



**GOVERNMENT OF JAMMU AND KASHMIR,
CIVIL SECRETARIAT, FINANCE DEPARTMENT**

Notification

Srinagar, the 19th May, 2014

SRO/36 - In exercise of the powers conferred by sections 16 , 16-A and 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 direct 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 with effect from **20th May,2014** be levied and paid at the rates shown against each in the sub-joined table:

TABLE

1. EXCISE DUTY :

A. CIVILIAN USE:

Kind	Brand	Rate of Duty
IMFL (Per LPL)	Super Deluxe	₹ 220.00
IMFL (Per LPL)	Deluxe	₹ 200.00
IMFL (Per LPL)	Premium	₹ 165.00
IMFL (Per LPL)	Medium	₹ 145.00
IMFL (Per LPL)	Economy/ Cheap	₹ 130.00
IMFL (Per LPL)	JK Desi Whisky	₹ 160.00
Beer (650 ML Bottle)	All Brands	₹ 8.00
RTD Beverages (per BL)	All Brands	₹ 15.00

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

Kind	Brand	Rate
IMFL (Per LPL)	Super Deluxe	₹ 150.00
IMFL (Per LPL)	Deluxe	₹ 140.00
IMFL (Per LPL)	Premium	₹ 100.00
IMFL (Per LPL)	Others	₹ 90.00
IMFL (Per LPL)	Deluxe Rum	₹ 140.00
IMFL (Per LPL)	Premium Rum- Imported	₹ 100.00
IMFL (Per LPL)	Premium Rum- Local	₹ 60.00
IMFL (Per LPL)	Other Rum	₹ 50.00
Beer (650 ML Bottle)	All Brands	₹ 7.00
RTD Beverages (per BL)	All Brands	₹ 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.

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

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	Rate
Molasses	₹ 15.00 Per Quintal.



2. IMPORT DUTY :

A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹25.00 per LPL
2.	Beer	All Brands	₹12.00 Per Bottle of 650 ML.
3.	RTD Beverages Per BL.	All Brands	₹20.00 per BL.

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

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

C.

1.	Import Duty on Import of Spirit/Alcohol for use in manufacture of liquor for Civil market within the State	₹1.50 per Bulk Litre
2.	Import Duty on Import of Spirit/Alcohol for use other than manufacture of Liquor.	₹ 0.50 per Bulk Litre

D. IMPORT DUTY ON IMPORT OF MOLASSES EXCEPT BY UNITS ENGAGED IN THE MANUFACTURE OF POULTARY AND ANIMAL FEED TO BE USED BY THEM FOR MANUFACTURE OF SUCH FEED:

S. No.	Kind	Rate
1	Import upto 2000 Quintals.	₹1.00 per quintal
2	Import beyond 2001 Quintals	₹2.00 per quintal



3. EXPORT DUTY:

A. CIVILIAN AND DEFENCE USE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹0.30 per LPL
2.	Beer	All Brands	₹0.08 per Bottle of 650 ML

4. DUTY ON BOTTLING OF IMFL UNDER ARRANGEMENT OF FRANCHISE :

A. CIVILIAN USE:

Kind	Brand	Rate
IMFL	All Brands	₹15.00 Per LPL.
Beer	All Brands	₹5.00 per Bottle of 650 ML.

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

Kind	Brand	Rate
IMFL	All Brands	₹15.00 Per LPL.
Beer	All Brands	₹5.00 per Bottle of 650 ML.



