

**EXCISE POLICY OF U.T. CHANDIGARH FOR THE YEAR 2023-24**

The Excise Policy 2023-24 (commencing from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024) has been approved by the Administrator, U.T., Chandigarh. The new Excise Policy for the year 2023-24 aims at balancing the aspirations of the citizens, consumers, manufacturers, wholesalers/ retailers and the Government. Keeping in view drinking, especially excessive, is injurious to health and it is State’s duty to contain and regulate its use by:

- Rationing its availability,
- Encouraging transition from high to low alcohol content beverages
- Setting the minimum price at which it is sold
- Rationalizing taxation to generate revenues for common good

And within these parameters provide choice of brands and places for drinking to its consumers and a level playing field to those in this business.

**About Whole Sale Licenses**

**1. Ex- distillery price of Country Liquor:-**

The Ex-distillery price of Country Liquor for the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024) are fixed as under:-

(Amount in Rs.)						
Type of Liquor	Pet Bottles			Glass Bottles		
	Quarts (In Case)	Pints (In Case)	Nips (In Case)	Quarts (In Case)	Pints (In Case)	Nips (In Case)
50°	377	405	463	393	418	484
60 ° / 65°	429	458	515	439	473	528

Excise Levies & Taxes will be charged separately. To ensure quality of pet bottles FSSAI standards will be enforced.

**2.** It is mandatory that Bottles to be used for bottling of country liquor of 65 degree proof shall be made of ‘pucca glass’ manufactured on fully automatic machines.

Further, the bottling plants shall be required to use pilfer-proof seals on bottles of country liquor and will comply with the standardization norms fixed in this regard from time to time.

3. Distilleries/bottling plants will have to submit their willingness in writing before 25<sup>th</sup> March, 2023 in the Excise & Taxation Department, U.T., Chandigarh with regard to above selling price of country liquor 50 degree, 60 degree and 65 degree proof to the retail licensees i.e. L-2/L-14A licensees. After approval by the Excise and Taxation Commissioner-cum- Financial Commissioner, the distilleries/ bottling plants will be allowed to sell their products in U.T. Chandigarh. The entire basic quota of Country Liquor will be open quota and shall be supplied to the retail licensees as per their choice of bottling plants and brand.

Further, the additional quota of Country Liquor shall be supplied to the retail licensees as per their choice of bottling plants and brand.

4. For immediate supply of popular brands of Indian Made Foreign Liquor and Beer etc. after implementation for the excise policy 2023-24 (01.04.2023 to 31.03.2024), the Wholesale Companies will be allowed to supply their brands, which were approved during the last year Excise Policy 2022-23(01.04.2022 to 31.03.2023), subject to the payment of requisite brand/label registration fee along-with an undertaking in the form of an Affidavit that there is no change in the label of the brand as well as in Ex-Distillery/Brewery/Winery price of that brand and a sample of labels of bottle in question of the respective brand. The application along-with requisite documents will be submitted online. In case there is any change in the Minimum Retail Sale Price of a brand, the Wholesale supplier will affix a sticker of New Minimum Retail Sale Price as prescribed in the Excise Policy, 2023-24 (01.04.2023 to 31.03.2024). The prohibition will be that there is no change in the size, color, printing etc. of the labels. The Wholesale suppliers will have to ensure the compliance of statutory guidelines of the FSSAI on the bottles. The Collector (Excise) will be the Competent Authority to approve labels.

Each wholesale licensee will have to pay the label registration fee as per Annexure 'C' in respect of each brand he desires to market in UT Chandigarh. The Wholesale licensees will be required to maintain a reasonable price line. Wholesalers have to submit Ex-Distillery Price (EDP) at the time of submission of labels for approval of brands. No increase in EDP will be granted during the Excise Policy Year 2023-24.

In case of any unreasonable difference in EDP rates prevalent in neighboring States, the department shall be at liberty not to register or deregister the brand in Union Territory of Chandigarh.

5. Minimum Retail Sale Price will be mandatorily mentioned in legible and complete words on all brands of Beer, IMFL and Country Liquor etc. and no shortcut of any type will be admissible. No Maximum Retail Sale Price is fixed for any kind of liquor brand for the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024).

6. L-13 licence of whole sale of Country Liquor will be granted only to the approved suppliers of Country Liquor to market their products in Chandigarh.
7. Licence for whole sale of Indian Made Foreign Liquor (L-1B), Beer (L-1C) and Wine (L-1D) manufactured/ bottled in India will be granted to only those companies having their manufacturing distilleries/ bottling plants, breweries and wineries.
8. License for whole sale of Imported Wine & Imported RTD (L-1DF) and Imported Foreign Liquor and Imported Beer (L-1F) will be granted to only those companies/firms/persons who are holding a custom approved Bonded Ware House licence anywhere in India.

The L-1F licensee will be required to submit Authorization letter from the liquor companies i.e. brand owning companies at the time of submission of labels for approval.

Import Permits in form L-32 to L-1DF and L-1F licensees will only be granted for their declared operational Custom Approved Bonded Warehouse licenced premises anywhere in India. The L-1DF and L-1F licensee will be required to submit a monthly report showing pass/permits as well as brand-wise detail of receipts and dispatches made from their Custom Approved Bonded Warehouse/s by 7<sup>th</sup> of every month, failing which, no permit/pass will be issued to the L-1DF and L-1F licensee till the submission of the report.

Export/Transfer of stock of Liquor/Beer/Wine etc. either within U.T. Chandigarh or to other States from Custom Approved Bonded Warehouse/s existing in U.T. Chandigarh will only be made after obtaining necessary pass from the Concerned Excise Officer of U.T. Chandigarh.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

9. All licences, whether for wholesale or for retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/ Regulations/ Instructions/ Policies framed there under from time to time as applicable to U.T., Chandigarh. No whole sale liquor licence shall be granted/ renewed in a residential area.

In order to promote 'Swach Bharat Abhiyan', the retail licensees shall maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be placed inside and outside the vend. Non-compliance of this provision will attract a penalty of Rs. 10,000/- for the first time and subsequent non-compliance, a penalty of Rs. 20,000/- shall be imposed by the Collector. The Retail Sale licensees will make adequate fire safety arrangements.

In addition, the licensee shall display the sale price of popular brands.

- 10.** Bonded Warehouses will be required to have separate premises for their L- 1B's and L-13's.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

- 11. L-10B Licence to Departmental Stores:-** Sale of Imported Foreign Liquor, Imported Beer, Imported Wine, Indian Wine, and Ready to Drink Alcoholic Beverages upto 20 degree proof strength (except Indian Made Beer) will be allowed at Departmental Store having license in form L-10B. The L-10B licence may be granted to a Departmental Store having minimum annual turnover of taxable products other than liquor, amounting to Rs 1 Crore in the preceding year. For the grant of new license, it would be necessary for the departmental store to be in existence for the last two years. Tasting Sessions will also be allowed in a Departmental Store, provided that the licensee erects a separate screened enclosure in the store for this purpose. The minimum annual quota of IFL to be lifted by a L-10 B licensee is fixed at 3000 PL. The licensee has to lift at least 25% of minimum basic quota of IFL by the end of each quarter and in the last quarter by 28.02.2024. Any excess lifting in a quarter can be adjusted in the subsequent quarter. In case of non-lifting of allotted quota on quarterly basis, the licensee shall be required to pay a penalty of Rs. 500/- per Bulk litre before seeking pass/permit for next quarter. No permit/pass will be issued to the concerned L-10B licensee till the payment of penalty on un-lifted quota. Further, the licensee can lift the un-lifted quota in the next quarter and by 10<sup>th</sup> of March, 2024 in case of 4<sup>th</sup> quarter. However, the penalty shall be in addition to the assessment fee (in case of IFL) on un-lifted quota. The penalty on un-lifted quota is neither refundable nor adjustable against any Govt. Dues. The L-10B licence will be non-transferable & non-shiftable. Departmental store should be of at least 1000 sq feet attached carpet area having a common entrance and having different segments of minimum of six categories of goods out of the following categories: (i) Grocery items (ii) Frozen foods, (iii) Sugary & Bakery items, (iv) Toiletries, (v) Cosmetics, (vi) House hold goods (vii) Toys, (viii) Sports items, (ix) Electronic appliances, (x) Apparels, (xi) Office-Stationery, (xii) Gift items, (xiii) any other goods. The licensee shall be allowed to store and sell liquor upto 25% of the carpet area of Departmental Store separately earmarked for the liquor. The closing time for L-10B licensees i.e. Departmental Stores will be governed as per the provisions contained in the Punjab Shops and Commercial Establishments Act, 1958 (as applicable in U.T., Chandigarh). Any violation of the terms and conditions of the licence shall lead to cancellation of the licence. All L-10B Licensees will make adequate fire safety arrangements.

The Chandigarh Administration reserves the right to refuse to grant the new L-10B licence to a departmental store. The new L10B licence will be granted at a



distance more than 75 meters from the already existing retail sale liquor vend licenced premises and the same will be allowed within the 75 meters distance of the retail sale liquor vend if existing retail sale liquor vend licensee gives his written consent in this regard.

