from the date of finalization of bid for a vend.
- (ii) EMD deposited by the H1 Bidder for any other unsuccessful location(s), shall be adjusted against the Bid amount quoted by the H1 Bidder for a particular location (to be deposited within 07 bank working days) subject to the condition that he/she has not defaulted on any of such unsuccessful location(s). The bidder shall make representation and undertaking to concerned DEC Executive for adjustment of EMD(s) pertaining to unsuccessful locations forthwith the declaration of H1 bidder.
- (iii) If the successful bidder fails to comply with the aforesaid conditions of payment of bid money within the prescribed period, the Earnest Money and the Bid Amount, if any, (less than total Bid Amount) deposited shall be forfeited. In such a case, the liability of the highest

bidder will not be limited only to the extent of earnest money tendered by him in the auction process for a particular location, but any other allotment in which he is a stake holder shall also be cancelled, the respective deposits made in the form of Earnest Money or security for such other bids shall also be forfeited and he/she will not be allowed to participate as a stake holder in any of future allotments. In such cases the location shall be allotted to the second highest bidder(H2), willing to match the bid money quoted by H1 bidder.

- (iv) H1 bidder who fails to deposit the requisite bid amount within the stipulated time shall be proceeded against for recovery of bid amount (committed by the H1 Bidder during the e.auction proceedings) by the concerned Deputy Excise Commissioner Executive Jammu/Kashmir under J&K Land Revenue Act 1996 Svt. However, the vend shall again be put to re-auction in the manner as provided for in para 2.3.2 of the J&K Excise Policy 2025-26.
- (v) Successful bidder shall submit self-attested copies of the following documents within five working days of finalization of bid at Excise & Taxation Complex, Rail Head, Jammu.
- a) Affidavit as mentioned in Para VII(b).
 - b) Recent passport size Photographs.
 - c) Age proof (Birth Certificate/Passport/Matriculation certificate /any other document to the satisfaction of the department)
 - d) Domicile certificate of individual/all partners/directors/ members as may be applicable.
 - e) Copy of PAN of all partners/directors/members as may be applicable.
 - f) Copy of Aadhaar Card of individual/all partners/ directors/members as may be applicable.
 - g) Partnership deed in case of a partnership firm/ certificate of registration/incorporation, Articles of Association, DIN number, resolution of BoD.
 - h) Medical certificate that the bidder is of sound mental health to conduct the business.

- i) Any other documents as may be required by the Department.
- (vi) He shall keep the proposed premises ready for making the vend operational from 1st of April, 2025, (the year of allotment).
- (vii) He shall facilitate the verification of the documents/ location and any other check that the Excise Department undertakes before issuance of Regular License.
- (viii) The bid amount shall be for license fee only. Every Licensee shall have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee, as shown against each vend; as per procedure prescribed. MGRs shall be deposited by or before 1st of every month compulsorily by the licensee. The MGR deposited at the beginning of month shall be adjusted against the actual amount of duties accruing on the stock of liquor lifted by the retailer. Any Duty/Fee over and above the monthly installment of MGR shall also be remitted in advance before lifting the liquor from wholesaler. Failure to deposit the 1st installment of MGR on due date shall automatically lead to suspension/ cancellation of the license. In that case, the department reserves the right to distribute the MGR proportionally among other successful vends in the area.

In case of failure to deposit the subsequent installments of MGR of the month on due date, the ETO concerned shall suspend the sale of the vend without any notice under an intimation to the DEC (Executive) and the Excise Commissioner and the same shall be opened only after payment of installment provided it is deposited within seven bank working days. In case the installment is not deposited within seven bank working days, the license shall be deemed to have been cancelled, his EMD shall be forfeited, and the vend shall be put to re-auction.

