

**GOVERNMENT OF JAMMU & KASHMIR**  
**OFFICE OF THE EXCISE COMMISSIONER, J&K**  
EXCISE AND TAXATION COMPLEX, RAIL HEAD, JAMMU  
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**Subject: Export, Import, Transportation, Processing, Maturation and Sale of Special spirits.**

**Ref: Para 1.7 and Para 6 of the J&K Excise Policy 2023-24 (S.O No. 172 dated 28.03.2023).**

**Order No: 82 - EC of 2023**

**Date: 08 .05.2023**

In the interest of government revenue and in terms of provisions under para 1.7 and para 6 of the J&K Excise Policy 2023-24 (S.O No. 172 dated 28.03.2023) and as per recommendations of the designated Committee, the procedure for grant of permission to existing liquor manufacturing units (Annexure forming part of this order) in Jammu & Kashmir (existing Distilleries, Bottling plants and Wineries) for export, import, transportation, processing, maturation and sale of special spirits is hereby issued/notified.

  
08.05.23

**Pankaj Kumar Sharma) JKAS**  
Excise Commissioner, J&K Govt.

Encl: A/A

No: EC/Exc/Misc/F-130/ 1366-85

Date: 08 -05-2023

**Copy for information to the:**

1. Deputy Excise Commissioner (Executive), Jammu/Kashmir.
2. Deputy Excise Commissioner (Distilleries), Jammu.
3. Deputy Excise Commissioner (Accounts), Jammu.
4. Private Secretary to the Administrative Secretary, Finance Department, Civil Secretariat, J&K Jammu for kind information to Administrative Secretary.
5. Excise and Taxation Officer, City Excise Range, (North/South), Jammu, Excise Range Udhampur-Reasi, Doda-Kishtwar-Ramban, Kathua, Samba, Rajouri-Poonch, Srinagar-Budgam-Ganderbal, Distilleries, Eradication Wing Jammu, Accounts Kashmir, Anantnag-Pulwama-Kulgam-Shopian, Baramulla-Kupwara-Bandipora, Distilleries.
6. Sr. Programmer I/c website Jkexcise.nic.in
7. Order file/concerned file.

## ANNEXURE

### **Procedure for Issuance of Permission for Export, Import, Transportation, Processing, Maturation and sale of Special Spirits.**

Clause 6 of the Excise policy 2023-2024 issued vide S.O. 172 dated 28-03-2023, provides that the Excise Department shall grant permission in favour of existing manufacturing units viz., Distilleries, Bottling Plants and Wineries for export, import transportation, processing, maturation and sale of Bulk Spirits, Mixtures, Concentrates etc.

#### **Definition:**

Special Spirits shall include Vatted Malt Spirit (VMS), Matured Malt Spirit (MMS), Cane Juice Spirit (CJS), Grape Spirit, High Bouquet Spirit (HBS) and other special spirits used for liquor manufacturing, excluding Neutral Spirits, Rectified Spirits and other non-potable alcohols.

#### **Procedure for grant of Permission:**

1. D-2/JKEL-6/W-1 Licensee shall apply to the Excise Commissioner for permission for additional activity of export, import, transportation, processing, maturation and sale of Special Spirits. The application shall be accompanied by a detailed project report including description of the area demarcated for the proposed activity, details of vessels, apparatus and physical and financial forecasts.
2. Excise Commissioner shall seek the feasibility/potential report from the Deputy Excise Commissioner Distilleries.
3. Deputy Excise Commissioner, Distilleries, after examining the case shall submit a detailed viability report to the Excise Commissioner.
4. If viable, the Excise Commissioner shall ask the Deputy Excise Commissioner, Distilleries to process the case.
5. Deputy Excise Commissioner, Distilleries shall ask the licensee to submit following documents for further processing of the case: -
  - i. Proposed Blue prints (5 Nos.).
  - ii. Permission for additional line of activity from J&K Industries and Commerce Department.
  - iii. Complete list of plant & machinery to be used for the proposed activity.
  - iv. Certificate of verification of Vats, Vessels and measuring instruments from J&K Department of Legal Metrology.
  - v. Processing fee of Rs.5000/- under Rule 39(a) of J&K Liquor License and Sale Rules 1984, if addition/alteration of the existing licensed premises is required.
6. The Deputy Excise Commissioner, Distilleries shall recommend the case to the Excise Commissioner along with all the documents.
7. After scrutinizing the case, the Excise Commissioner may issue order for grant of permission for Export, Import, Transportation, Processing, Maturation and Sale of Special Spirits which shall be subject to payment of Rs 1.00 lakh as annual fee by the licensee.
8. Premises/ setup should be compliant to fire safety and pollution control norms.
9. Any other document desired by the Excise Commissioner.