- 12. Fixed Basic Quota:** The total basic quota to be allotted will comprise of 125 Lac Proof Litre of Indian Made Foreign Liquor (IMFL) and 15 Lac Proof Litre of Country Liquor (CL) and 5 Lac Proof Litre of Imported Foreign Liquor (Bio Brands i.e. Whisky). The quota of Imported Foreign Liquor (Bio Brands i.e. Whisky) has been fixed in interest of the Government Revenue and to curb the illegal inflow of Bio-Brands into U.T., Chandigarh from the neighboring States.
- 13.** Retail sale vends shall be allotted in the form of licensing units. Each licensing unit will comprise of Country Liquor and Indian Made Foreign Liquor including Imported Foreign Liquor under one roof.
- 14. Mode of Allotment:-** The allotment of vends shall be made by inviting e-tenders through Chandigarh Administration e-tender portal i.e. <https://etenders.chd.nic.in> in a completely secure and transparent manner. The detailed procedure for e-tendering shall be finalized by the Excise & Taxation Commissioner-cum-Financial Commissioner which shall be displayed by uploading the same on the official website of the Department i.e. [www.etaut.gov.in/exciseonline](http://www.etaut.gov.in/exciseonline). It shall be the responsibility of the vendor to arrange suitable premises to operate the liquor vend. A bidder can apply for any number of licensing units separately. However not more than one bid can be submitted by a company/firm/person for one particular licensing unit. To curb the menace of cartelization and monopolistic practices, a single person/entity/company/firm will be collectively entitled for allotment upto a maximum of 10 vends only. If any bidder becomes successful for more than 10 vends being the highest bidder, even then, as per this policy only 10 (Ten) vends will be allotted to such applicants. Those 10 vends shall be allotted, where the percentage increase in price over the reserve price is the maximum. For the remaining vends (over 10) an offer shall be made to the 2<sup>nd</sup> Highest Bidder (H2) to match the highest bid price. If he accepts and has less than 10 vends allotted in his name, the vend shall be allotted to him. Otherwise, a similar offer shall be made to the 3<sup>rd</sup> Highest bidder (H3). If H3 also does not accept the highest bid or is not eligible then e-tendering shall be done again. Further, after first attempt, if deemed fit, the Department may go for any number of rounds of e-tenders for allotment of un-allotted licensing units. Moreover, after the completion of all rounds of tenders, the quota of un-allotted licensing unit/s (if any) will be distributed equitably among the allotted licensing units for the Excise Policy year 2023-24 (01.04.2023 to 31.03.2024).

**Explanation:-**In case of Firms/Companies/Associations of persons, with different names but with same partners/directors/associates, they will be

treated as 'Single Entity' for the purpose of allotment of Liquor Vends. A maximum of 10 number of vends can be allotted to a 'Single Entity' of firms/companies/individuals.

15. In case, highest bidder either surrenders or fails to deposit the first installment of licence fee in stipulated period, his/her earnest money will be forfeited and the second highest bidder will be considered as successful bidder for allotment of the licensing unit provided the second bid is at least equal to the Highest bid minus the forfeited earnest money. On the same principle offer will be extended to 3<sup>rd</sup> bidder. However, in case third bidder fails or his bid does not fit into above principle again e-tendering will be done. The reserve price for the unsold licensing units will be fixed by committee comprising of Excise and Taxation Commissioner as Chairman, Addl. ETC and AETC as its members.
16. While submitting e-bid, the bidder will be required to submit online documents i.e. Photograph, age proof, residence proof, proof of identity, copy of PAN of self or of all partners, copy of Aadhaar Card of self or of all partners, partnership deed of a partnership firm and eligibility affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of self or of all partners.
17. In case of companies, while submitting the e-bid, the company will be required to submit online documents i.e. Photograph, age proof, residence proof, proof of identity of authorized person & all the Directors, Registration Certificate Issued by the Registrar of Companies under the Companies Act, 1956, a copy of PAN Card in the name of company as well as of authorized person and all the Directors, list of Board of Directors, Director Identification Number (DIN), copy of Aadhaar Card of authorized person & all the Directors, a resolution passed by the Board of Directors authorizing any person to apply on behalf of the company and eligibility affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of authorized person & all the Directors.
18. **Participation Fee** of Rs. 3,50,000/- inclusive of GST (if any) and Earnest Money as given in Annexure-A shall be submitted by the tenderer online.
19. Participation Fee is non-refundable / non-adjustable. Even in case of non-submission of e-bid, the participation fee will not be refunded.
20. The licence will be allotted to the highest eligible tenderer (offering highest bid), quoting bid equal to or above the reserve price for a particular licensing unit. In case, more than one bid quoting the same highest price are received, the successful tenderer/bidder will be determined by a draw of lots amongst the tenderers quoting the same highest amount. In case, there is no bid or no eligible bid equal to or above the reserve price, the bids will be invited again.
21. **Financial Terms:-**The successful bidder will be required to deposit a security amount equal to 15% of total bid amount from the date of allotment. The security money equal to 10% of bid money will be payable in the Govt.

Treasury or in the form of Demand Draft (adjustable against license fee) within seven days from the date of allotment and rest of the security money equal to 5% of bid money in the form of Bank Guarantee (non-adjustable in the license fee but refundable subject to clearance of all dues) will be payable by the 7<sup>th</sup> of April 2023 and in case, the allotment of retail sale licensing unit is done after 31<sup>st</sup> of March 2023, the security money equal to 10% of bid money along-with 5% of Bid Money in the form of Bank Guarantee will be payable within seven days from the date of allotment. The earnest money paid with the application/tender document will be adjustable in the security money. If the successful bidder fails to comply with the aforesaid condition of payment of security equivalent to 10% of bid money in the prescribed period, the earnest money shall stand forfeited. In such a case, the liability of the highest tenderer will be limited only to the extent of earnest money tendered by him with the tender document but, however, any other allotment in which he is a stake holder shall also be cancelled and the respective deposits made in the form of earnest money or security shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments during the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024).

- 22. Location of Liquor Vends:-** The licences will be granted at the locations notified in the Excise Policy. These licences will be granted in SCO/SCF/Shop/Booth, etc. in sectors, Industrial Areas, NAC, Rehabilitation colonies. Licensees to ensure that no vend be opened in Residential Dwelling Unit, non-commercial premises/spaces, resumed/non-conforming properties. The Department will not be responsible for providing space for opening of liquor vends. Further as per guidelines of the Apex Court, the sale of liquor shall be permitted only through licensed liquor vends which shall not be located within motorable or walking distance of 500 meters from the outer range of the National or State Highway or by a service lane along such highway and such liquor vends shall neither be directly visible nor accessible from such National or State Highway {Provided that the above restrictions shall not apply to the licensed liquor vends located within the limits of Municipal areas}. Excise & Taxation Department will not be responsible for any adverse order passed on account of violations of above provisions.

In case, a successful bidder fails to arrange suitable/eligible premises within 30 days from the date of allotment, the 15% of bid money paid by him as security will be forfeited and the e-bids will be invited again for the said licence after re-fixing the reserve price for the remainder period of the licence. Liability of a bidder in such case will be limited upto 15% of bid money. Further the liquor vends can be opened by the licensee at the premises/pucca structure/ shops owned by the Chandigarh Administration in the respective areas as mentioned in the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024), with the approval of the Competent Authority. The rents thereof as decided by the concerned Competent Authority shall be paid by the licensee to the Department.

- 23.** The license fee deposited by the successful bidder/ retail sale licensee for a particular vend shall not be refundable or adjustable towards any other liability

of the said licensee if the vend has to be closed down due to court order, local resistance or any other reason.

- 24.** The Excise and Taxation Commissioner-cum-Financial Commissioner will be the competent authority for approving any additional clause in terms and conditions of e-tender or procedure to be adopted for finalizing the tenders. Further, The Excise and Taxation Commissioner-cum-Financial Commissioner will be the Competent Authority for forfeiting Earnest Money Deposited or Security Amount as per terms and condition of the Excise Policy for the year 2023-24.
- 25.** The process of allotment shall be conducted by a committee comprising of Collector (Excise), Sub-Divisional Magistrate and Asstt. Excise and Taxation Commissioner. The Chandigarh Administration shall appoint Senior Officer from the Administration, as observer, who will supervise the proceedings.
- 26.** The whole process of allotment shall be video graphed.
- 27.** The allotment shall take place at duly publicized venue on the date and time to be fixed by Excise and Taxation Commissioner, U.T. Chandigarh.
- 28.** Online Acknowledgment Slip generated by the system will be the pass for the entry to the venue of allotment. If any person commits misconduct at the venue, he/she shall be debarred from participating in the proceedings and his/her earnest money will be liable to be forfeited.
- 29.** Verification of particulars would be made in respect of the successful allottees before the license is actually granted. The verification of Bank Guarantee and documents furnished by the successful allottee shall be made by the Excise Inspector of the respective circle.
- 30.** The list of successful allottees shall also be displayed at a conspicuous place in the office of the AETC.
- 31.** The licences shall be granted by the Collector (Excise) after the approval of the Excise and Taxation Commissioner, U.T. Chandigarh.
- 32.** All licences, whether for wholesale or retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/ Orders/ Regulations/ Instructions/Policies framed thereunder from time to time as applicable to U.T. Chandigarh and all other instructions / orders/ circulars issued by the Excise & Taxation Commissioner-cum-Financial Commissioner, U.T. Chandigarh from time to time.
- 33.** No interest will be payable on the earnest amount.
- 34.** In case any situation arises, where re-allotment of a licence is required, the reserve price will be fixed by computing it from the original license fee for the remainder period or the balance license fee as may be decided by the Department. In case no bid is received at this reserve price, the procedure prescribed for un-allotted licenses will be followed for allotment of that license.



The re-allotment will be done at the risk and cost of original allottee. In case of any deficiency in the revenue, the balance/deficient amount will be recoverable from the original allottee as arrears of land revenue but in case a higher bid is received, no benefit will be given to the original allottee.