The MGQ indicated for each vend shall be for the entire policy year. Every licensee shall have to lift Minimum Guaranteed Quota (MGQ) of JK Special Whisky/ JK Country Liquor Brands as shown against each Vend. The revenue deposited against the MGQ will be

considered part of the MGR. The licensee may, with the approval of the Excise Commissioner, transfer his quota from one retail vend to another retail vend for retail sale of JKSW/JK Country Liquor during the currency of license. For this purpose, the licensee of the transferring retail vends may apply to Deputy Excise Commissioner, (Executive) concerned alongwith consent letter of the transferee licensee. The Excise Commissioner, may grant permission for transferring the same, if in his opinion it is expedient to do so in the interest of government revenue on payment of Quota Transfer Fee of Rs 2.00 per 750 ml bottle of JKSW/JK Country Liquor. This shall be allowed only after lifting of 15 percent of the MGQ of his retail vend. The transferee licensee shall be bound to lift the transferred quota failing which he/she shall be liable to deposit the prescribed duties/fee on the same quantity of JKSW/JK Country Liquor.

For any other exigency related to non-operation of an allotted vend, the Excise Commissioner shall take appropriate steps as he may deem fit in the interest of Government revenue and regulation of trade including shifting of the vend to the suitable location even outside the Excise Range with revenue/tourist potential.

- (ix) The EMD of the successful bidder shall be released at the end of the term of the license period. In case of any outstanding due against the licensee, the EMD amount shall be adjusted at the discretion of the department.
- (x) The successful bidder will submit a Solvency/Immovable Property Certificate duly issued by the competent Revenue Authority in respect of the immovable property situated in the UT of J&K, equivalent to 100% of the Minimum Reserve Bid Value/Price or not less than 50% of the Minimum Reserve Bid Value/Price (remainder as Bank Guarantee) clearly mentioning the Khasra number, revenue village and description of property and ownership/lease/title and possession etc of the property within the period prescribed at Para 2.3.8 of J&K Excise Policy, 2025-26.
- (xi) The successful bidder shall submit character certificate issued by District Superintendent of Police.

XIV. PROCEDURE WHERE THE HIGHEST BIDDER FAILS TO FULFIL THE CONDITIONS SUBSEQUENT:

In case the highest/ successful bidder for a particular location fails to deposit the bid amount within period as specified in XIII (i), or to deposit an advance Minimum Guaranteed Revenue of the month within 05 working days of issuance of license or as the case may be or fails to make available for inspection a suitable/eligible premises after declaration of result of the bid before 31st March, 2025 or fails to make operational the premises from 1st of April, 2025 or within 5 days from issuance of Temporary License after re-auction or as the case may be, the earnest money paid/duties/fee/Bid amount etc shall be forfeited and the vend shall be allotted to second highest bidder (H2) provided that he/she matches the price quoted by H1 bidder or put to reauction. Further successful bidder/licensee shall also have to lift the Minimum Guaranteed Quota of JK Special Whisky/Country Liquor and duties/fee paid by him on account of such Quota shall also be considered as part of MGR of the month.

XV. Payment of duties and License fee

The payment of all duties/fee etc. applicable to the JKEL-2 vends as mentioned in the J&K Excise Policy 2025-26 shall be paid by the licensee/successful bidder as per procedure/manner prescribed in the J&K Excise Policy 2025-26/instructions issued by the department.

XVI. MODIFICATION OF THE BID DOCUMENT:

The Government in the Finance Department is the competent authority for any modification in this document. However, the Committee for the supervision of the auction process as constituted in terms of para XVII, shall clarify any doubt or difficulty that may arise in the interpretation of the terms and conditions.

XVII. SUPERVISION OF THE AUCTION/ ALLOTMENT PROCESS:

The process of allotment shall be supervised by a High-Level Committee to be constituted by the Government.

XVIII. VERIFICATION OF DOCUMENTS BEFORE ISSUANCE OF REGULAR LICENSE:

Verification of particulars/documents furnished by the successful bidder shall be carried out by the Committee/Officer authorized by the Excise Commissioner before issuance of regular license. The successful bidder shall be obligated to extend full cooperation in the verification process.

XIX. PUBLICATION OF THE LIST OF SUCCESSFUL BIDDERS:

The list of successful bidders shall be given wide publicity and also be displayed at a conspicuous place in the office of the Excise Commissioner/official website.

