

Salient Features of Uttarakhand Excise Policy For FY 2021-22

SR.	PARTICULARS	2020-21 (IMFL)	2021-22 (IMFL)	CHANGES
1-	Licence Fee			
	BFWL- 2 Bond License Fee	Minimum License fee Fixed Rs. 10 Lakh upto 50000 cases after words Rs.20 per case will be charged	Minimum License fee Fixed Rs. 15 Lakh upto 75000 cases after words Rs.20 per case will be charged	
	BFWL- 2B Bond License Fee For Beer	Minimum License fee Fixed Rs. 10 Lakh upto 50000 cases after words Rs.20 per case will be charged	Minimum License fee Fixed Rs. 15 Lakh upto 75000 cases after words Rs.20 per case will be charged	
	BWFL- 2BI Bond License Fee For Imported Beer/Scotches	Upto 666 Cases = Rs.1,00,000/- after words Rs. 150 per case will be charged	Upto 666 Cases = Rs.1,00,000/- after words Rs. 150 per case will be charged	
	BFWL- 2W Bond License Fee For Wine	Rs. 1,00,000/- Per Year	Rs. 1,00,000/- Per Year	
	BFWL- FL-1 License Fee For IMFL and Beer (State Brewery,Distillery)	Minimum License fee Fixed Rs. 5 Lakh upto 50000/- cases after words Rs.10 per case will be charged	Minimum License fee Fixed Rs. 5 Lakh upto 50000/- cases after words Rs.10 per case will be charged	
2-	WHOLESALE (FL-2)			
	Mode	FI-2 Handled By the Company	FI-2 Handled By the Company	
	FI2 Registration Fee	-		
	(A) Upto 2500 Cs	1 Lakh	1 Lakh	No Change
	(B) Upto 12500 Cs	2 Lakh	2 Lakh	No Change
	(c Above 12500 Cs	Rs.12.00 Lakh	Rs.15.00 Lakh	> Rs. 3 Lakh
	FL-2 Registration Beer	Rs.10.00 Lakh	Rs.10.00 Lakh	No Change
	Security Fee (IMFL & BEER)	Rs.100,000/- as FDR	Rs.100,000/- as FDR	No Change
3-	EXCISE DUTY			
	Excise Duty IMFL (AS PER EDP SLABS)		Excise Duty IMFL (AS PER EDP SLABS)	
	1-EDP PER BOTTLE -0 TO 50 -Rs. 270 PER A.L.i.e. 1040.04(Q&P), 998.44(N) Rs. PER C/S		1-EDP PER BOTTLE -0 TO 50 -Rs. 311 PER A.L.i.e. 1197.97(Q&P), 1150.05(N) Rs. PER C/S	> Rs. 41 Per AL
	2-EDP PER BOTTLE-50.01 TO 60 -RS 290 PER A.L. i.e. 1117.08 (Q & P), 1072.40 (N) Rs. PER C/S		2-EDP PER BOTTLE-50.01 TO 60 -RS 334 PER A.L. i.e. 1286.57 (Q & P), 1235.11 (N) Rs. PER C/S	> Rs. 44 Per AL
	3-EDP-PER BOTTLE-60.01 TO 75-RS 315 PER A.L. i.e. 1213.38 (Q,P) & 1164.84 (N) PER C/S		3-EDP-PER BOTTLE-60.01 TO 75-RS 362 PER A.L. i.e. 1394.42 (Q,P) & 1338.65 (N) PER C/S	> Rs. 47 Per AL
	4-EDP-PER BOTTLE-75.01 TO 95 -RS 345 PER A.L. i.e. 1328.94 (Q & P), & 1271.78 (N) PER C/S		4-EDP-PER BOTTLE-75.01 TO 90 -RS 397 PER A.L. i.e. 1529.24 (Q & P), & 1468.08 (N) PER C/S	> Rs. 52 Per AL
	EXCISE DUTY		4-EDP-PER BOTTLE-90.01 TO 120 -RS 450 PER A.L. i.e. 1733.40 (Q & P), & 1664.07 (N) PER C/S	Slab Modified