- 35.** Every successful allottee shall be required to furnish surety bond in Form M-75 with two sureties before the commencement of business.
- 36. Solvency Certificate:** Every successful bidder has to submit a Solvency Certificate duly attested by "Tehsildar"/ "Solvency Certificate issued by Bank" equivalent to the 20% of the amount of bid money within 15 days from the date of allotment.
- 37. Payment of Licence Fee in Installments:** After adjusting the amount of security money equal to 10% of bid money deposited in the form of security against license fee, the licensee will be required to pay the remaining license fee in nine installments each 10 % of the total bid amount or the number of months of allotment whichever is lower. In case of late payment of any installment an interest @ 15% per month to be calculated on daily basis shall be charged. The license shall be deemed to have been suspended and the licensing unit will be closed if the entire license fee of the month is not paid by 15<sup>th</sup> day of the next month. The licensee shall have to pay the balance installment along with interest to get his license operational. The balance security money equal to 5% of bid money furnished in the form of Bank Guarantee shall be refunded after clearance of all the dues, if any, pending towards the licensee.
- If some liquor vends are not allowed to open during the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024), because of vends falling in containment zone or lockdowns will be announced by the Govt of India/ Chandigarh Administration, in such cases, proportionate reduction in licence fee and quota will be given.
- 38. i) Distribution of Quota:** Total Basic Quota of Indian Made Foreign Liquor, Imported Foreign Liquor (Bio Brands i.e. Whisky) & Country Liquor of the licensing units mainly will be in proportion to the Reserve Price of the licensing unit. However, keeping in view the less demand of the Country Liquor in Category 'A' shops (where sale of IFL is more) and Imported Foreign Liquor in Category 'B' shops (where sale of Country Liquor is more), the basic quota of the Imported Foreign Liquor (Bio Brands i.e. Whisky) and Country Liquor are suitably rationalized as per Annexure 'B'. Further it is hereby clarified that 22 liquor vends which have been identified as Category 'A' Shops on the basis of sale of IFL (Bio Brands i.e. Whisky) and Country Liquor, where the quota of IFL (Bio Brands i.e. Whisky) & Country Liquor have been rationalized, are vend code nos. 1, 4, 5, 6, 7, 8, 9, 13, 23, 26, 27, 31, 32, 33, 37, 44, 45, 46, 58, 59, 77 & 78. Similarly 20 liquor vends which have been identified as Category 'B' Shops on the basis of sale of IFL (Bio Brands i.e. Whisky) & Country Liquor, where the Quota of IFL (Bio Brands i.e. Whisky) & Country Liquor have been rationalized, are vend code nos. 53, 55, 56, 60, 62, 67, 72, 75, 79, 83, 84, 85, 87, 88,

89, 90, 92, 93, 94 and 95. In the remaining shops i.e. Category ‘C’ Shops, the quota for these shops is distributed in proportion to the Reserve Price of the licensing unit.

ii) **Change of quota:** The licensee can convert 10% of his basic quota of Imported Foreign Liquor (Bio Brands i.e. Whisky) into Indian Made Foreign Liquor and can also convert 10% of his basic quota of Country Liquor into Indian Made Foreign Liquor. However, this option of conversion of Country Liquor into IMFL may be exercised only in respect of owned registered brands of IMFL of Local Manufacturing/ Bottling Plants. But there will be no conversion of Indian Made Foreign Liquor which is fixed vend wise. Levies shall be payable as applicable according to the kind of liquor to be lifted.

iii) **Monitoring of Quota:** - Each licensing unit licensee shall be required to lift the basic allotted quota of IFL, IMFL and country liquor fixed for his licensing unit, as per the below given schedule:-

Sr. No.	Period	Quota to be lifted
1	upto 30.06.2023 (Ist Quarter)	Min 25% of the total allotted quota of each of IFL, IMFL and country liquor
2	upto 30.09.2023 (IInd Quarter)	Min 50% of the total allotted quota of each of IFL, IMFL and country liquor
3	upto 31.12.2023 (IIIrd Quarter)	Min 80% of the total allotted quota of each of IFL, IMFL and country liquor
4	upto 28.02.2024	100% of the total allotted quota of each of IFL, IMFL and country liquor

iv) In case of non-lifting of allotted quota on quarterly basis, the licensee has to pay a penalty of Rs. 60/- per proof litre on country liquor and Rs. 125 per proof litre on IMFL and Rs. 500/- per proof litre on IFL (Bio Brands i.e. Whisky) before seeking pass/permit for next quarter. In case the quota shortfall of a quarter is made up in subsequent next quarter, penalty so recovered shall be adjusted against payable Govt. Dues, but the penalty amount paid for non-lifting of quota in the 4<sup>th</sup> quarter, will not be adjusted against payable Govt. dues being last quarter of the year. No permit/pass will be issued to the concerned L2/L14A licensee till the payment of penalty on un-lifted quota.

v) The licensee can lift the un-lifted quota of previous quarter in next quarter and by 10<sup>th</sup> of March, 2024 in case of 4<sup>th</sup> quarter after the payment of penalty on un-lifted quota. The penalty shall be in addition to the assessment fee (in case of IMFL/IFL) on un-lifted quota and shall neither be refundable.

vi) **Additional Quota:** The licensees of retail vends of L2/ L14A shall be entitled to lift additional quota upto 50% of the basic quota allotted for the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024) on payment of additional excise duty @ Rs. 35 per PL for country liquor, Rs. 65 per PL in case of IMFL and Rs. 175 per PL in case of IFL. After having lifted his mandatory basic quota of a particular quarter, any quota lifted in addition would attract payment of additional Excise Duty. Other levies shall also be payable as

applicable according to the kind of liquor to be lifted. The additional quota that can be allowed to be lifted at any point of time only when original quota is exhausted and that too when due license fee up to date has been paid in full.

**vii) Stock Transfer Fee:** An outgoing licensee will be allowed to transfer the left over stock of IMFL, IFL, Beer, Wine, Ready-to-Drink Beverages etc. at the end of the term to an incoming licensee (in accordance with the provisions of Punjab Liquor Licence Rules, 1956 as applicable to UT, Chandigarh) on payment of stock transfer fee @ Rs.5/- per Proof Litre on Country Liquor, Rs. 10/- per proof litre on IMFL/IFL and Rs.5/- per Bulk Litre on Beer, Wine, RTD, Champagne, Cider, etc. However, this quota shall not exceed two month's basic quota of an incoming licensee of Excise Policy Year 2023-24(01.04.2023 to 31.03.2024) and this quota will be in addition to the quota fixed for that licensing unit for the period of tender. Further any difference in the rate of extra license fee/excise duty and Assessment fee over the last year's Extra License Fee/excise Duty and Assessment fee on left over liquor will be recoverable as fee from the incoming licensee. The lifting of Beer by a licensing unit will not be a part of above said quota fixed for the licensing unit. Similarly, wines, champagne, cider, ready to drink beverages, liqueurs, etc. will not be a part of above said quota fixed for the licensing unit.

The L2/L14A licensee can sell this carried forward stock upto 30.06.2023 only. After 30.06.2023 licensee will not be allowed to sell this quota and thereafter the licensee will have to surrender his unsold stock to Collector (Excise), against which he will not have any claim. Collector(Excise) shall dispose off such stock surrendered as prescribed under Punjab Excise Act/ Rules (as applicable to U.T., Chandigarh) framed thereunder.

**39.** It shall be mandatory for all the retail sale licensees to issue invoice for sale at their vends. It will also be mandatory for the retail sale licensees to provide an alternate option of payment to the customer instead of cash payment i.e. POS machines at sale points is being introduced. In case of violation of this provision, a penalty of Rs. 5000/- per incident shall be imposed on the licensee, after enquiry by the Collector (Excise).

**40. Possession Limit:** Quantity of purchase and possession of liquor by an individual for Country liquor, IMFL/IFL, Beer and Wine is fixed as under:

- a. Country Liquor: 6 Bottles of 750 ml
- b. IMFL/IFL:-12 Bottles of 750 ml
- c. Beer: 12 Bottles of 650 ml.
- d. Wine: 12 Bottles of 750 ml.

The fee for the grant of L-50 shall be Rs 2,000/- for Excise Policy Period 2023-24(01.04.2023 to 31.03.2024) and Rs 10,000/- for life time. The private possession limit will be as under:-

- a) IMFL/IFL 36 Bottles of 750 ML - For different sizes, total quantity not exceeding 36 X 750 ML = 27 BL
- b) Beer 72 Bottles of 650 ML
- c) Wine 36 Bottles of 750 ML

**41. Location of Liquor vends:** - No liquor vend shall be permitted to be opened near (not less than 50-meters from) main gate of any place of worship and School/ Colleges. The distance shall be measured from the main entrance of the liquor vend. However, this provision will not apply in such cases where a new school/ College or a place of worship comes up within a distance of 50 meters during the currency of the year subsequent to the establishment of vend in Excise Policy Year 2023-24(01.04.2023 to 31.03.2024).

The Administration/Department reserves the right to refuse permission for a particular location for the reasons of public morality, public health and public order.

**42. Dry Days:** - The dry days of 15<sup>th</sup> August and 26<sup>th</sup> January, to be observed upto 05:00 PM and 2<sup>nd</sup> October for whole day. The dry-days as notified/ directed by the Election Commission of India / State Election Commission will also be observed as Dry Days. If any breach of dry day is detected, in addition to the penal proceedings, the licensed vend shall be automatically sealed for three days commencing from the next day of the dry day by AETC under intimation to the Excise and Taxation Commissioner and Collector (X). The licensee shall not be entitled to any compensation of any kind or relief in license fee or quota on account of such closure.

**43. Working Hours for liquor vends:** - 9 AM to 12 Midnight throughout the Excise Policy Period 2023-24 (01.04.2023 to 31.03.2024). In case of outbreak due to coronavirus, all the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of liquor vends/ establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid-19 and no compensation of any type whatsoever in licence fee, quota etc. will be given to the licensees on account of reduction in working hours.