XX. ALL LICENSES TO BE SUBJECT TO THE J&K EXCISE ACT, 1958 SVT. AND RULES AND NOTIFICATIONS ISSUED THEREUNDER:

All licenses shall be granted subject to the provisions of the J&K Excise Act and the Rules/ Orders/ Regulations/ Instructions/Policies framed thereunder as applicable to the U.T. of Jammu & Kashmir during the period of license.

XXI. TERM OF LICENSES ISSUED THROUGH THIS PROCESS:

All licenses granted under provisions of the J&K Excise Policy 2025-26 shall determine on 31st March of the year following the year of allotment irrespective of their date of allotment.

XXII. CLOSURE OF VEND ON ACCOUNT OF DISTURBANCE TO PUBLIC PEACE, COURT ORDERS, ETC.

In case the vend is not allowed to operate on account of court orders, objections by local inhabitants, public institutions or any other reason beyond the control of the licensee, he shall be allowed by the Excise Commissioner to arrange an alternate premises in the area as specified in Para (IX) of Bid Document within a period of 30 days subject to payment of all duties/fee on account of MGR (along with interest/penalty, if any) for the time granted within 3 Bank Working

Days of such closure. In case, he fails to do so, the license shall be deemed to have been cancelled from the date of closure of the business, and no compensation, refund or any claim whatsoever including that of the EMD/ MGR of the month/License fee/duties/fee etc., shall lie against the Government on account of such closure. In that case, the department reserves the right to increase the MGR of the operational vendis in the area.

XXIII. The Government reserves the right to add/delete/de-notify/change any of the locations/cancel the auction process in respect of all/any of the location(s) without specifying any reason at any time prior/during or after the auction process.

XXIV. In case any location could not be allotted for any reason, same shall be put to re-auction.

XXV. JURISDICTION OF COURTS:

All disputes in respect of any issues that may arise from the process of allotment shall be subject to the jurisdiction of courts in Jammu & Kashmir only.

No: EC/Exc/e-auction/2025-26/6247
Dated: 15-02-2025


15.2.2025
Excise Commissioner, J&K

ANNEXURE 'A'

S.No.	Area/Municipal Corporation/District	Location/ Ward/ Council/ Committee/Panchayat (Pvt.)	No. of vendts	Minimum Guaranteed Revenue (MGR) per shop per month for the Year 2025-26 (In Lakhs)	MGQ of JK Special Whisky/Country Liquor/Local IMFL Brand per shop P.A for the year 2025-26 (in Bottles of 750 ML.)	Minimum Reserve Bid Price in the year 2025-26 (in Lakhs)
Excise Range Doda-Kishtwar-Ramban						
1	Doda	Assar Pyl., Kandari Nallah, Assar.	1	15	80000	20
2	Doda	BhagwahPyl., Bhagwah.	1	15	75000	20
3	Doda	Jangalwar A Pyl., Phagsoo .	1	20	90000	20
4	Doda	KandhotePyl., Prem Nagar, Thathri.	1	21	100000	37
5	Doda	Misrala Pyl., Bhalra Ghati Morh, Bhaderwah.	1	15	50000	20
6	Doda	Udrana-A Pyl., Bhaderwah.	1	35	155000	50
7	Doda	Derka Pyl., Bhalla.	1	10	45000	20
8	Doda	Hambal- B Pyl., Doda.	1	7	26000	16
9	Doda	GandohPyl., Bhalessa.	1	13	50000	20
10	Doda	Doda MC, Ward-1.	1	20	80000	32
11	Kishtwar	BT 2nd Shalimar Pyl., Kishtwar	1	15	60000	20
12	Kishtwar	Lach Khazana Pyl., Kishtwar.	1	60	270000	85
13	Kishtwar	GulabgarhPyl., Atholi.	1	13	30000	19
14	Kishtwar	BadhatPyl., Darbshalla.	1	12	39000	19
15	Kishtwar	Lower Palmar-C Pyl., Kishtwar	1	13	40000	20
16	Kishtwar	Pyl. Sounder-C Dacchan.	1	8	20000	16
17	Ramban	DhalwasPyl., Nashri, Chanderkote.	1	10	28000	16
18	Ramban	BatoteMC Ward No. 6	1	24	105000	38
19	Ramban	Karol Pyl., Ramban.	1	18	80000	35
20	Ramban	MC Ramban W.No. 1	1	45	150000	75
21	Ramban	MC Ramban W.No. 5 (Bus Stand)	1	45	150000	68
22	Ramban	Panchal Pyl., PogalParistanIkhral.	1	20	87000	38
23	Ramban	RajgarhPyl., Rajgarh	1	8	42000	16
Excise Range Samba						
1	Samba	MC Ward No. 11, Samba	1	36	140000	60
2	Samba	MC Ward No. 12A, Samba	2	40	160000	70
3	Samba	MC Ward No. 12B, Samba		40	160000	70