SR.	PARTICULARS	2020-21 (IMFL)	2021-22 (IMFL)	CHANGES
		5-EDP-PER BOTTLE--95.01 TO 150-RS 380 PER A.L. i.e. 1463.76 (Q & P), & 1405.21 (N) PER C/S	5-EDP-PER BOTTLE--120.01 TO 150-RS 510 PER A.L. i.e. 1964.52 (Q & P), & 1885.94 (N) PER C/S	> Rs. 130 Per AL
		6-EDP-PER BOTTLE-150.01 TO 300-RS 425 PER A.L. i.e 1637.10 (Q & P), 1571.62 (N) PER C/S	6-EDP-PER BOTTLE-150.01 TO 300-RS 520 PER A.L. i.e 2003.04 (Q & P), 1922.92 (N) PER C/S	> Rs. 95 Per AL
		7-EDP-PER BOTTLE-300.01 TO 500 -RS 525 PER A.L. i.e 2022.30 (Q & P), 1941.41 (N) PER C/S	7-EDP-PER BOTTLE-300.01 TO 500 -RS 600 PER A.L. i.e 2311.20 (Q & P), 2218.76 (N) PER C/S	> Rs. 75 Per AL
		8-EDP-PER BOTTLE-500.01 & Above-RS 725 PER A.L. i.e 2792.70 (Q & P), 2680.99 (N) PER C/S	8-EDP-PER BOTTLE-500.01 & Above-RS 725 PER A.L. i.e 2792.70 (Q & P), 2680.99 (N) PER C/S	No Change
4-	IMPORT DUTY	IMFL Rs. 10/- 1Q/2P/4NTHAT IS Rs. 120/- Per Case.	IMFL Rs. 10/- 1Q/2P/4NTHAT IS Rs. 120/- Per Case.	NO CHANGE
		BEER Rs. 5.00 Per BottleTHAT IS Rs. 60/- Per Case.	BEER Rs. 5.00 Per BottleTHAT IS Rs. 60/- Per Case.	NO CHANGE
5-	Hologram	Compulsory	Compulsory	NO CHANGE
		BAR CODE	BAR CODE	NO CHANGE
		Hologram will paste at Bottling Unit of the Company	Hologram will paste at Bottling Unit of the Company	NO CHANGE
		Trace and Track system Continue as a previous year	Trace and Track system Continue as a previous year	NO CHANGE
		Bar Code on Labels to be implemented.	Bar Code on Labels to be implemented.	NO CHANGE
6-	Label Registrations	IMFL	IMFL	
	LABLE REGISTRATION FEE	Rs. 52,000/- Per Lable i.e Rs. 1,56,000/- Q / P / N	Rs. 55,000/- Per Lable i.e Rs. 1,65,000/- Q / P / N	>Rs. 3000/- Per Label
		BEER	BEER	
		Rs. 35,000/- Per Lable	Rs. 40,000/- Per Lable	>Rs. 5000/- Per Label
		WINE	WINE	
		Rs. 60,000/- Per Brand	Rs. 65,000/- Per Brand	>Rs. 5000/- Per Label
		If There is No change in labels than company will have to pay only Label Registration Fee ..there is no need to submit label file only in case of change or new labels companies will submit the label files	If There is No change in labels than company will have to pay only Label Registration Fee ..there is no need to submit label file only in case of change or new labels companies will submit the label files	No Change
7		MMGD Fore Retail	MMGD Fore Retail	
		(0-50)Rs. 137 PER BOTTLE - i.e. Rs. 1644/- Per Case.	(0-50)Rs. 170 PER BOTTLE - i.e. Rs. 2040/- Per Case.	> Rs. 33 Per Bottle
		(50.01 - 60) -Rs. 142 i.e. Rs.1704 Per Case.	(50.01 - 60) -Rs. 180 i.e. Rs.2160 Per Case.	> Rs. 38 Per Bottle