**44. About Bar Licences**

Hotels and Restaurants will be allowed to apply the licence in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA before the commencement of their operations. However the licence will be granted only after the commencement of the operations of Hotel/Restaurant. The holder of licence in form L-3/L-4/L-5, L3A/4A/5A shall be eligible to apply for the grant of L-10C (Micro-Brewery) licence only after 15 days from the grant of licence in form L-3/L-4/L-5, L-3A/4A/5A. It will be mandatory for the licensees to provide the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar Licence premises of the hotels/ restaurants serving alcohol and a signage at the proper place mentioning clearly the permissible limits of consumption of alcohol as per relevant laws and also mentioning thereof 'Be Safe-Don't Drink and Drive'. Bar Licences to be allowed to have an additional bar in the establishment on payment of 50% of the license fee of the bar and an additional place to serve liquor from the bar on payment of 10% of the license fee of the bar.

In case of any outbreak due to coronavirus, the licence fee for the licences in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA & L-12C will be charged on prorata basis i.e. proportionate reduction in licence fee will be given if these licences are not allowed to open during the Excise Policy Year 2023-24(01.04.2023 to 31.03.2024), because of these



licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The bar timings for the purpose of sale, service and consumption will be 11:00 AM to 01:00 AM (past midnight) throughout the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024), except on dry-days and the last order for liquor will not be booked after midnight i.e. 12 O'clock. However, these timing can be further extended by 02 hours (i.e. upto 03:00AM past midnight with last order not being booked beyond 02:00AM past midnight) on payment of additional annual fee of Rs. 6 Lacs per annum. Category 'A' Hotels are allowed to serve liquor round the clock to promote tourism. After allowing this facility, the licence fee for Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024) of these hotels will be now Rs. 18.00 lacs. Further, Category 'B' Hotels and Category 'C' Hotels can also avail this facility after paying licence fee equivalent to that of Category 'A' Hotels.

All the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid19 and No compensation of any type whatsoever in licence fee will be given to the licensees on account of reduction in working hours. Further, if any licensee violates any of the guidelines issued by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time, then his licence may be suspended/ cancelled by the Collector (Excise).

Being L-3 Licence holder, the facility of Mini Bar for the occupants in all the rooms of the Category 'A', 'B' and 'C' are allowed in the current Excise Policy 2023-24 (01.04.2023 to 31.03.2024) and will also be covered under the same licence fee.

Category 'A' hotels having L-3, L-4 and L-5 licences will be allowed to procure their requirements of Imported liquor (BIO Brands) also from authorized sources outside U.T. Chandigarh on payment of the label registration fee and all the excise levies applicable to L-1F/L-1DF and L-3/L-4/L-5 licensees.

To facilitate prospective bar (L-3/L-4/L-5) licensees, the licence fee schedule is fixed as under:-

1. In case, licence is granted on or before 30<sup>th</sup> September, 100% of the licence fee will be payable.
2. In case, licence is granted after 30<sup>th</sup> September, only 50% of the licence fee will be payable.

**45. Taverns** to continue with a licensing unit at licence fee mentioned in Annexure C in order to prevent rowdy and drunken behavior of the public. No tavern will be allowed to function in an open space without surrounded by 4 walls with concrete roof and strictly as per provisions of the Excise Laws. The Tavern shall be located in separate premises from the vend by metes and bounds. Tavern attached to licensing unit to have eight tables (minimum) with seating capacity of 40 persons, to have temperature control

system within the premises, clean and modern toilets and cutlery and crockery of good standard and also to be registered with FSSAI. In order to improve the ambience and functioning of Tavern attached to a licensing unit, there shall be provision of metered electric and water supply and there should be proper system of garbage collection and disposal along-with separate kitchen, tiled flooring in kitchen, seating hall and toilets.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

It will be mandatory for all the licensees to provide the facility of alcometer to the consumers for voluntary assessment of alcohol level at the licenced premises of the Tavern and a signage at the proper place mentioning clearly the permissible limits of consumption of alcohol as per relevant laws and also mentioning thereof 'Be Safe-Don't Drink and Drive'.

In case of any outbreak due to coronavirus, the licence fee will be charged only for the operations of the Tavern on pro-rata basis i.e. proportionate reduction in licence fee will be given if the Taverns are not allowed to open during the Excise Policy Year 2023- 24 (01.04.2023 to 31.03.2024), because of taverns falling in containment zone or lockdowns announced by the Govt. of India / Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

46. The Collector may refuse to grant a licence for Tavern in exercise of the powers conferred under section 35 of the Punjab Excise Act, 1914 as applicable to UT, Chandigarh.
47. **Holograms** Antaglio printed security labels with holograms on packings/bottles of country liquor, Indian Made Foreign Liquor and Imported Foreign Liquor (excluding Beer, Wine, Champagne, Liqueurs and RTD etc.) will be mandatorily affixed by licensee at the time of bottling & labeling of liquor bottles in case of Country Liquor & IMFL and at the time of transfer from Custom Approved Bond to L-1F in case of IMFL at his own expense except on liquor sold at L-9 licensee.

The department will implement 'Track & Trace' system during the policy year. The cost of compliance of the 'Track & Trace' system will be borne by licensees as notified.

48. **Checking by Health Department:** - Sampling of liquor by Health Department shall be done jointly with officers of the Excise and Taxation Department not below the rank of Excise & Taxation Inspector and sampling process shall be videographed.
49. **Checking of vends by Police Officer:** - In case of requirement, after seeking approval of ETC, a police officer not below the rank of Deputy Superintendent of Police, accompanied by an Excise Officer not below the rank of Excise & Taxation Officer may check a licensed excise premises. The inspection shall be duly videographed and video footage thereof shall be submitted to ETC within a period of seven days.

**50. Size of Excise Bottles:** - The size of bottles will be as given below:-

750 ML	All type of liquor except beer
375 ML	All type of liquor except beer
180 ML	All type of liquor except beer
90 ML	All type of liquor except beer
1000 ML	IMFL/IFL
1.25 L	IFL
2.25 L	IFL
4.5 L	IFL
650 ML	Beer
325/330 ML	Beer
500 ML	Beer
275 ML	RTD and Wine
60 ML	IMFL/IFL

The Excise and Taxation Commissioner may allow any other size in case of imported liquor and reputed/popular IMFL brands.

- 51. Strength of liquor to be sold:** - Standard strength of IMFL to be sold in U.T. Chandigarh shall be 75 degree. However Excise Commissioner is empowered to allow sale of IMFL/IFL of any strength other than the standard strength to facilitate opening up market to all reputed/popular liquor brands.
- 52. Assessment Fee** shall be charged at the time of grant of permits, at the rates as prescribed in the Annexure ‘F’.
- 53.** The various excise levies as mentioned in the Annexure D, E & F, if not mentioned elsewhere in the Excise Policy, shall be charged.
- 54. Transfer of allotment.** The successful allottee would have the option to get his/her allotment of licensing unit transferred before or after the grant of license. However, such transfer shall be on the basis of following terms & conditions:-

- i) The successful allottee/ original licensee shall be required to deposit 1% of the license fee of the licensing unit as transfer fee.
- ii) The successful allottee/ original licensee should not be a defaulter of revenue at the time of transfer of license.
- iii) Subsequent transfers are also allowed after depositing the 1% of the licence fee during the Excise Policy Year 2023-24(01.04.2023 to 31.03.2024).
- iv) Before transfer of the licence of licensing unit, the prospective licensee shall submit all the required documents prescribed under the Excise Policy/Act/ Rules as applicable to U.T, Chandigarh.
- v) The request made by the successful allottee/ original licensee for the transfer of licence shall be subject to confirmation/approval by the Collector.

- 55. Franchise Fees:** - Franchisee Fees of Rs 3/- per PL shall be charged on bottling on franchise basis of brands of IMFL and Beer meant for export as well as for local consumption.
- 56. Import Fees:** In order to generate more revenue, the import fees @Rs 26 per PL in case of IMFL/IFL, @ Rs. 22 per PL in case of CL and @ Rs. 6/-per BL in case of Imported Beer shall be leviable. In order to promote Indian Beer & Wine Industry there is no change in import fee on Indian Beer & Wine and the same shall be leviable @Rs 5/- per BL in case of Beer/RTD/Liqueur & @ Rs. 4 per BL in case of Indian Wine.
- 57. Export Fee:** The Export Fee of Rs. 0.50 per PL shall be charged on export of Country Liquor(CL)and Rs. 1.25 PL shall be charged on the export of Indian Made Foreign Liquor (IMFL).
- 58. L-10C LICENCE FOR MICROBREWERY PROJECT**

In order to shift people from hard liquor to liquor with low alcoholic content, a license in form L-10C may be granted for retail sale of beer to be manufactured by Microbrewery. The licence may also be granted independently on payment of License Fee of Rs 8.00 Lac for Excise Policy Year 2023-24(01.04.2023 to 31.03.2024). The Excise Duty shall be charged on the basis of its annual installed capacity of fermenting tanks @ Rs 30/- per BL annually and paid in equal quarterly installments and each installment will be paid by 15<sup>th</sup> of the start of the month of the each quarter failing which an interest @ 1.5% per month to be calculated on daily basis paid alongwith the duty.

In case of any outbreak due to coronavirus, the licence fee for the licence in form L-10C will be charged on pro-rata basis i.e. proportionate reduction in licence fee will be given if the L-10C Licences are not allowed to open during the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024), because of L-10C Licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The licensee shall arrange to check the quality of raw materials used and the beer produced in the microbrewery by a chemist holding a degree in biochemistry/ specialization in the alcohol technology.