4	Samba	Birpur, Bari Brahmna	1	20	80000	45
5	Samba	Nud, Samba	1	15	50000	38
6	Samba	Supwal, Samba	1	15	45000	38
7	Samba	Raya Morh	1	25	50000	45
8	Samba	Sumb	1	8	30000	19
9	Samba	Pyt. Meen Charkan, Bari Brahmna	1	18	30000	22
10	Samba	Pyt. Chak Nazar Nandpur	1	27	100000	53
11	Samba	Ghagwal	1	26	80000	53
12	Samba	Rajpura	1	38	160000	68
13	Ramgarh	MC Ward No. 3, Ramgarh	1	40	150000	60
14	Vijaypur	MC Ward No. 5, Vijaypur	1	45	150000	70
15	Vijaypur	MC Ward No. 11, Vijaypur	1	40	150000	70
16	Bari Brahmna	MC Ward No. 3A, Bari Brahmna	3	40	150000	60
17	Bari Brahmna	MC Ward No. 3H, Bari Brahmna		40	150000	60
18	Bari Brahmna	MC Ward No. 3C, Bari Brahmna		40	150000	60
19	Bari Brahmna	MC Ward No. 12, Bari Brahmna	1	40	150000	75
Excise Range Kathua						
1	Kathua	Basholi MC Ward-7	1	31	230000	60
2	Kathua	GurhaKalyal West Pyt.	1	24	125000	38
3	Kathua	Haria Chak	1	16	84000	37
4	Kathua	Kathua MC Ward No. 5	1	29	165000	55
5	Kathua	Ihein Pyt.	1	6	26000	16
6	Kathua	Bari Pyt.	1	36	240000	60
7	Kathua	Bann Panchayat/Chadwal Panchayat	1	21	125000	31
8	Kathua	Bhoond	1	12	78000	23
9	Kathua	Billawar MC Ward No. 11.	1	33	200000	60
10	Kathua	Chakdrab Khan.	1	14	87000	22
11	Kathua	DherPyt..	1	33	200000	53
12	Kathua	Draman Pyt.	1	6	37000	16
13	Kathua	Galak Pyt..	1	17	100000	38
14	Kathua	Ghatl (Mearth)	1	14	80000	20
15	Kathua	Hiranagar MC Ward No. 1.	1	40	210000	68
16	Kathua	Jurai	1	13	70000	23
17	Kathua	Kathua MC Ward No. 1.	1	35	230000	53
18	Kathua	Kathua MC Ward No. 2.	1	28	200000	55
19	Kathua	Kathua MC Ward No. 21.	1	50	360000	65
20	Kathua	ISHI Kathua	1	28	270000	55
21	Kathua	Lakhanpur MC Ward No. 7.	1	30	190000	50
22	Kathua	Mahanpur-A Pyt.	1	25	155000	40