5. ASSESSMENT FEE-CUM-ADDITIONAL LICENSE FEE :

A. ASSESSMENT-CUM-ADDITIONAL LICENSE FEE ON SALE OF IMFL/BEER BY LICENSEES HAVING LICENSE IN JKEL-2 FOR CIVILIAN USE:

Kind	Brand	Rate
IMFL including Foreign Liquors (Bottled in origin) 700ML/750ML/1000ML	All Brands	Sale upto 20,000=₹ 18 per bottle of 750ML
		Sale above 20001=₹ 25 per bottle of 750ML
Beer all types including Imported Beer, Cider, Sherry and Wine	All Types.	Sale upto 10,000=₹ 5 per bottle of 650ML
		Sale above 10001=₹ 7 per bottle of 650ML
RTD Beverages	All Brands	₹4.00 per BL.
JK Desi Whisky		₹8.00 Per Bottle of 750 ML

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

Kind	Brand	Rate
IMFL including Foreign Liquors (Bottled in origin) 700ML/750ML/1000ML	All Brands	Sale upto 3,000=₹15 per bottle of 750ML
		Sale above 3001=₹ 25 per bottle of 750ML
Beer all types including Imported Beer, Cider, Sherry and Wine	All Types.	Sale upto 3,000=₹ 6 per bottle of 750ML
		Sale upto 3,000=₹ 8 per bottle of 750ML
RTD Beverages	All Brands	₹ 7.00 per BL.
JK Desi Whisky		₹8.00 Per Bottle of 750 ML

Assessment-cum-Additional License fee shall be payable on monthly basis in accordance with the prescribed procedure.



6. ADDITIONAL LICENCE FEE ON WHOLESALE TRADES :

(i) **TRADE WHOLESALE JKEL-1,JKEL-1A:-
IMFL (EXCEPT JK DESI WHISKY):**

Slab	Rate
Sale upto 1,00,000 Bottles of IMFL	₹1.00 per Bottle of 750 ML
Sale beyond 1,00,000 Bottles of IMFL.	₹1.50 per Bottle of 750 ML.

(ii) **TRADE WHOLESALE JKEL-1B AND JKEL-1W:-
IMFL (EXCEPT JK DESI WHISKY):**

Slab	Rate
Sale of IMFL (700ML/750 ML /1000ML)	₹2 per Bottle of 750 ML

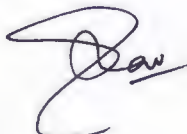
(ii) **DISTILLERY D-2 AND BOTTLING PLANT (JKEL-6):-
IMFL- INCLUDING JK DESI WHISKY**

Debonding fee upto 10,00,000 LPLs	₹0.75 per LPL
Debonding Fee beyond 10,00,000 LPLs	₹1.00 per LPL.

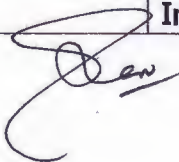
The Additional License Fee shall be payable on monthly basis in accordance with the prescribed procedure.

7. LICENCE FEE

Form of Licence	Type of Licence	Annual Licence Fee
JKEL-1	Trade (Whole Sale)	₹2.25 Lacs P.A.
JKEL-1A	Trade (Whole Sale)	₹2.25 Lacs P.A.
JKEL-1B	Trade (Wholesale BIO / Imported Foreign Liquor)	₹0.50 Lacs P.A.
JKEL-1W	Trade (Wholesale Wine-Indian /BIO)	₹0.50 Lacs P.A.
W 2	CSD Bond	₹2.00 Lacs P.A.
JKEL-2	Retail (Off)	₹2.50 Lacs P.A.
JKEL-3	Bar with Hotel	₹1.75 Lacs P.A.