The beer produced in the Microbrewery shall be released for sale only after the said chemist certifies that such beer is fit for human consumption on daily basis.

The L-10C licensee shall sell Beer manufactured in his micro brewery for consumption in lounges on the premises. He shall be allowed to sell Draught Beer in Kegs of 25 Litre and 50 Litre capacity against Excise Permits to licensees L-12C, L-3, L-4 and L-5, L-3A, L-4A and L-5A.

The Licensee, shall not pack beer in bottles, CANS or Pouches for sale. The licensee shall arrange to check the quality of Draught Beer before supply to the above mentioned licensees by a chemist holding a degree in biochemistry/ specialization in the alcohol technology and the consignment must contain the manufacturing date and expiry date on it.



## 59. GRANT OF ADDITIONAL GODOWNS:

In case of retail sale vends (L-2/L-14A), an additional godown shall be granted on extra fee of Rs 5.00 Lac for Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024) within the radius of 250 meters of an existing vend. The Excise & Taxation Commissioner-cum-Financial Commissioner, Chandigarh can relax this condition in exception cases. For Additional Godown, the licensee has to comply with all the regulations and stipulations of opening of the retail outlets with regard to location and other terms & conditions thereof.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

- 60. Registration of Banquet Halls:** The registration of Banquet Halls/Marriage Palaces/except Chandigarh Municipal Corporation Community Centers, etc. by applying for Licence in Form L-5D for serving of liquor in functions organized in these places will be mandatory. The licence fee of this licence is fixed at Rs 50,000/- for the Excise Policy Year 2023-24(01.04.2023 to 31.03.2024).

## 61. Leasing of Whole or a part of B.W.H.-2 (bottling plant)

No Leasing of whole or a part of B.W.H.-2 (bottling plant) will be allowed during the Excise Policy Year 2023-24.

## 62. Shifting of Godown

The wholesale licensee i.e. L-1B, L-1C, L-1C1, L-1D, L-1DF, L-1F & L-13 will be allowed to change/shift their licensed premises during for Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024) on a payment of Rs 50,000/- per license.

## 63. Overtime in case of BWH-2 licence

The BWH-2 licensee will be allowed to continue their bottling operations on any holiday or after 05:00 PM by depositing a fee of Rs 10,000/- for one holiday and Rs 5000/- for working after 05:00 PM till 07:00 PM except on Sunday. The hours of operation for dispatches from Distilleries/ Bottling Plants shall be limited from 09:00 AM to 06:00 PM except on Sunday.

- 64.** In order to generate more revenue and to stop the illegal sale and service of liquor as well as to facilitate the prospective bar license applicants & general public, the license in form L12AA will continue in the Excise Policy Year (01.04.2023 to 31.03.2024).

A Licence in Form L12AA (TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/RESTAURANT) may be granted by the Collector (Excise) to the prospective bar licensee after duly examining the merits of the case & on payment of Rs. 30,000/- per day. The L12AA licence will be granted maximum for 10 days in a month and only till the regular bar licence is granted.

## 65. Penalty for non maintenance of Minimum Rates

In case of non maintaining the Minimum Retailsale Price by the retailsale(L-2/L-14A) licences, the retail vend of the licensee will be automatically suspended on detection of breach of conditions of minimum retail sale rates for the day of detection and two days of following it. The vend shall be sealed by Competent Authority for this period with prior

intimation to Excise & Taxation Commissioner, U.T., Chandigarh. The sealing of the vend shall be in addition to any other penal proceedings under the Law that may be initiated.

**66.** In the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024), a licence in Form L-2D (Retail vend of Imported Wine, Indian Wine, Indian RTD, Imported RTD & Imported Beer for consumption off the premises). The Collector (Excise) may grant the L-2D licence on payment of licence fee of Rs. 2.00 lac for the excise policy year (01.04.2023 to 31.03.2024) , to the following:-

- I. Shop/establishment registered under the “Goods and Service Tax Act, 2017”/ “Punjab VAT Act, 2005” and “The Punjab Shops and Commercial Establishments Act, 1958” in U.T. Chandigarh in an approved commercial market, Petrol Pumps or shop or in a mall having minimum covered area of 300 sq. ft.
- II. Commercial establishments running with the following business and having minimum turnover of Rs. 50 lacs (Under the Goods & Service Tax Act, 2017 or under the Punjab VAT Act 2005 (as applicable to U.T. Chandigarh) during the year ~~2022-23~~
  - a) Establishments for the retail sale of petrol and petroleum products used for transport.
  - b) Establishments for the retail sale of confectionery/Bakery items.
  - c) Departmental Stores.

**The L-2D license shall be granted, subject to the following conditions: -**

1. There should be a Separate area exclusively for sale/storage/display of alcoholic products.
2. Systematic layout of alcoholic products in shelves which can be accessed by the walk in consumers.
3. The premises should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite, etc.
4. Computerized system of issuing cash memos should be available at the premises.

**67. Compensation:** No compensation of any kind or relief in license fee on account of natural calamity such as fire, floods, drought, earthquake etc. or on account of riots or as a result of preventive closure ordered by the Chandigarh Administration or as a result of any remission by a court order beyond the specific relief given or due to any action taken by any Department of Chandigarh Administration, shall be admissible to the licensee except as provided under clause 37 of the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024).

**68. Ban on Advertisements:** The licensee can at no time advertise the sale of liquor by announcing it on loudspeakers or by any other means. All signages and advertisements of the availability of liquor shall be prohibited. All the licensees are bound to abide by Chandigarh Advertisement Control Order, 1954.

**69. Installation of CCTV Cameras in the Bottling Plants**

In order to monitor the bottling operations and dispatches of liquor, an integrated CCTV

mechanism should be installed with 30 days backup in the bottling plants and the expenditure for this will be borne by the licensees.

**70.** It will be mandatory for all the retail sale liquor vends i.e. L-2/L-14A to install CCTV cameras at their vend with 30 days backup by 01st May, 2023.

**71.** If any licensee under the Excise Act is found selling expired liquor, such licensee shall attract a penalty of Rs.75,000/- for first time violation, Rs.1,00,000/- for second time violation and Rs.1.25 Lakh for each subsequent violation.

**72. Cow Cess**

Cow Cess Chandigarh Administration has notified vide notification bearing no. 6/1/1137-FII(9)-2020/1808 dated 30<sup>th</sup> January, 2020 the levy of Cow Cess, will also be applicable in this Excise Policy Period 2023-24 (01.04.2023 to 31.03.2024) with slight modifications in applicability of rates. This cess will be levied @ Rs. 1 per bottle of 750 ml of Country Liquor, Rs. 1 per bottle of 650ml of Beer and Rs. 2 per bottle of 750 ml/ 700ml of whisky and will be deposited by the wholesale licensees in the dedicated bank account of Municipal Corporation. The new rates will be subject to notification issued by local Government Chandigarh Administration in this regard. This cess levied is subject to the notification issued by the Local Government, Chandigarh Administration from time to time.

**73. Digital Payment**

To promote Digital Payments, the arrangement of online deposit of excise revenue has been started and the payment of all the amounts relating to the excise revenue will be made through electronic payment platform like Debit Cards, Credit Cards, RTGS, NEFT and other such mediums apart from other modes of payments. No cash transaction/ payment towards excise dues will be accepted by the Excise & Taxation Department, U.T. Chandigarh.

**74. Ease of Doing Business**

The Excise & Taxation Department in order to promote ease of doing business will provide the facility of online issuance of various licenses, approval of labels and permits/ passes local as well as for import so that there is minimum physical interface.

**75.** At present total 12 B.W.H.-2 (Bottling Plants) licences have been granted by the Department, which is high in number as compared to the neighboring States. Therefore, no new B.W.H.-2 (Bottling plant licence) will be granted during the Excise Policy Year 2023-24 (01.04.2023 to 31.03.2024). Further, the licensee will be bound to intimate subsequent changes in directors/ ownership to Excise & Taxation Department. Any change in ownership of company holding the licence of bottling plant beyond 49% will have to be intimated to Excise & Taxation Department which will have the discretion to continue or withdraw the licence to avoid any such change amounting to leasing of bottling plant. It will also be mandatory for all the Bottling Plants to deposit a bank guarantee equivalent to Rs. 30 Lakh with the Department. In any case, if any of the Bottling Plant violates the provisions of Excise Act and

Rules made there-under, then after following required and mandatory procedure, the licence of said plant would be suspended/ cancelled with compounding of offence subject to :-

- i. A minimum penalty of Rs. 10 Lakh for first violation.
- ii. Bottling Plant will be closed for 15 days for second violation in addition to a minimum penalty of Rs. 10 Lakh.
- iii. Bottling Plant will be closed for one month for the third violation in addition to a minimum penalty of Rs. 15 Lakh.
- iv. In case of another violation, the licence would be cancelled and in addition the Bank Guarantee will be forfeited.

After following the prescribed procedure.

Ex-Servicemen will be deployed at each Bottling Plant and at CCTV Control Room in order to keep a check on the Bottling Plants at the expense of the Bottling Plants.

The Fire Safety Certificate Issued by the Municipal Corporation is mandatory for all B.W.H.-2 licences (Bottling Plants).

- 76.** The Bottling Plants will get a technical and structural audit of their Bottling plant done from reputed institutions like IIT (Indian Institute of Technology) Ropar, PEC (Deemed University) Chandigarh or Thapar Institute of Technology, Patiala by 01.05.2023, at their own expense. If the audit report is not submitted, the plant will not be allowed to operate post 01.05.2023.

**77. Installation of Flow Meter in the Bottling Plants**

In order to monitor the production in the bottling plants, installation of flow meters have been made mandatory. The real time data / monitoring of Flow Meter and storage Vats will be made online at the expense of the Bottling Plants.