23	Kathua	Mandli Pyl.	1	19	125000	38
24	Kathua	Marheen Village	1	27	160000	53
25	Kathua	Mirpur Ram Pyl.	1	27	180000	47
26	Kathua	Nangala Panchayat/Machedi Pyl	1	5	36000	17
27	Kathua	(Pathwal Pyl/Dinga Amb Pyl/Sallan Pyl) - A.	2	15	100000	35
28	Kathua	(Pathwal Pyl/Dinga Amb Pyl/Sallan Pyl) - B		15	100000	35
29	Kathua	Plassi Pyl - Pochtal Pyl	1	10	66000	17
30	Kathua	Salow Pyl.	1	19	125000	35
31	Kathua	Terhara Pyl.	1	30	155000	53
Excise Range Udhampur - Revt						
1	Udhampur	Basantgarh	1	6	28000	16
2	Udhampur	Ghordi Jagir Pyl, Ramnagar	1	13	80000	36
3	Udhampur	Moungri	1	6	35000	17
4	Udhampur	Patnitop Pyl, Karlah Chenani	1	12	30000	20
5	Udhampur	Bollian Pyl, Udhampur	1	20	70000	35
6	Udhampur	Jaganoo Pyl, Udhampur	1	8	40000	22
7	Udhampur	Kuinthal Pyl, Lower Meer, Panchari	1	10	70000	22
8	Udhampur	Khoo, Majalla	1	20	100000	35
9	Udhampur	Kud, Chenani	1	18	45000	15
10	Udhampur	Majalla Pyl.	1	6	30000	22
11	Udhampur	Manthal Pyl, Mand West, Udhampur	1	40	120000	65
12	Udhampur	Chenani MC Ward No. 1 Pyl, Sountha, Tehsil Udhampur	1	34	190000	55
13	Udhampur	Pyl, Sunari, Udhampur	1	25	100000	35
14	Udhampur	MC Ramnagar	1	22	100000	35
15	Udhampur	Tikri, Udhampur	1	65	350000	90
16	Udhampur	Upper Rehmbal Chopra Shop Pyl, Udhampur	1	26	100000	45
17	Udhampur	MC Ward No. 3 Udhampur	1	35	125000	50
18	Udhampur	MC Ward No. 4 A (Bus Stand) Udhampur	1	26	90000	35
19	Udhampur	MC Ward No. 4 B, (Bus Stand) Udhampur	2	40	160000	53
20	Udhampur	MC Ward No. 4 C, (Bus Stand) Udhampur	2	40	160000	53
21	Udhampur	MC Ward No. 4C, (other than Bus Stand) Udhampur	1	30	120000	53
22	Udhampur	MC Ward No. 10 A Udhampur	1	22	80000	46
23	Udhampur	MC Ward No. 10 B Udhampur	2	22	80000	46
24	Udhampur	MC Ward No. B Udhampur	1	20	80000	46
25	Udhampur	MC Ward No. 18	1	50	180000	65




