



GOVERNMENT OF JAMMU AND KASHMIR,  
CIVIL SECRETARIAT, FINANCE DEPARTMENT

Notification

Srinagar, the 21<sup>st</sup> August, 2015

SRO 279. – 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) and country liquor i.e. JK Special Whisky under the provisions of the said Act in respect of Civilian and Army/Para-Military Force use, shall with effect from 1<sup>st</sup> September, 2015 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/ Deluxe	₹ 220.00
IMFL (Per LPL)	Premium/ Medium	₹ 165.00
IMFL (Per LPL)	Economy	₹ 130.00
Country Liquor (Per LPL)	JK Special Whisky *	₹ 165.00
Beer (650 ML Bottle)	All Brands	₹ 10.00
RTD Beverages (per BL)	All Brands	₹ 15.00

\* Previously known as JK Desi Whisky

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

Kind	Brand	Rate
IMFL including Rum (Per LPL)	Super Deluxe/ Deluxe	₹ 160.00
IMFL including Rum (Per LPL)	Premium/Medium/Others	₹ 110.00
RUM (Per LPL)	Economy	₹ 60.00
Beer (650 ML Bottle)	All Brands	₹ 9.00
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	₹16.00 Per Quintal.

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2. IMPORT DUTY:

A. CIVILIAN USE

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹30.00 per LPL
2.	Beer	All Brands	₹15.00 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, WITHIN THE STATE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	₹ 20.00 per LPL
2.	Beer	All Brands	₹ 8.00 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	Nil
2.	Import Duty on Import of Spirit/Alcohol for use other than manufacture of Liquor.	Nil

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 of Molasses.	Nil

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3. EXPORT DUTY:

A. CIVILIAN AND DEFENCE USE:

B.

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 WITHIN THE STATE:

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

Kind	Brand	Rate
IMFL	All Brands	₹ 18.00 Per LPL.
Beer	All Brands	₹ 8.00 per Bottle of 650 ML.

5. ASSESSMENT FEE:

A. ASSESSMENT 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= ₹ 20 per bottle of 750ML
		Sale above 20001= ₹ 30 per bottle of 750ML
Beer all types including Imported Beer, Cider, Sherry and Wine	All Types.	Sale upto 10,000 = ₹ 8 per bottle of 650ML
		Sale above 10001= ₹ 10 per bottle of 650ML
RTD Beverages	All Brands	₹ 7.00 per BL.
JK Special Whisky		₹ 10.00 Per Bottle of 750 ML

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**B. ASSESSMENT 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= ₹ 20 per bottle of 750ML
		Sale above 3001= ₹ 30 per bottle of 750ML
Beer all types including Imported Beer, Cider, Sherry and Wine	All Types	Sale upto 3,000= ₹ 8 per bottle of 750ML
		Sale above 3,000= ₹10 per bottle of 750ML
RTD Beverages	All Brands	₹ 7.00 per BL.
JK Special Whisky		₹10.00 Per Bottle of 750 ML

**6. ASSESSMENT FEE ON WHOLESALE TRADES:**

(i) TRADE WHOLESALE JKEL-1, JKEL-1A, JKEL-1B AND JKEL-1W:-

IMFL (EXCEPT JK SPECIAL WHISKY):

Sale of IMFL @ ₹ 2.00 per Bottle of 750 ML.

Assessment fee shall be payable on monthly basis in accordance with the prescribed procedure.

(ii) DEBONDING FEE

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

IMFL- INCLUDING JK SPECIAL WHISKY:

Debonding fee @ ₹ 1.00 per LPL

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## 7. LICENSE FEE

Form of License	Type of License	Annual License Fee
JKEL-1/ JKEL-1A	Trade (Whole Sale)	₹ 3.00 lac P.A.
JKEL-1B/ JKEL-1W	Trade (Wholesale BIO/ Imported Foreign Liquor)/ wines	₹ 0.50 lac P.A.
W 2	CSD Bond	₹ 2.00 lac P.A.
JKEL-2	Retail (Off)	i. ₹ 3.00 lac P.A. for sales upto 20000 bottles of IMFL. ii. ₹ 3.50 lac P.A. for sales above 20000 bottles of IMFL to 40000 bottles of IMFL. iii. ₹ 4.00 lac P.A. for sales above 40000 bottles of IMFL.
JKEL-3/ JKEL-4/ JKEL-4C JKEL-7	Bar with Hotel/Bar with Restaurant, Cinema, Theatre or Dak Bungalow. Bar with Banquet Hall. Club	i. ₹ 2.00 lac P.A. for sales upto 10000 bottles of IMFL. ii. ₹ 3.00 Lac P.A for sales above 10000 bottles of IMFL.
JKEL-3A	Bar with Hotel and Banquet	₹ 3.00 lac P.A.
JKEL-4A	Bar with Hotel and Bar with Restaurant at Leh.	₹1.50 lac P.A.
JKEL-4B	Seasonal Bar in Leh and Kargil.	₹ 0.75 lac P.A.
JKEL-4D/ JKEL-4E	Permission to serve liquor on Social Occasions at private places/ Banquet Halls/Party Hall /Restaurants.	₹ 0.05 lac Per occasion.

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JKEL-5	Liquor Vend in Military or PMF Canteen	₹ 0.05 lac P.A.
JKEL-5A	Master Canteen for (PMF/Police)	₹ 1.00 lac P.A.
JKEL-6/ D-2/B-1	Bottling Plant/ Distillery/ Brewery.	₹ 5.00 lac P.A.
JKEL-7A	Beer Bar	₹ 1.00 lac P.A.
JKEL-7B	Officer's Mess	₹ 0.10 lac P.A.
JKEL-12	Denatured Spirit/Special Denatured Spirit /Methylated Spirit/Rectified Spirit / Plain Spirit (Whole Sale or Retail).	₹ 0.05 lac P.A.
JKEL-13	Possession and use of Absolute Alcohol/Denatured Spirit / Special Denatured Spirit/ Rectified Spirit/Plain Spirit for Industrial use.	₹ 0.10 lac P.A.
JKEL-14	Possession and use of absolute alcohol/ Denatured Spirit /Rectified Spirit/Plain Spirit/Methylated Spirit by Government Institutions, Educational, Scientific and Research Organizations.	Nil
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.	₹ 0.15 lac P.A.

#### 8. RENEWAL OF LICENSES:

Licenses shall be renewed subject to depositing of annual prescribed fee and on production of NOC from the Commercial Taxes Department and clearance of taxes/levies payable to the

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Excise Department in the month of March every year failure to adherence of these conditions shall automatically revoke the license. However, the license fee and other conditions are subject to change annually at the discretion of the department. In view of any shift in the policy in future, this provision would undergo change in the context of the changed policy.

#### 9. SUB VEND FEE

Sub Vend fee shall be charged on quarterly basis @ ₹ 1,50,000/- per quarter to be deposited at the beginning of each quarter by the JKEL-2 Licensees operating Sub Vends on terms and conditions as stipulated by the department from time to time. This provision will last only till the policy of granting new licenses is reviewed and a final decision is taken by the department in this regard.

#### 10. LABEL APPROVAL/RENEWAL FEE

##### A. CIVILIAN /ARMY/PARAMILITARY FORCES USE:

S. No.	Kind	Brand	Rate
1.	IMFL, JK Special 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 or Civilian use 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.

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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 or Civilian use on payment of prescribed fee.
4.	Cider, Sherry, Champagne and Wines	All Types.	₹ 0.10 lac per label per annum.

### 11. ENGAGEMENT OF SALESMAN/BARMAN/MANAGER:

All the licensees within a week of engagement of any new Salesman/Barman/Manager will intimate the Department the full particulars of such staff along with character certificate from the competent authority. Failure to do so will invite penalties as described by the Department from time to time.