		(60.01 - 75) -Rs. 158 i.e. Rs.1896 Per Case.	(60.01 - 75) -Rs. 190 i.e. Rs.2280 Per Case.	> Rs. 32 Per Bottle
		(75.01 - 95) -Rs. 176 i.e. Rs.2112 Per Case.	(75.01 - 90) -Rs. 220 i.e. Rs.2640 Per Case.	> Rs. 44 Per Bottle

SR.	PARTICULARS	2020-21 (IMFL)	2021-22 (IMFL)	CHANGES
	MMGD For Retails		(90.01 - 120) -Rs. 240 i.e. Rs.2880 Per Case.	Slab Modified
		(95.01 - 150) -Rs. 199 i.e. Rs.2388 Per Case.	(120.01 - 150) -Rs. 260 i.e. Rs.3120 Per Case.	> Rs. 61 Per Bottle
		(150.01 - 300) -Rs. 225 i.e. Rs.2700 Per Case.	(150.01 - 300) -Rs. 270 i.e. Rs.3240 Per Case.	> Rs. 45 Per Bottle
		(300.01 - 500) -Rs. 283 i.e. Rs.3396 Per Case.	(300.01 - 500) -Rs. 310 i.e. Rs.3720 Per Case.	> Rs. 27 Per Bottle
		(500.01 And Above) -Rs. 480/-i.e. Rs. 5760/- Per Case.	(500.01 And Above) -Rs.350 /-i.e. Rs. 4200/- Per Case.	< Rs. 130 Per Bottle
		MMGD For Club & Bars	MMGD For Club & Bars	
	MMGD For Club and Bars	(60.01 - 75) -Rs. 158 i.e. Rs.1896 Per Case.	(60.01 - 75) -Rs. 285 i.e. Rs.3420 Per Case.	> Rs. 127 Per Bottle
		(75.01 - 95) -Rs. 176 i.e. Rs.2112 Per Case.	(75.01 - 90) -Rs. 330 i.e. Rs.3960 Per Case.	> Rs. 154 Per Bottle
			(90.01 - 120) -Rs. 360 i.e. Rs.4320 Per Case.	Slab Modified
		(95.01 - 150) -Rs. 199 i.e. Rs.2388 Per Case.	(120.01 - 150) -Rs. 390 i.e. Rs.4680 Per Case.	> Rs. 191 Per Bottle
		(150.01 - 300) -Rs. 225 i.e. Rs.2700 Per Case.	(150.01 - 300) -Rs. 405 i.e. Rs.4860 Per Case.	> Rs. 180 Per Bottle
		(300.01 - 500) -Rs. 283 i.e. Rs.3396 Per Case.	(300.01 - 500) -Rs. 465 i.e. Rs.5580 Per Case.	> Rs. 182 Per Bottle
		(500.01 And Above) -Rs. 480/-i.e. Rs. 5760/- Per Case.	(500.01 And Above) -Rs.525 /-i.e. Rs. 6300/- Per Case.	> Rs. 45 Per Bottle
8		Beer Assessment Fee	Beer Assessment Fee	
	Beer Assessment Fee	650 ML 12 Bottlers /325 ML 24 cane Pack Rs. 360 P/Case	650 ML 12 Bottlers /325 ML 24 cane Pack Rs. 300 P/Case	< Rs. 60 Per Case
		500 MI 24 Cane Pack Rs. 558 P/Case	500 MI 24 Cane Pack Rs. 462 P/Case	< Rs. 96 Per Case
		330 MI 24 Cane Pack Rs. 360 P/Case	330 MI 24 Cane Pack Rs. 300 P/Case	< Rs. 60 Per Case
		Wine/RTD Rs. 360 P/Case	Wine/RTD Rs. 300 P/Case	< Rs. 60 Per Case
	Excise Duty and Assessment Fee For CSD	Excise Duty and Assessment Fee for CSD as same as Civil	Excise Duty and Assessment Fee for CSD as same as Civil	No Change
9		ADD. EXCISE DUTY (COUNTRY LIQUOR)	ADD. EXCISE DUTY (COUNTRY LIQUOR)	
	ADD. EXCISE DUTY (COUNTRY LIQUOR)	36 V/V Rs. 220/- Per B.L.THAT IS Rs. 1980/- P.CASE (Q/P)	36 V/V Rs. 265/- Per B.L.THAT IS Rs. 2385/- P.CASE (Q/P)	> 45 Rs Per BL