		Udhampur				
26	Udhampur	MC Ward No.20 Udhampur	1	32	140000	53
27	Udhampur	MC Ward No.21A Udhampur	2	25	120000	53
28	Udhampur	MC Ward No 21B Udhampur		25	120000	53
29	Reasi	Pyl.Mahore, Reasi	1	7	15000	20
30	Reasi	Pyl. Pouni	1	16	75000	38
31	Reasi	Bhaga Pyl, Reasi	1	20	55000	45
32	Reasi	Bharakh Pyl., Pouni	1	14	70000	38
33	Reasi	Chassana	1	8	15000	16
34	Reasi	Kanthan-Arnas Pyl. Tehsil Arnas	1	12	40000	34
35	Reasi	Mari A Pyl., Reasi	1	6	25000	16
36	Reasi	MC Ward No.3 A, Reasi	2	26	100000	36
37	Reasi	MC Ward No.3 B, Reasi		26	100000	36
38	Reasi	MC Ward No.4 A Reasi	2	26	100000	37
39	Reasi	MC Ward No 4 B Reasi		26	100000	37
Excise Range Rajouri-Poonch						
1	Rajouri	Rajouri MC Ward No. 05	1	38	125000	50
2	Rajouri	Rajouri MC Ward No. 09	1	32	120000	50
3	Rajouri	Sunderbani MC Ward No. 4	1	32	120000	50
4	Rajouri	Pyl. Palma	1	8	22000	16
5	Rajouri	Pyl. Bathuni Rajouri	1	22	95000	32
6	Rajouri	Pyl. Upper Dhangri	1	20	85000	32
7	Rajouri	Panchayat Taryath, District Rajouri	1	18	80000	32
8	Rajouri	Main Market Budhal	1	7	15000	16
9	Rajouri	Siot, Rajouri	1	18	90000	32
10	Rajouri	Bajabain Pyl.	1	15	45000	18
11	Rajouri	Beripatan/Scri	1	5	23000	16
12	Rajouri	Chak Jaralan/Bagnoti	1	10	32000	16
13	Rajouri	Chowki Handan Nowshera	1	8	31000	16
14	Rajouri	Kalakote MC Ward No. 2	1	15	65000	32
15	Rajouri	Khawas/ Block Mougla, Taryath	1	5	11000	16
16	Rajouri	Tehsil Kotranka	1	12	45000	16
17	Rajouri	Pyl. Jaiter Maghai	1	12	60000	16
18	Rajouri	Nowshera MC Ward No 2	1	32	120000	50
19	Poonch	Poonch MC Ward No. 01	1	18	60000	32
20	Poonch	Poonch MC Ward No. 10	1	15	40000	18
21	Poonch	Poonch MC Ward No. 11A	3	22	80000	35
22	Poonch	Poonch MC Ward No. 11B		22	80000	35

23	Poonch	Poonch MC Ward No. 11C		22	80000	35
24	Poonch	Surankote/Draba	1	15	36000	16
25	Poonch	Tehsil Mendhar	1	30	90000	40
26	Poonch	Jhullas/Dhara	1	5	15000	16
City Excise Range North						
1	Jammu Municipal Corporation	JMC Ward No. 1-A	2	12	45000	19
2		JMC Ward No. 1-B		12	45000	19
3		JMC Ward No. 3	1	9	30000	21
4		JMC Ward No. 4A	2	9	30000	18
5		JMC Ward No. 4B		9	30000	18
6		JMC Ward No. 5A		7	22000	16
7		JMC Ward No. 5B	3	7	22000	16
8		JMC Ward No. 5C		7	22000	16
9		JMC Ward No. 7 A	2	8	32000	20
10		JMC Ward No. 7 B		8	32000	20
11		JMC Ward No. 8A	2	9	42000	21
12		JMC Ward No. 8B		9	42000	21
13		JMC Ward No. 9A	2	15	40000	34
14		JMC Ward No. 9B		15	40000	34
15		JMC Ward No. 10A		9	25000	16
16		JMC Ward No. 10B	4	9	25000	16
17		JMC Ward No. 10C		9	25000	16
18		JMC Ward No. 10D		9	25000	16
19		JMC Ward No. 11	1	4	12000	16
20		JMC Ward No. - 12	1	11	32000	35
21		JMC Ward No. 13	1	10	40000	18
22		JMC Ward No. 15A		11	35000	16
23		JMC Ward No. 15B	5	11	35000	16
24		JMC Ward No. 15 C		11	35000	16
25		JMC Ward No. 15D		11	35000	16
26		JMC Ward No. 15E		11	35000	16
27		JMC Ward No. 16	1	10	40000	23
28		JMC Ward No. 17A		11	50000	18
29		JMC Ward No. 17B	3	11	50000	18
30		JMC Ward No. 17 C		11	50000	18
31		JMC Ward No. 18A	2	14	40000	30
32		JMC Ward No. 18B		14	40000	30
33		JMC Ward No. 19A		22	50000	35
34		JMC Ward No. 19 B		22	50000	35
35		JMC Ward No. 19 C		22	50000	35
36		JMC Ward No. 19 D	9	22	50000	35
37		JMC Ward No. 19 E		22	50000	35
38		JMC Ward No. 19 F		22	50000	35
39		JMC Ward No. 19 G		22	50000	35
40		JMC Ward No. 19H		22	50000	35
41		JMC Ward No. 19I		22	50000	35
42		JMC Ward No. 24A	2	10	35000	31
43		JMC Ward No. 24B		10	35000	31
44		JMC Ward No. 26	1	16	60000	32
45		JMC Ward No. 27	1	20	45000	38
46		JMC Ward No. 28	1	20	60000	38
47		JMC Ward No. 29	1	26	85000	38