### 12. GRANT OF LICENSES:

#### A. WHOLESALE TRADE:

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

#### B. RETAIL:

- i) No JKEL-2 Licenses will be issued till the final disposal of the case pending in the Hon'ble High Court of J&K titled Sandhya Devi V/S State and Ors and other allied matter. The 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. However, the applications pertaining to uncovered areas as defined by the Department shall be considered on case to case basis on merit and in accordance with the procedure to be issued by the department separately.
- ii) The present Policy for the grant of Licenses for retail sale of IMFL viz; Bar with Hotel (JKEL-3), Bar with

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Banquet (JKEL-3A), Bar with Restaurant or Cinema Theatre or Dak Bungalow (JKEL-4), (JKEL-4A), (JKEL-4B), (JKEL-4C) and Club (JKEL-7) (JKEL-7A) etc. shall continue.

**13. INCLUSION OF DIFFERENT SOURCES IN ONE LICENCE:**

An already issued JKEL 1A licensee shall be allowed to import liquor from any of its own distilleries or the distilleries with which it has a valid agreement to produce or bottle liquor on its behalf located outside the State subject to the condition that license fee of ₹ 3.00 lac in full is paid for each source.

**14. FIXATION OF MAXIMUM RETAIL PRICE:**

(a) The Maximum Retail Price (MRP) of all types of Liquor including JK Desi Whisky and Beer shall continue to be fixed by the Excise Commissioner for the year 2015-16.

(b) There will be differentiated MRP taking into account the transportation and any other valid costs as approved by the Excise Department for the Kashmir Province and Ladakh region.

**15. 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.

**16. RESTRICTION ON IMPORT OF ECONOMY BRANDS:**

There shall be a ban on import of Economy brands into the State as notified by the Excise Department.

**17. AFFIXATION OF SECURITY HOLOGRAM ON JK SPECIAL WHISKY AND IMFL:**

In order to safeguard against spurious, adulterated liquor as well as smuggled liquor, the manufacturers of JK Desi

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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. Penalties for violation if any made by the licensee in use of hologram will be the same as envisaged under the J&K Excise Act and the Rules framed there under.

**18. REVALIDATION OF PERMITS:**

The permit issuing authority after charging revalidation fee of ₹ 2000/-, may revalidate a permit which remains unexecuted or becomes time barred if there are valid grounds to be satisfied with the reasons for non execution.

**19. SOCIAL RESPONSIBILITY CORPUS FUND:**

Excise Department will create a Corpus Fund to be used for the support to De-Addiction Centers, measures to reduce the incidence of drunken driving, promoting road safety and other similar purposes to be decided by the Department. The Department will make an equal contribution to the contribution made by the stakeholders/ liquor industry.

**By order of Government of Jammu and Kashmir.**

Sd/-

(Navin K. Choudhary), IAS  
Commissioner /Secretary to Government  
Finance Department

No: - ET/Estt/46/2015

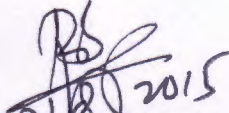
Dated: 21 -08- 2015

**Copy to the:-**

1. Financial Commissioner, Revenue, J&K, Srinagar.
2. Financial Commissioner, Industries & Commerce Department.
3. All Principal Secretaries to the Government.
4. Principal Secretary to Hon'ble Chief Minister.
5. Principal Secretary to Hon'ble Governor.
6. All Commissioner/Secretaries to the Government.
7. Divisional Commissioner, Jammu/Kashmir.

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8. Commissioner, Commercial Taxes, J&K, Srinagar.
9. Excise Commissioner, J&K, Srinagar.
10. All Heads of Department.
11. All Deputy Commissioners.
12. Director Information, J&K, Srinagar.
13. General Manager, Government Press, Srinagar for publication in the next edition of the Government Gazette.
14. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
15. PPS to the Chief Secretary, J&K, Srinagar.
16. Private Secretary to the Hon'ble Chief Minister.
17. Deputy Excise Commissioner, Executive, Jammu/Kashmir/Distilleries.
18. Regional Manager, CSD, Bari Brahamana, Jammu.
19. Pvt. Secretary to Commissioner/Secretary to the Government, Finance Department.
20. Stock file.

  
**(Bharat Singh) KAS**  
Deputy Secretary to Government  
Finance Department.