

OF THE EXCISE COMMISSIONER, J&K GOVERNMENT
204 ZUM BUILDING, RAMBAGH,
S R I N A G A R

SUB: ASSESSMENT FEE ON SALE OF IMFL.

EXCISE ORDER NO. 97 OF 2003

D A T E D: 6/08/2003

Whereas, the Government vide Notification SRO 204 dated; 26-5-2003 have levied Assessment fee on sale of IMFL by the licensees having licence in form JKEL-2, JKEL-3, JKEL-4, JKEL-4A and JKEL-7 for civilian use as per below mentioned rates :-

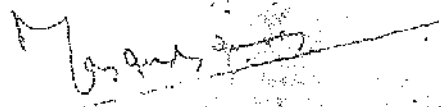
(i)	IMFL	All brands	Rs. 4.00 per bottle of 750ml
(ii)	Foreign Liquors	All types	Rs. 18.00 per bottle of 750ml
(iii)	Imported Beer Cider, Sherry.	---	Rs. 1.00 per bottle of 650ml

Whereas, the assessment fee is payable on quarterly basis in accordance with the procedure to be prescribed by the Excise Commissioner.

Whereas, the Deputy Excise Commissioner (Executive) Jammu/Kashmir have furnished their views on the subject.

Now, therefore, it is hereby ordered that :-

- 1/ the licensee shall furnish quarterly returns with self assessed amount of assessment after the expiry of each quarter,
- 2/ the Excise & Taxation Officer concerned shall verify it and pass an assessment order after cross checking with the Sales Registers and raise demand notice for any amount found less remitted by the licensee with due penal interest thereon,
- 3/ the licensee shall pay the assessment fee on quarterly basis with grace period of fifteen days only. However, a licensee who desires to deposit the assessed fee on monthly basis shall be free to do so.


(Mosad Saroon) IAS,
Excise Commissioner,
J&K Government.

NO: 31-Exc-II/Sqr/(10-3)

DT: 6/08/2003