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48		JMC Ward No. 30	1	20	75000	38
49		JMC Ward No. 32A	2	28	90000	37
50		JMC Ward No. 32B		28	90000	37
51		JMC Ward No. 34	1	10	50000	31
52		JMC Ward No. 36	1	16	60000	34
53		JMC Ward No. 37	1	28	97000	38
54		JMC Ward No. 38	1	19	80000	38
55		JMC Ward No. 39	1	33	95000	53
56		JMC Ward No. 41A	2	12	85000	53
57		JMC Ward No. 41B		12	85000	53
58		JMC Ward No. 61	1	27	85000	53
59		JMC Ward No. 63A	2	37	140000	60
60		JMC Ward No. 63B		37	140000	60
61		JMC Ward No. 61	1	17	60000	40
62		JMC Ward No. 66A	2	35	110000	55
63		JMC Ward No. 66B		35	110000	55
64		JMC Ward No. 75	1	27	75000	38
65	Jammu	Jourian Ward No.6	1	46	250000	65
66	Akhnoor MC	Akhnoor MC Ward No. 9	1	30	100000	50
67	Akhnoor MC	Akhnoor MC Ward No. 10 A	3	30	120000	55
68	Akhnoor MC	Akhnoor MC Ward No 10 B		30	120000	55
69	Akhnoor MC	Akhnoor MC Ward No. 10 C		30	120000	55
70	Jammu	Village Gura Jagir, Tehsil Akhnoor.	1	23	120000	50
71	Jammu	Village Pallanwala, Khour	1	24	130000	50
72	Jammu	Village Pargwal	1	21	110000	40
73	Jammu	Pvt. Garota/ Pvt. Ranjan Bhalwal	1	35	120000	50
74	Jammu	Village Domana, Jammu North	1	42	220000	60
75	Jammu	Village Nagrota A, Nagrota	2	37	130000	65
76	Jammu	Village Nagrota B, Nagrota		37	130000	65
77	Jammu	Village Baggain Dansal	1	16	55000	37
78	Jammu	Chou Manabasa	1	26	115000	40
79	Jammu	Khaur	1	29	130000	50
80	Jammu	Pvt. Bomal, Tehsil Jourian	1	13	40000	25
81	Jammu	Tehsil Chowki/Chohra	1	16	40000	31
82	Jammu	Gajansoo, Marh	1	24	95000	38
83	Jammu	Bharda Kulan, Akhnoor	1	12	40000	25
84	Jammu	Sungai, Akhnoor	1	19	58000	38
City Excise Range South						
1	Jammu Municipal Corporation	JMC Ward-19 (South of Tawi) A	2	25	70000	35
2		JMC Ward-19 (South of Tawi) B		25	70000	35
3		JMC Ward-20 A	4	15	24000	25

Handwritten marks and signatures on the left margin, including a large '2' and a signature.