		36 V/V Rs. 220/- Per B.L.THAT IS Rs. 1900.80 P.CASE (N)	36 V/V Rs. 265/- Per B.L.THAT IS Rs. 2289.60/- P.CASE (N)	> 45 Rs Per BL
10		Rs. 2.67 Per A.L. THAT IS Rs. 10.28 Per Case (Q/P).	Rs. 2.67 Per A.L. THAT IS Rs. 10.28 Per Case (Q/P).	NO CHANGE
		Rs. 2.67 Per A.L. THAT IS Rs. 9.87 Per Case (N).	Rs. 2.67 Per A.L. THAT IS Rs. 9.87 Per Case (N).	NO CHANGE
		RECTIFIED SPIRIT Rs 1.0/AL	RECTIFIED SPIRIT Rs 1.0/AL	NO CHANGE
		ENA-RS 1.0 /AL	ENA-RS 1.0 /AL	NO CHANGE
		DENATURED SPIRIT-RS 0.50/BL	DENATURED SPIRIT-RS 0.50/BL	NO CHANGE
		COUNTRY LIQUOR-RS .005/AL	COUNTRY LIQUOR-RS .005/AL	NO CHANGE
	EXPORT FEE	IMFL -RS .50/AL	IMFL -RS .50/AL	NO CHANGE

SR.	PARTICULARS	2020-21 (IMFL)	2021-22 (IMFL)	CHANGES
		BEER-RS 4 PER BOTTLE	BEER-RS 4 PER BOTTLE	NO CHANGE
		MALTS SPIRIT-0.05/AL	MALTS SPIRIT-0.05/AL	NO CHANGE
		BHANG-RS 1 PER KG	BHANG-RS 1 PER KG	NO CHANGE
		LOW ALCHOLIC BEVERAGE-0.10 PER BL	LOW ALCHOLIC BEVERAGE-0.10 PER BL	NO CHANGE
		District Wise Revenue Proposed by the Govt.	District Wise Revenue Proposed by the Govt.	
11	Revenue calculation	1. Nainital - 259 Crores	1. Nainital - 261 Crores	> 2 Crore
		2. Udham Singh Bagar - 224 Crores	2. Udham Singh Bagar - 213 Crores	< 11 Crore
		3. Almora - 134 Crores	3. Almora - 134 Crores	No Change
		4. Bageshwar - 49 crores	4. Bageshwar - 45 crores	< 4 Crore
		5. Champawat - 47 Crores	5. Champawat - 53 Crores	> 6 Crore
		6. Pithoragarh - 81 Crores	6. Pithoragarh - 90 Crores	> 9 Crore
		7. Haridwar - 362 Crores	7. Haridwar - 320 Crores	< 42 Crore
		8. Dehradun - 561 Crores	8. Dehradun - 507 Crores	< 54 Crore
		9. Tehri - 113 Crores	9. Tehri - 101 Crores	< 12 Crore
		10. Pauri - 129 Crores	10. Pauri - 134 Crores	> 5 Crore
		11. Uttarkashi - 50 Crores	11. Uttarkashi - 54 Crores	> 4 Crore
		12. Rudraprayag - 48 Crores	12. Rudraprayag - 56 Crores	> 8 Crore
		13. Chamoli - 78 Crores	13. Chamoli - 83 Crores	> 5 Crore
		Total : 2135 Crores	Total : 2135 Crores	< 84 Crore
12	License Fee IMFL For Retailers	LICENSE FEES OF RETAIL SHOPS IMFL/CL WILL BE CALCULATED ON THE BASIS OF 1% OF TOTAL REVENUE OF THE SHOP+(ROUND OF RS 1000)	LICENSE FEES OF RETAIL SHOPS IMFL/CL WILL BE CALCULATED ON THE BASIS OF 1% OF TOTAL REVENUE OF THE SHOP+(ROUND OF RS 1000)	No Change
		License Fee upto Rs. 25 Lakh will be deposited at the time of Draw if more than 25 Lakhs than it will be Devided into Monthly Instalments which will be Paid till September	License Fee upto Rs. 25 Lakh will be deposited at the time of Draw if more than 25 Lakhs than it will be Devided into Monthly Instalments which will be Paid till March	Changed