- 78.** It will be mandatory for all the retail sale liquor vendors (L-2/L-14A) to issue computerized bills.

**79. Grievance Redressal**

A grievance redressal box has been put up in the office of Deputy Commissioner-cum-Excise & Taxation Commissioner wherein the citizens can drop their grievances related to the Excise. Further, the citizens can also raise their grievances on whatsapp no. i.e. 7973855325, e-mail id i.e. etutgrievances@gmail.com or through landline no. i.e. 0172-2700109.

**80. E-vehicle Cess**

In order to promote Electric vehicles to reduce pollution levels, Chandigarh Administration has issued E-vehicle policy. In pursuance to this it has been decided to levy E-vehicle cess for Excise Policy (2023-24). The Cess will be levied per bottle as detailed below:-



Type of Liquor	EDP Range (Per case in Rs.)	e-Vehicle Cess per Bottle (in Rs.)
Indian Made Foreign Liquor	1-650	5
	651-950	6
	951-1200	8
	1201-1500	10
	1501-2500	11
	2500-3500	15
	3501-4500	18
	4501-7000	24
	7001-above	35
Country Liquor		3
Imported Foreign Liquor		40
Beer		2

81.

Digi-Lock is mandatory for every vehicle to be used for import of Extra Neutral Alcohol(ENA)/ Spirit.
82.

In case of any un-avoidable circumstances, the Excise Policy for the year 2023-24 may be extended upto 30.06.2024 with prior approval of the Competent Authority. The licence fee for the said period shall be charged on pro-rata basis and other excise levies will remain the same.
83.

Power to remove Difficulties

If any difficulty arises in giving effect to the provisions of the Excise Policy, the Excise & Taxation Department with the approval of the Administrator, U.T., Chandigarh may, by order, make such provisions, including any adaptation or modification of any provision of this policy, as appear to the Excise & Taxation Department to be necessary or expedient for the purpose of removing such difficulty

Vinay Pratap Singh, IAS

Excise & Taxation Commissioner,

U.T., Chandigarh.

**Annexure-‘A’**

Sr. No.	Reserve Price Of Licensing Unit	Earnest Money Deposit (EMD) (01.04.2023 to 31.03.2024)
1	Rs (1,00,00,001- 2,00,00,000)	Rs 10,00,000/-
2	Rs (2,00,00,001- 3,00,00,000)	Rs 15,00,000/-
3	Rs (3,00,00,001- 4,00,00,000)	Rs 20,00,000/-
4	Rs (4,00,00,001- 5,00,00,000)	Rs 25,00,000/-
5	Rs (5,00,00,001 and above)	Rs 30,00,000/-



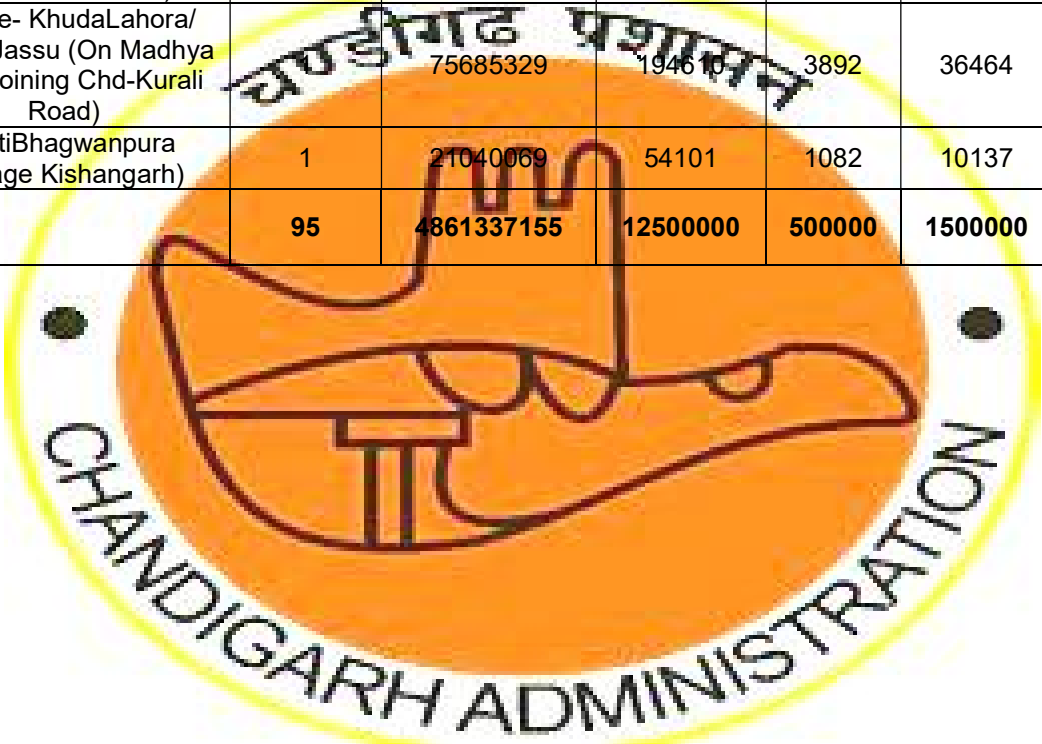
**Annexure 'B'**

LIST OF LICENSING UNITS (L-2/L-14A) FOR THE YEAR 2023-24 (01.04.2023 to 31.03.2024)							
Vend Code	LOCATION	No. of Licensing Unit	Reserve Price for 2023-24	Quota fixed for Excise Policy 2023-24 (01.04.2023 to 31.03.2024)			
				IMFL	IFL	CL	TOTAL
1	Sector 7 Madhya Marg Market	1	50473969	129784	7503	7787	145074
2	Sector 7 Internal Market	1	58646468	150798	6032	18096	174926
3	Sector 8 Madhya Marg	1	37418269	96214	3849	11546	111608
4	Sector 8 Internal Market	1	82146468	211224	12211	12673	236109
5	Sector 9 Madhya Marg Market	1	74563137	191725	11084	11503	214312
6	Sector 9 Internal Market	1	84576468	217472	12573	13048	243093
7	Sector 10 Market	1	73571468	189175	10937	11350	211462
8	Sector 11 Market	1	65006677	167152	9663	10029	186845
9	Sector 15 Market	1	63516468	163320	9442	9799	182562
10	Sector 16 Market	1	35591746	91517	3661	10982	106160
11	Sector 17-D & E Market	1	33685369	86615	3465	10394	100474
12	Sector 17- B & C Market	1	42888969	110281	4411	13234	127926
13	Sector 18 Market	1	41041174	105530	6101	6332	117962
14	Sector 19C Market	1	36485194	93815	3753	11258	108825
15	Sector 20C (Near Light point of Sector 20 & 30)	1	23246469	59774	2391	7173	69338
16	Sector 20D Internal Market	1	38390418	98714	3949	11846	114508
17	Sector 20 Market (on DakshinMarg)	1	24573969	63187	2527	7582	73297
18	Sector 21 Market	1	50546468	129971	5199	15596	150766
19	Sector 22-A Market (Opp. Prade Ground)	1	30246469	77773	3111	9333	90217
20	Sector 22-B Market (Opp. Bus Stand)	1	50287401	129304	5172	15517	149993
21	Sector 22-B Market (On Himalaya Marg)	1	54337401	139718	5589	16766	162073
22	Sector 22-C (on Himalayan Marg)	1	36000135	92567	3703	11108	107378
23	Sector 22-C Market	1	55237401	142032	8211	8522	158766
24	Sector 22-D Market	1	53893691	138577	5543	16629	160750
25	Sector 23 Market	1	34716469	89267	3571	10712	103549
26	Sector 24-C Market	1	43310357	111364	6438	6682	124484
27	Sector 24-D Market	1	44534347	114512	6620	6871	128002
28	Sector 25 Market	1	30336469	78004	3120	9361	90485
29	Sector 26 TPT Area only (in Booth Market near Entry Point of TPT Area)	1	57493690	147834	5913	17740	171487
30	Sector 26- Grain Market	1	50446468	129713	5189	15566	150468
31	Sector 26- Madhya Marg	1	47767328	122825	7101	7369	137295
32	Sector 27-C Market	1	38084340	97927	5661	5876	109464
33	Sector 27-D Market	1	35120819	90306	5221	5418	100946
34	Sector 28-C Market	1	42143464	108364	4335	13004	125702
35	Sector 28-D Market	1	30587352	78650	3146	9438	91233
36	Sector 29C	1	25231469	64878	2595	7785	75258
37	Sector 30 Market	1	77444194	199133	11512	11948	222593
38	Sector 31 Market	1	39132819	100623	4025	12075	116722
39	Sector 32-D Market	1	48243690	124049	4962	14886	143897
40	Sector 33 Market	1	31079802	79916	3197	9590	92702
41	Sector 34-A Market (Opposite Petrol Pump of Sector 34A)	1	39297468	101046	4042	12126	117213
42	Sector 34-C Market	1	34636469	89061	3562	10687	103311
43	Sector 35 (Internal Market)	1	57846468	148741	5950	17849	172540
44	Sector 35-B Market (On Himalaya Marg)	1	32746469	84201	4868	5052	94121
45	Sector 35-C Market (On	1	47748919	122777	7098	7367	137242