4		JMC Ward- 20-B		15	24000	25
5		JMC Ward- 20-C		15	21000	25
6		JMC Ward- 20-D		15	21000	25
7		JMC Ward- 21-A		13	25000	20
8		JMC Ward- 21-B	3	13	25000	20
9		JMC Ward- 21-C		13	25000	20
10		JMC Ward- 23-A		18	83000	35
11		JMC Ward- 23-B	3	18	83000	35
12		JMC Ward- 23-C		18	83000	35
13		JMC Ward- 44-A		12	40000	20
14		JMC Ward- 44-B	2	12	40000	20
15		JMC Ward- 46	1	23	85000	35
16		JMC Ward- 48	1	18	70000	35
17		JMC Ward- 49-A		29	80000	60
18		JMC Ward- 49-B		29	80000	60
19		JMC Ward- 49-C		29	80000	60
20		JMC Ward- 49-D	6	29	80000	60
21		JMC Ward- 49-E		29	80000	60
22		JMC Ward- 49-F		29	80000	60
23		JMC Ward- 51	1	35	120000	55
24		JMC Ward- 52	1	35	120000	55
25		JMC Ward- 53	1	24	70000	35
26		JMC Ward- 54-A		24	60000	40
27		JMC Ward- 54-B	4	24	60000	40
28		JMC Ward- 54-C		24	60000	40
29		JMC Ward- 54-D		24	60000	40
30		JMC Ward- 55	1	45	150000	70
31		JMC Ward- 56	1	40	150000	65
32		JMC Ward- 58	1	26	90000	45
33		JMC Ward- 68	1	29	130000	53
34		JMC Ward- 69	1	38	140000	75
35		JMC Ward- 73	1	20	90000	35
36		Sidhra	1	25	65000	45
37		Upper Gudigarh/ Rani Dagh	1	15	48000	30
38		Preet Nagar	1	20	70000	40
39	Bishnah	Bishnah MC Ward-A		15	70000	45
40	Bishnah	Bishnah MC Ward-B	4	15	70000	45
41	Bishnah	Bishnah MC Ward-C		15	70000	45
42	Bishnah	Bishnah MC Ward- D		15	70000	45
43	R S Pura	RS Pura MC Ward- 9	1	20	100000	45
44	R S Pura	RS Pura MC Ward- 10 A	2	35	145000	55
45	R S Pura	RS Pura MC Ward- 10 B		35	145000	55
46	Arnia	MC Ward No. 1 Arnia	1	21	90000	35
47	Cantonment Board	Cantonment Board, Belli Charana	1	18	100000	35
48	Cantonment Board	Cantonment Board, Satwari	1	20	80000	35
49	Jammu	Village Kirpind, RS Pura	1	12	60000	22
50	Jammu	Village Budyal Brahmanh, RS Pura	1	12	65000	22
51	Jammu	Village Kullran, RS Pura	1	17	80000	35
52	Jammu	Village Simbal, RS Pura	1	22	120000	35

53	Jammu	Village Sakerh, RS Pura	1	18	70000	35
54	Jammu	Village Diaspur Dangle, RS Pura	1	13	50000	20
55	Jammu	Village Miran Sahib, RS Pura	1	25	95000	40
56	Jammu	Village Kotli Mian Lach, RS Pura	1	18	85000	35
57	Jammu	Village Allaah	1	8	40000	20
58	Jammu	Village Manwal	1	26	120000	53
59	Jammu	Village BaspurParlah	1	9	52000	16
60	Jammu	Village Chakro	1	13	60000	19
61	Jammu	Village Dablehar	1	18	90000	35
62	Jammu	Village Phallan Mandaf	1	22	112000	45
63	Jammu	Village Chuttha	1	28	152000	45
64	Jammu	Bajala Area	1	17	60000	35
65	Jammu	Sai Pyl.	1	7	35000	16
66	Jammu	Rathna Pyl, RS Pura	1	10	45000	20
67	Jammu	Majual Ham Pyl., Bishnah	1	10	40000	20
68	Jammu	Suchetgarh Road, Suchetgarh	1	9	45000	20
69	Jammu	Datta!	1	9	20000	20
Kashmir Division						
1	Srinagar	SMC-A	7	35	55000	65
2		SMC-B		35	55000	65
3		SMC-C		35	55000	65
4		SMC-D		35	55000	65
5		SMC-E		35	55000	65
6		SMC-F		35	55000	65
7		SMC-G		35	55000	65
8	Ganderbal	Sonamarg	1	15	22000	35
9	Anantnag	Pahalgam	1	30	50000	40
10	Anantnag	Qazigund	1	45	100000	65
11	Baramulla	Gulmarg	1	16	10000	35
12	Baramulla	Baramulla	1	30	50000	46
13	Baramulla	Uri	1	8	10000	16
14	Kupwara	Kupwara	1	15	30000	35