		₹ 0.20 Lacs P.A. for Additional service point
JKEL-3A	Bar with Hotel and Banquet	₹2.75 Lacs P.A. <ul style="list-style-type: none"> • ₹ 0.20 Lacs P.A. for additional service point • ₹ 0.50 Lacs P.A. for Additional banquet
JKEL-4	Bar with Restaurant, Cinema, Theatre or Dak Bungalow.	₹1.75 Lac P.A. <ul style="list-style-type: none"> • ₹ 0.20 Lacs P.A. for additional restaurant
JKEL-4A	Bar with Hotel and Bar with Restaurant at Leh.	₹1.25 Lacs P.A.
JKEL-4B	Seasonal Bar in Leh and Kargil.	₹0.50 Lacs P.A.
JKEL-4C	Bar with Banquet Hall.	₹1.75 Lacs P.A. ₹ 0.50 Lacs P.A. for additional banquet
JKEL-4D	Permission to serve liquor on Social Occasions at private places.	₹0.03 Lacs Per occasion.
JKEL-4E	Permission to serve liquor in Banquet Halls/Party Hall /Restaurants on social occasions.	₹0.05 Lacs per occasion
JKEL-5	Liquor Vend in Military or PMF Canteen	₹0.05 Lacs P.A.
JKEL-5A	Master Canteen for (PMF/Police)	₹1.00 Lac P.A
JKEL-6	Bottling Plant.	₹3.00 Lacs P.A.
JKEL-7	Club	₹1.75 Lacs P.A.
JKEL-7A	Retail Vend of Beer in a Bar	₹0.25 Lacs P.A.
JKEL-7B	Officer's Mess	₹0.10 Lacs P.A
JKEL-12	Denatured Spirit/Special Denatured Spirit / Methylated Spirit/Rectified Spirit / Plain Spirit (Whole Sale or Retail).	₹0.05 Lacs P.A.
JKEL-13	Possession and use of Absolute Alcohol / Denatured Spirit /Special Denatured Spirit/Rectified Spirit/Plain Spirit for Industrial use.	₹0.10 Lacs P.A.



JKEL-14	Possession and use of absolute alcohol/ Denatured Spirit /Rectified Spirit/Piain Spirit/Methylated Spirit by Government Institutions, Educational, Scientific and Research Organizations.	₹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.	₹0.25 Lacs P.A.
D-2	Distillery.	₹3.00 Lacs P.A.
B-1	Brewery	₹3.00 Lacs P.A.

8. SUB VEND FEE

Sub Vend fee shall be charged on quarterly basis @ ₹ 1,00,000/- per quarter to be deposited at the beginning of each quarter by the JKEL-2 Licensees operating Sub Vends.

9. LABEL APPROVAL/RENEWAL FEE

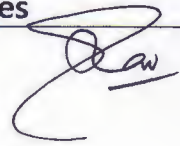
A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL including JK Desi Whisky, Beer and RTD.	All Types except Super Deluxe Whisky	₹0.25 Lac per Label per annum. However, label fee of ₹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 except Super Deluxe Whisky	₹0.15 Lac per label per annum.

3.	IMFL	Super Deluxe	₹0.05 Lac per Label per annum. However, label fee of ₹0.03 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.
4.	Cider, Sherry, Champagne and Wines	All Types.	₹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.	All Types except Super Deluxe Whisky	₹0.25 Lac per Label per annum. However, label fee of ₹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 except Super Deluxe Whisky	₹0.15 Lac per label per annum.
3.	IMFL	Super Deluxe	₹0.05 Lac per Label per annum. However, label fee of ₹0.03 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.
4.	Cider, Sherry, Champagne and Wines	All Types.	₹0.10 Lac per label per annum.



10. APPROVAL /RENEWAL FEE FOR ENGAGEMENT OF SALESMAN/BARMAN/MANAGER :

Kind of Fee	Fee
Fee for approval of engagement of Salesman/Barman	₹2,000/- per annum
Fee for renewal of engagement of Salesman/Barman/Manager	₹1,000/- per annum.
Fee for approval of engagement of Manager for JKEL-1 /JKEL-1A /JKEL1-B/ JKEL-1W /JKEL-6/ JKEL-5A / D-2/B-1	₹ 5,000 per annum

11. FEE FOR ISSUANCE OF LETTER OF INTENT(LOI):

Item	Rate
Fee for issuance of Letter of Intent for setting up Distillery/Brewery/Bottling Plant	₹ 1.00 Lac

12. GRANT OF LICENSES :

A. MANUFACTURE/BOTTLING:

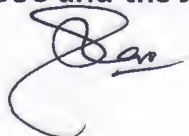
The existing Policy of issuance of Licenses for Distilleries, Breweries and Bottling Plants in the State as laid down vide Government Order No.99-F of 2003 dated 07.04.2003 read with Government Order No.156-F of 2003 dated 22-7-2003 shall continue.

