

**Government of Jammu and Kashmir,
Finance Department
Civil Secretariat, J&K**

NOTIFICATION

Jammu, the 28th of March, 2023

S.O. 172- The Excise Policy 2023-24 enunciated as hereunder will come into force on 01-04-2023 and will continue to remain in force till 31st March, 2024. However, the Government may revise the same at any point of time during the course of the year.

1. Policy Objectives-

- 1.1 To bring about greater social consciousness and awareness about the harmful effects of consumption of liquor and alcoholic beverages and drug abuse;
- 1.2 To encourage transition from high to low alcoholic content beverages;
- 1.3 To rationalize the number of taxes/duties and other levies to optimize revenues for common good;
- 1.4 To check bootlegging/smuggling of liquor and narcotic drugs in the Union Territory of Jammu and Kashmir from neighboring States/Union Territories;
- 1.5 To provide choice of liquor brands and places for consumption to its consumers and a level playing field to all the stake holders;
- 1.6 To rationalize the production and sale of JK Special Whisky and JK Country Liquor to curb illicit distillation; and
- 1.7 Tapping of full potential of existing liquor industry to promote ancillary industries and raising new avenues of employment.

2. Types of Licenses and issuance thereof-

2.1 Following Licenses shall be issued strictly in accordance with the provisions of J&K Excise Act, 1958 and the rules framed thereunder:

Type	Form	Nature
Type A	JKEL-1	Wholesale vend of foreign liquor, imported Liquor and Wine for sale to the Retail only
	JKEL-1A	Wholesale vend of Foreign liquor to the manufacturer outside the State for sale to JKEL-1
	JKEL-1B	Trade (Wholesale BIO/Imported foreign liquor)
	JKEL-1W	Trade (Wholesale wine-Indian / BIO).
Type B	JKEL-3	Retail vend of foreign liquor in hotel