13				
	Restaurant & Bar License Fee	UPTO 20 ROOMS HOTEL RS 3 LAKH	UPTO 20 ROOMS HOTEL RS 3 LAKH	No Changed
		UPTO 20 ROOMS TO 60 ROOMS HOTEL RS 5 LAKH	UPTO 20 ROOMS TO 60 ROOMS HOTEL RS 5 LAKH	No Changed
		For GMVNL and KMVNL Bars 50% Discount from Above Slab Fee	For GMVNL and KMVNL Bars 50% Discount from Above Slab Fee	No Changed
	CLUB BARS	Upto - 100 MEMBERS Rs.1,00,000/-	Upto - 100 MEMBERS Rs.1,00,000/-	No Changed
		101 - 500 MEMBERS Rs.2,00,000/-	101 - 500 MEMBERS Rs.2,00,000/-	No Changed
		501 MEMBERS - Above Rs.3,00,000/-	501 MEMBERS - Above Rs.3,00,000/-	No Changed

SR.	PARTICULARS	2020-21 (IMFL)	2021-22 (IMFL)	CHANGES
		For Wedding Point Rs. 5000/- Per day	For Wedding Point Rs. 5000/- Per day	No Changed
		For Restaurant/Club/Hotel Rs. 10000/- Per day	For Restaurant/Club/Hotel Rs. 10000/- Per day	No Changed
	Occassional Bar Permit	Other Than Above - Rs. 2000/-	Other Than Above - Rs. 2000/-	No Changed
14	Vat	20.00%	20.00%	NO CHANGE
15	BOTTLING PLANT/ BREWERIES	OPEN INVITATION IS GIVEN BY EXCISE TO SETTING UP THE CONCERNED PLANT	OPEN INVITATION IS GIVEN BY EXCISE TO SETTING UP THE CONCERNED PLANT	NO CHANGE
16	LICENSE FEES FOR BOTTLING PLANTS			
	BOTTLING CAPICITY	LICENSE FEES PER ANNUM	LICENSE FEES PER ANNUM	No Change
	500000 BOTTLE (750ML)	10.00 LAKH	10.00 LAKH	No Change
	ABOVE 5 LACK & UP TO 10 LACK BOTTLE (750 ML)	19.00 LAKH	19.00 LAKH	No Change
	ABOVE 10 LACK & UP TO 15 LACK BOTTLE (750ML)	32.00 LAKH	32.00 LAKH	No Change
	ABOVE 15 LACK & UP TO 25 LACK BOTTLE (750ML)	57.00 LAKH	57.00 LAKH	No Change
	ABOVE 25 LACK & UP TO 50 LACK BOTTLE (750ML)	88.00 LAKH	88.00 LAKH	No Change
	ABOVE 50 LACK & UP TO 75 LACK BOTTLE (750ML)	1.19 Crore	1.19 Crore	No Change
	ABOVE 75 LACK & UP TO 1 CRORE BOTTLE (750ML)	1.50 Crore	1.50 Crore	No Change
	ABOVE 1 CRORE& AVOBE 1.25 CRORE BOTTLE (750ML)	1.75 Crore	1.75 Crore	No Change
	ABOVE 1.25 CRORE BOTTLE (750ML)	2.38 Crore	2.38 Crore	No Change
17	DISTILLERIES	FOR NEW LICENSE ONLY GRAIN BASED DISTILLERIES ARE ALLOWED FOR MOLISES BASE DISTILLERIES HAVE TO MANAGE MOLISIS AT THEIR OWN	FOR NEW LICENSE ONLY GRAIN BASED DISTILLERIES ARE ALLOWED FOR MOLISES BASE DISTILLERIES HAVE TO MANAGE MOLISIS AT THEIR OWN	No Change No Change
18	RETAIL VENDS			
		Will be Finalised later		
19	BOTTLING FEES	FOR DISTILLERIES	FOR DISTILLERIES	
	PACK SIZE	FOR SALE IN STATE ----- FOR SALE IN OUT SIDE THE STATE	FOR SALE IN STATE ----- FOR SALE IN OUT SIDE THE STATE	