B. WHOLESALE TRADE:

The present Policy of issuing Licenses in Form JKEL-1, JKEL-1A, JKEL-1B, JKEL-1W on need basis shall continue.

C. RETAIL:

- i) No JKEL-2 Licenses will be issued till the final disposal of the case pending in the High Court of J&K titled Sandya Devi V/S State and ORS and other allied matter. However, Sub Vends shall be permitted in accordance with the provisions of the J&K Excise Act, Svt. 1958 and the J&K Liquor Licence and Sale Rules, 1984.



- ii) The present Policy for the grant of Licenses for retail sale of IMFL viz; Bar with Hotel (JKEL-3), Bar with Banquet(JKEL-3A), Bar with Restaurant or Cinema Theatre or Dak Bungalow (JKEL-4), (JKEL-4A), (JKEL-4B), (JKEL-4C) and Club (JKEL-7) etc. shall continue.

13. FIXATION OF MAXIMUM REATIL PRICE:

The Maximum Retail Price(MRP) of all types of Liquor including JK Desi Whisky and Beer shall be fixed by the Excise Commissioner for the year 2014-15 .

14. ALL LIQUORS TO BE ENA BASED:

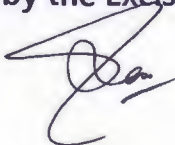
IMFL manufactured locally or imported from outside the State (other than Foreign Liquor bottled in origin/bottled in India or Malt whisky) shall be ENA based only and use of rectified spirit as a base in manufacture/sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.

15. RESTRICTION ON IMPORT OF ECONOMY/CHEAP BRAND:

There shall be a ban on import of Economy/Cheap brands into the State.

16. AFFIXATION OF SECURITY HOLOGRAM ON JK DESI WHISKY & IMFL:

In order to safeguard against spurious, adulterated liquor as well as smuggled liquor, the manufacturers of JK Desi Whisky and IMFL as well as Importers(JKEL-1A,JKEL-1B and JKEL-1W) of IMFL/Wine etc. shall continue to affix security Hologram approved by the Excise Department in the manner prescribed.



17. PENALTIES IN VIOLATION OF HOLOGRAM PROCEDURE:

The penalties for violation if any, made by the Licensee in use of Hologram will be the same as applicable in the J&K Excise Act ,Smvt., 1958 and the rules framed thereunder.

18. COST OF EXEMPTION FORMS:

Kind of form	Rate
Import	₹ 10.00 per form
Export	₹ 10.00 per form

By order of Government of Jammu and Kashmir.

Sd/-

(B.B.Vyas),IAS

Principal Secretary to Government
Finance Department

No:- ET/Estt/38/2014

Dated : 19 -05-2014

Copy to the:-

1. Financial Commissioner, J&K, Revenue.
2. Financial Commissioner, Industries & Commerce Department.
3. All Principal Secretaries to the Government.
4. All commissioners/Secretaries to the Government.
5. Divisional Commissioner, Jammu/Kashmir.
6. All Heads of Department.
7. Excise commissioner, J&K.
8. Commissioner Commercial Taxes, J&K.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Government Press, Srinagar.
12. PPS to the Chief Secretary, J&K, Srinagar.
13. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
14. Pvt. Secretary to the Hon'ble Chief Minister.
15. Pvt. Secretary to the Principal Secretary to the Government, Finance Department.
16. Government order file/Stock file/Finance Website/GAD website.


(Showkat Aijaz),KAS,
Director Finance
Finance Department