	Himalaya Marg)						
46	Sector 36 Market	1	61951505	159296	9209	9558	178064
47	Sector 37-D Market	1	62086481	159644	6386	19157	185186
48	Sector 38-D Market	1	61917461	159209	6368	19105	184682
49	Sector 40-C Market	1	70368869	180940	7238	21713	209891
50	Sector 40-D Market	1	83991295	215968	8639	25916	250522
51	Sector 41 Market (not in Badheri village/ market near light point)	1	49317461	126810	5072	15217	147100
52	Sector 41 Market (not in Badheri village/ market)	1	47697461	122645	4906	14717	142268
53	Village- Palsora	1	96029794	246922	4938	46265	298126
54	Sector 42 Market	1	60853694	156474	6259	18777	181509
55	Village/Market Attawa	1	54820219	140960	2819	26411	170190
56	Village/Market Attawa	1	54820219	140960	2819	26411	170190
57	Sector 43 Market	1	32542219	83676	3347	10041	97064
58	Sector 44-C Market	1	41439419	106554	6160	6393	119107
59	Sector 44-D Market	1	57198718	147076	8503	8825	164403
60	Sector 45-A/Burail Market (Kabari Market)	1	63475357	163215	3264	30581	197060
61	Sector 45-B/Burail Market (Oberoi Banquet Side)	1	57340544	147440	5898	17693	171031
62	Sector 45-C/Burail Market (Opposite Police Station towards Sec-44)		60246468	154912	3098	29026	187036
63	Sector-46 Market	1	30936219	79547	3182	9546	92274
64	Sector-46 Market	1	39216625	100838	4034	12101	116972
65	Sector 47-C Market	1	73803695	189772	7591	22773	220136
66	Sector 47-D Market	1	56024894	144057	5762	17287	167106
67	Sector 48, Motor Market	1	61915661	159204	3184	29830	192218
68	Indl. Area Phase-1(MW Market)	1	65273969	167840	6714	20141	194694
69	Indl. Area Phase-1(On Road from Centra Mall going towards Hotel Red Fox)	1	58823685	151254	6050	48150	175454
70	Ind. Area Phase-2 (Near Petrol Pump)	1	72190913	185625	7425	22275	215325
71	Ind. Area Phase-2 (Near Electric Market)	1	44440913	114271	4571	13713	132555
72	RamDarbar Colony/ Village	1	60487420	155532	3111	29142	187784
73	Mani Majra on old Ropar Road only (Opposite Shivalik Garden)	1	41695918	107213	4289	12866	124367
74	Manimajra on old Ropar Road only	1	31881469	81977	3279	9837	95093
75	Manimajra - Shanti Nagar	1	30786469	79162	1583	14832	95577
76	Manimajra - Near Railway Crossing	1	27885923	71703	2868	8604	83176
77	Manimajra- Kalka Road Only (Manimajra Side)	1	55964718	143903	8319	8634	160856
78	Manimajra- Kalka Road Only (Panchkula Side)	1	53489869	137539	7951	8252	153743
79	Manimajra - Gobindpura	1	21333893	54856	1097	10278	66231
80	Manimajra in Motor Market only	1	47546473	122257	4890	14671	141818
81	Open Space opposite Kalagram in front of BSNL Exchange Office	1	78787318	202587	8103	24310	235000
82	Manimajra (NAC) (Opposite Bharat Petroleum Petrol Pump, Panchkula Side)	1	28506469	73299	2932	8796	85027
83	Village Maulijagran	1	42613319	109572	2191	20530	132294
84	Maulijagran Colony	1	23291869	59891	1198	11222	72310



85	Village Dariya	1	65557019	168567	3371	31584	203523
86	Village Mauli near nurseries Chandigarh(Road leading from Hallomajra to Panchkula)	1	95892394	246569	9863	29588	286020
87	Village Kajheri (On Aara Road but not on bus stand main road and its service lane)	1	48255054	124079	2482	23248	149809
88	Village Kajheri (on Old Chakki Road but not on bus stand main road and its service lane)	1	50850157	130751	2615	24499	157865
89	Maloya Village	1	50397461	129587	2592	24281	156460
90	Maloya Colony (Booth Market)	1	39578695	101769	2035	19068	122873
91	Sector 61, Market	1	95215661	244829	9793	29379	284002
92	Village/colony- Dhanas	1	115321176	296526	5931	55560	358017
93	Dadumajra Colony (Entry from Dhanas side)	1	56228695	144581	2892	27090	174563
94	Village- KhudaLahora/ KhudaJassu (On Madhya Marg joining Chd-Kurali Road)		75685329	194610	3892	36464	234966
95	BastiBhagwanpura (Village Kishangarh)	1	21040069	54101	1082	10137	65319
		95	4861337155	12500000	500000	1500000	14500000



## Annexure 'C'

CHART OF LICENCE FEE AND LABEL REGISTRATION FEE FOR THE EXCISE POLICY 2023-24 (01.04.2023 to 31.03.2024)			
SR. NO.	TYPE OF LICENCE	Licence Fee for the Excise Policy Year 2023-24	Period
1	(B.W.H.-2) BONDED WARE HOUSE-CUM- BOTTLING PLANT ( IN CASE OF RENEWAL)	4000000	POLICY YEAR
2	(D-2) LICENSE TO REDISTILL RECTIFIED SPIRIT GRANTED TO B.W.H. 2 –CUM - BOTTLING PLANT	300000	POLICY YEAR
3	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2022-23 = 0 to 5,000 Cases)	800000	POLICY YEAR
	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2022-23 = 5,001 to 50,000 Cases)	1000000	POLICY YEAR
	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2022-23 was more than 50,000 Cases)	1500000	POLICY YEAR
4	(L-1C) WHOLESALE BEER, LICENSE FEE	200000	POLICY YEAR
5	(L1-C1) WHOLE SALE READY TO DRINK (ALL FLAVOURS TO BE TREATED AS SINGLE BRAND)	100000	POLICY YEAR
6	(L-1D) WHOLE SALE WINE	20000	POLICY YEAR
7	(L-1DF) WHOLE SALE IMP WINE & IMP. RTD	150000	POLICY YEAR
8	(L-1F) WHOLE SALE IMP FOREIGN LIQUOR & BEER	5000000	POLICY YEAR
9	(L-2D) RETAIL VEND OF IMPORTED WINE, INDIAN WINE & IMPORTED BEER FOR CONSUMPTION OF THE PREMISES	200000	POLICY YEAR
10	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'A' having number of rooms more than 101 & above)	1800000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'B' having number of rooms more than 51 to 100)	1500000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'C' having number of rooms more than 26 to 50)	1200000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'D' having number of rooms upto 25)	1000000	POLICY YEAR
	(L-4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A RESTAURANT/BAR	1000000	POLICY YEAR
11	(L-3A.4A,5A) RETAIL SALE OF BEER,WINE AND READY TO DRINK BEVERAGES, IN HOTEL/ RESTAURANT/BAR	250000	POLICY YEAR
12	(L9) FOR RETAIL VEND OF FOREIGN LIQUOR IN A MILITARY CANTEEN	0	POLICY YEAR
13	(L-10A) RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT	70000	POLICY YEAR
14	(L-10A) CLUBBED WITH L-3/L-4/L5/L-12C (RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT HAVING HARD LIQUOR BAR & CLUB BAR)	70000	POLICY YEAR
15	(L-10AA ) RETAIL VEND OF WINE FOR CONSUMPTION ON THE PREMISES	40000	POLICY YEAR
16	(L-10B) RETAIL VEND OF IMPORTED FOREIGN LIQUOR, IMPORTED BEER, IMPORTED WINE AND INDIAN WINE IN A DEPARTMENTAL STORE	2000000	POLICY YEAR
17	(L-10C) FOR RETAIL SALE OF BEER TO BE MANUFACTURED BY MICROBREWERY	800000	POLICY YEAR

18	(L-11) BOTTLING OF FOREIGN LIQUOR	450000	POLICY YEAR
19	(L-12 A) TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR AT A PLACE OF ENTERTAINMENT	15000 (In addition to the said licence fee, applicant has also to deposit Excise Duty, Assessment Fee, VAT and any other levies as applicable on L-4/L-5 Licences).	PER DAY
20	(L-12 AA) TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/ RESTAURANT	30000	PER DAY
21	(L12C) FOR CLUBS UPTO 1500 MEMBERS	300000	POLICY YEAR
22	(L-12C) FOR CLUBS FROM 1501 TO 2500 MEMBERS	600000	POLICY YEAR
23	(L-12C) FOR CLUBS FROM 2501 TO 3500 MEMBERS	1150000	POLICY YEAR
24	(L-12C) FOR CLUBS MORE THAN 3500	2300000	POLICY YEAR
25	(L-13) WHOLESALE VEND OF COUNTRY SPIRIT	1000000	POLICY YEAR
26	(L-15) BOTTLING OF COUNTRY SPIRIT	100000	POLICY YEAR
27	(L-16) REDUCTION OF COUNTRY SPIRIT	0	POLICY YEAR
28	(L-17) VEND OF DENATURED SPIRIT WHOLESALE	30000	POLICY YEAR
29	(L-17) VEND OF DENATURED SPIRIT RETAIL SALE	7000	POLICY YEAR
30	(L-42) PERMIT FOR POSSESSION AND CONSUMPTION OF LIQUOR ON SPECIAL OCCASSIONS IN CHANDIGARH MUNICIPAL CORPORATION COMMUNITY CENTERS/ OPEN SPACE/RESIDENCE/BHAWANS	3000	PER DAY
31	(L-42) PERMIT FOR POSSESSION AND CONSUMPTION OF LIQUOR ON SPECIAL OCCASSIONS IN HOTELS/ RESTAURANTS/ BANQUET HALL /MARRIAGE PALACE/ COMMERCIAL PLACES Except Farm Houses	7500	PER DAY
32	(L-50) ONE YEAR POSSESSION PERMIT	2000	POLICY YEAR
33	(L-50) LIFE TIME POSSESSION PERMIT	10000	LIFE TIME
34	(L-52) TAVERN WITH L U	350000	POLICY YEAR
35	(L-5D) REGISTRATION FOR BANQUET HALLS	50000	POLICY YEAR
<b>Label Registration Fee:</b>			
1	FOR INDIAN MADE FOREIGN LIQUOR	70000	PER BRAND
2	FOR INDIAN MADE BEER	45000	PER BRAND
3	FOR ALL TYPES OF WINE(L-1D), CHAMPAGNE(L-1DF), CIDER(L-1D), RTD(L-1C1)	10000	PER BRAND
4	FOR ALL TYPE OF EXPORT OF IMFL / COUNTRY LIQUOR	50000	PER BRAND
5	FOR ALL TYPE OF COUNTRY LIQUOR	40000	PER BRAND
<b>FOR IMPORTED FOREIGN LIQUOR AND IMPORTED BEER</b>			
1	FOR IMPORTED FOREIGN LIQUOR (BIO)	75000	PER BRAND
2	FOR IMPORTED BEER	50000	PER BRAND
3	FOR ALL TYPE OF LIQUOR BRANDS FOR EXPORT OUT OF COUNTRY	50000	PER BRAND
4	SUBSEQUENT CHANGEES IN ANY LABEL (INCLUDING ALL PACKING SIZES)	50000	PER BRAND