	1000 ML PACK	RS.10/- P/AL FOR ALL PACKS -- RS.3/- P/AL FOR ALL PACKS	RS.10/- P/AL FOR ALL PACKS -- RS.2/- P/AL FOR ALL PACKS	Changed
	750 ML PACK			
	500 ML PACK			
	375 ML PACK			
	180 ML PACK			
	90 ML PACK			

SR.	PARTICULARS	2020-21 (IMFL)	2021-22 (IMFL)	CHANGES
		FOR BOTTLING PLANT	FOR BOTTLING PLANT	
	PACK SIZE	FOR SALE IN STATE ----- FOR SALE IN OUT SIDE THE STATE	FOR SALE IN STATE ----- FOR SALE IN OUT SIDE THE STATE	
	1000 ML PACK	RS.10/- P/AL FOR ALL PACKS -- RS.3/- P/AL FOR ALL PACKS	RS.10/- P/AL FOR ALL PACKS -- RS.2/- P/AL FOR ALL PACKS	Changed
	750 ML PACK			
	500 ML PACK			
	375 ML PACK			
	180 ML PACK			
	90 ML PACK			
20	Allotment of Shops	1. Existing Retailers can renew their shops with 15% increase on total revenue. 2. If the shops will not get renewed than it will be allotted through lottery system 3. In case of Renewal ...5 % of the total Revenue will be charged as renewal charges from retailers	New Shop Alloted through E-Tendering and Revenue of the Shops Revised By the Govt.	Change
	LOTTERY APPLICATION FORM FEES	RS 35,000/- Per Shop For IMFI & 30,000/- For CI	RS 50,000/- Per Shop For IMFI & 50,000/- For CI	Increase
	Earnest Money	2.5% of the Total Revenue of the Group/Shop will be Submitted as earnest money only 1 group/shop will be allotted in 1 Name in a district on the shop having revenue upto 2 cr in 1st round but if the shop having revenue more than 2 cr Will not lifted in 1st round than any permanent resident of UK can apply for the shop.	2.5% of the Total Revenue of the Group/Shop will be Submitted as earnest money only 1 group/shop will be allotted in 1 Name in a district on the shop having revenue upto 2 cr in 1st round but if the shop having revenue more than 2 cr Will not lifted in 1st round than any permanent resident of UK can apply for the shop.	No Change
	REIMBURSEMENT OF BOTTLING FEE	No Re-imburement of Bottling Fee in Cost Cards to the Bottllers	No Re-imburement of Bottling Fee in Cost Cards to the Bottllers	No Change
	Uses of Fruits In CL	Mixing of 300 Gms Fruit Extract per BL for Country Liquor(For Prodction In UK)	Mixing of 300 Gms Fruit Extract per BL for Country Liquor(For Prodction In UK)	No Change

New Additions:

* If retailers required extra quota in one quarter than they can lift upto 25% of the total quota of next quarter in advance

* For renewal of the Bar license licensee will have to pay 3 year license fee and govt. will give 10% discount on it. Earlier they have to give only 1 year's license fee only.