**Conditions:-**

1. The License Fees for all type of liquor licences except L-3/L-4/L-5 Licences is chargeable for whole of the excise policy period (01.04.2023 to 31.03.2024) irrespective of the date of grant of the licence.
2. In case of L-1DF and L-1F licences, the wholesale supplier will be required to affix a white sticker on the bottles of Imported Wine, Champagne, Cider, Imported Foreign Liquor and Imported Beer etc. of Minimum 70 mm by 35 mm readable by naked eyes showing the 'Name and Address of the Importer', ' Name and Address of the Wholesale Supplier of U.T. Chandigarh', 'FSSAI license No.', along-with legends 'Consumption of Alcohol is Injurious to Health' 'Be Safe-Don't Drink and Drive' and 'FOR SALE IN U.T. CHANDIGARH ONLY'.





**Annexure 'D'**

Excise Duty on Indian Made Foreign Liquor (IMFL) for the Excise Policy 2023-24 (01.04.2023 to 31.03.2024)																								
EDP (LOWER LIMIT –	1	401	551	651	801	951	1051	1201	1351	1501	1651	1901	2151	2501	2801	3201	3501	4501	5601	7001	9001	12001	15001	
UPPER LIMIT)	400	550	650	800	950	1050	1200	1350	1500	1650	1900	2150	2500	2800	3200	3500	4500	5600	7000	9000	12000	15000	and above	
Rate of Excise Duty(Rs./PL)	66			76		88		100		128		185			205		295		370					
Minimum Retailsale price of Indian Made Foreign Liquor for the Excise Policy 2023-24 (01.04.2023 to 31.03.2024)																								
Quarts	240	250	260	290	355	400	440	475	505	525	545	580	600	685	735	810	895	1155	1260	1365	1575	1995	***	
Pints	120	125	130	145	180	200	220	240	255	265	275	290	300	345	370	405	450	580	630	685	790	1000	**	
Nips	70	75	80	85	95	115	125	135	140	145	150	160	165	185	195	215	235	290	315	345	395	500	*	

**Minimum Retail Sale Price for the EDP category 15001 & above will be fixed as per the following formula**

- \*\*\* Minimum Retail Sale Price in case of quarts = (EDP x 14%)
- \*\* Minimum Retail Sale Price in case of Pints = (EDP x 7%)
- \* Minimum Retail Sale Price in case of Nips = (EDP x 3.53%)

MINIMUM RETAIL SALE PRICE OF COUNTRY LIQUOR FOR THE EXCISE POLICY 2023-24 (01.04.2023 to 31.03.2024)			
	Quarts	Pints	Nips
Country Liquor 50Degree	150	85	50
Country Liquor 60Degree	160	90	60
Country Liquor 65Degree	185	95	60

MINIMUM RETAIL SALE PRICE OF INDIAN BEER FOR THE EXCISE POLICY 2023-24 (01.04.2023 to 31.03.2024)	
Light Beer & Strong Beer (per Bottle of 330 ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v)	Rs. 70/-
Light Beer & Strong Beer (per Bottle/ Can of 500ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v)	Rs. 90/-
Super Mild Beer(per bottle of 650 ML having alcoholic content upto 3.5% v/v)	Rs. 70/-
Light Beer (per Bottle of 650 ML having alcoholic contents above 3.5% v/v and upto 5.25% v/v)	Rs. 110/-
Strong Beer (per Bottle of 650 ML having alcoholic contents above 5.25% v/v and upto 8.25% v/v)	Rs. 120/-

#### Fixation of Minimum Retail sale Price of Indian Wine

- Minimum Retail sale Price in case of Indian Wine (L-1D) will be fixed as per following formula: - (Ex-Winery Price + Excise Duty + Import Fee + Permit Fee + TCS + VAT @12.5%) + (50% profit of the EWP to be rounded off to next rupee).

#### Fixation of Minimum Retail sale Price of Imported Wine

- Minimum Retail sale Price in case of Imported Wine (L-1DF) will be fixed as per following formula: - (Ex-Winery Price + Excise Duty + Import Fee + Permit Fee + TCS + VAT @12.5%) + (30% profit of the EWP/EDP to be rounded off to next rupee).

## Annexure 'E'

Type of Licence		Excise Duty/ Assessment Fee	Import Fees	Permit Fees	Extra License fee to be deposited at the time of making permit
L-1B (Wholesale of Indian Made ForeignLiquor)		As mentioned in the table at Annexure 'D'	Rs. 26 per PL	Rs.8 per PL	Rs. 3 per PL
L-1C (Wholesale of Indian Beer)	Super Mild Beer	Rs. 20 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L-1C (Wholesale of Indian Beer)	Light Beer	Rs. 30 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L-1C (Wholesale of Indian Beer)	Strong Beer	Rs. 36 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L1-C1 (Wholesale of Ready-to-Drink Beverages)		Rs. 30 per BL	Rs. 5 per BL	Rs. 5 per BL	--
L-1D (Wholesale of Indian Wine)		Rs. 15 per BL	Rs. 4 per BL	Rs. 3 per BL	--
L-1DF (Wholesale of Imported Wine & Imported RTD)		Rs. 20 per BL	Rs. 5 per BL	Rs.4 per BL	--
L-1F (Wholesale of Imported Foreign Liquorand Imported Beer)	IFL	Rs. 265 per PL	Rs. 26 per PL	Rs. 6 per PL	--
L-1F (Wholesale of Imported Foreign Liquorand Imported Beer)	IB	Rs..45 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 2 per BL
L-10C (License for Micro-Brewery)		Rs. 30 per BL	--	Rs. 5 per BL	--
L-13 (Wholesale of Country Liquor)		Rs. 42 per PL	Rs. 22 per PL	--	--
L-17 (Wholesale of Denatured Spirit)		Rs. 1 per BL	--	--	--
Permit Revalidation Fee 2023-24			Rs. 25/- per BL		

## Annexure-‘F’

EXCISE LEVIES FOR CSD MILITARY CANTEENS ONLY (L-9) FOR EXCISE POLICY 2023-24(01.04.2023 to 31.03.2024)				
Type of Liquor	Excise Duty	Import Fees	Permit Fees	Assessment Fee
IMFL	Rs. 165 per PL	Rs. 36 per PL	Rs. 8 per PL	Rs. 60 per PL
IFL	Rs. 165 per PL	Rs. 36 per PL	Rs. 8 per PL	Rs. 60 per PL
RUM	Rs. 55 per PL	Rs. 15 per PL	Rs. 6 per PL	Rs. 32 per PL
Beer	Rs. 37 per BL	Rs. 15 per BL	Rs. 6 per BL	Rs. 7 per BL
Wine	Rs. 7 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 6 per BL
RTD, Cider etc.	Rs. 7 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 6 per BL
EXCISE LEVIES (ASSESSMENT FEES) FOR EXCISE POLICY 2023-24 (01.04.2023 to 31.03.2024)				
Type of License	IMFL/IFL	BEER	WINE, RTD etc.	
L-2 and L-14A (Retailsale of IMFL, Country Liquor and Beer)	Rs. 12 per BL	Rs. 12 per BL	--	
L-2D (Retail vend of Imported Wine, Indian Wine, RTD and Imported Beer for consumption off the premises)	-	Rs. 35 per BL	Rs. 20 per BL	
L-3, L-4, L-5 (Retail vend of foreign liquor including beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)	Rs. 250 per BL upto EDP of Rs. 3000/-	Rs. 35 per BL	Rs. 20 per BL	
	Rs. 330 per BL for EDP above Rs. 3000/-			
L-3A, L-4A, L-5A (Retail vend beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)	--	Rs. 35 per BL	Rs. 20 per BL	
L-10A (Retail Vend of Draught Beer in a Restaurant)	--	Rs. 35 per BL	--	
L-10AA (Retail Vend of Wine in a Restaurant)	--	--	Rs. 20 per BL	
(L-10B) Retail vend of imported foreign liquor, imported beer, imported wine and Indian wine in a departmental store	Rs. 300 per BL	Rs. 36 per BL	Rs. 22 per BL	
L-12C (Retail vend of foreign liquor including beer, wine and ready to drink beverages in a Club)	Rs. 250 per BL upto EDP of Rs. 3000/-	Rs. 35 per BL	Rs. 20 per BL	
	Rs. 330 per BL for EDP above Rs. 3000/-			