

Annexure-A**Subject: Excise Policy for the Financial Year 2026-27****A. General**

The annual exercise for formulation of the Excise policy is carried out to lay down the foundation of the expected Excise Revenue, define the route to market and to formalise the supply chain management. The purpose and intent of the excise policy is to maximise the Excise Revenue and also to ensure that the citizens get good quality liquor. The excise policy also ensures that all the stakeholders achieve their potential objectives.

Excise Policies of the last few years brought in several reforms in liquor trade which resulted in substantial increase of revenue. These policies have achieved the desired results and the revenue collection has gone up tremendously. Excise revenue which was around Rs. 6200 crores till financial year 2021-22 has seen a massive jump during the last four financial years. The Excise Policy, 2025-26, envisaged revenue target of Rs. 11,020 crores (revised by Finance Department at Rs. 11200 crores), which will be achieved by 31st March, 2026. For the next financial year i.e 2026-27 excise revenue target has been projected at Rs. 12,800 crores.

Excise Policy primarily deals with four sectors i.e retail sector, wholesale sector, manufacturer/importer and other licenses. The Excise Policy for the year 2026-27 continues with reforms initiated in the previous years and bringing in new reforms in the interest of State revenue and stakeholders. The Excise policy for the FY 2026-27 lays down the following measures:

B. Retail Sector

1. Mode of allotment: Following provision was enshrined in Excise Policy, 2025-26:

Retail licenses allotted for the financial year 2025-26 may be renewed for the subsequent period on payment of revised license fee and other terms and conditions as may be prescribed by the State Government.

Accordingly, the retail licenses for the financial year 2026-27 shall be offered for renewal to the existing L-2/L-14A retail licensees subject to the following:



- i) The licensee shall deposit 0.6% of prescribed license fee for the year 2026-27, as defined in subsequent para, of a group as renewal fee along with the application for renewal.
- (ii) An undertaking regarding compliance of the provisions of the Punjab Excise Act (Act 1 of 1914) and the Policy/rules/orders framed there under and the terms and conditions of the license which may be granted, shall be submitted by the applicant along with the application for the renewal of the license.

2. Renewal Fee:- A renewal fee, as mentioned in para 1 above, shall be payable by demand draft drawn in favour of CEO, ETTSA by the applicant along with the application. The proof of payment shall have to be attached along with the application.

3. Formation of Groups and fixation of reserve price/ prescribed license fee thereto - For the financial year 2026-27, the formation of group shall be kept same as was kept in financial year 2025-26. These groups are being offered for renewal to the existing retail licensees. Reserve price/ prescribed license fee of a group in 2026-27 shall be calculated as given hereunder:

Reserve Price/ Prescribed License Fee of the Groups in 2026-27= Discovered license fee of the group in 2025-26 + 6.5% increase over the discovered license fee of the group in 2025-26.

Illustration: If discovered license fee of the group in 2025-26 was Rs. 100 crores. In case of renewal, prescribed license fee of the group will be kept at Rs. 106.5 crores (Rs. 100 crores + Rs. 6.5 crores) in 2026-27. Renewal fee for the group will be 0.6% of Rs. 106.5 crores i.e Rs. 63.90 lakhs.

In case the group, whose discovered license fee of the group in 2025-26 was Rs. 100 crores, is not renewed by the existing licensee, then the reserve price of the group for the purpose of e-tender will be kept at Rs. 106.5 crores for the year 2026-27.

There will be 207 Groups excluding L-2 Airport Groups in the entire State as that of last year i.e 2025-26.

Sr. No	Name of the Zone	Name of the Range	No. of Groups	Annual Discovered license fees (Rs. crores) 2025-26	Reserve Price (Rs. crores) 2026-27
1	Patiala	Ropar Range	19	1162	1238
		Ludhiana East Range	19	963	1026

		Ludhiana West Range	25	1113	1185
		Patiala Range	21	979	1043
Total Patiala Zone			84	4217	4491
2	Jalandhar	Jalandhar-1 Range	12	542	577
		Jalandhar-2 Range	13	560	596
		Hoshiarpur Range	13	549	585
		Kapurthala Range	7	323	344
		Amritsar Range	14	649	691
		Gurdaspur Range	12	542	577
Total Jalandhar Zone			71	3164	3370
3	Ferozepur	Ferozepur Range	9	427	455
		Faridkot Range	15	728	775
		Bathinda Range	13	665	708
		Sangrur Range	15	677	721
Total Ferozepur Zone			52	2497	2659
Total State			207	9878	10520

The groups which are not renewed, will be allotted through e-tender. The procedure of e-tender will be the same as was followed in 2025-26.

4. Duties and fee adjustable in prescribed license fee: Excise duty payable on minimum guaranteed quota of PML payable at manufacturer stage, wholesale stage and retail stage will be adjustable in the prescribed license fee of the retail vends. In addition to this, the retail licensee L-2/L-14A will pay license fee @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes. However, aforesaid license fee paid till the last day of a particular month will be adjusted in the prescribed monthly instalment of license fee for that particular month. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it will be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund will be admissible to the licensee. It is clarified that the security/additional security amount shall not be utilized for this adjustable license fee.

5. Quota of PML, IMFL, IFL and Beer

- a. **Quota of PML:** Annual quota of 50 degree and 65 degree country liquor (Punjab Medium Liquor) for financial year 2025-26 was fixed at 8.534 crores proof litres. Annual quota of 50 degree and 65 degree PML for financial year 2026-27 shall be 8.790 crores proof litres i.e 3% increase over the last year. Quota of 40 degree PML shall be kept upto 5% of the Minimum Guaranteed Quota of 50 degree and 65 degree PML of the Group. This quota will be over

and above the MGQ and additional quota of 50 degree and 65 degree PML, to be issued upon the receipt of the request of the licensee as per the provisions of the Policy.

b. Quota of IMFL, IFL and Beer

Since the year 2022-23, there has been a paradigm shift in the mode of collection of Excise revenue from “High Duty-Low License Fee” model to “Low Duty -High License Fee” model. The realization of Excise Revenue as a result of this policy, primarily, shifted to the license fee being paid by the retailer. For achieving success in this model, it was felt that quota of IMFL, IFL and Beer being made available to the retailer was opened up so as to realize the actual potential of the trade and only quota of PML was fixed. The open quota of IMFL, IFL and Beer helped in assessing demand driven potential of different areas across the State. The dynamics of open quota are still in evolving stage and is dependent upon the price differential between the cheap brands of IMFL and PML.

The shift from fixed to open quota system removes the shackles of Government control and introduces the concept of “Free Market System based on demand and supply” in the liquor trade. Now, the liquor trade is being run in accordance with the dynamics of free market, based on consumption pattern. General trade practices also support the free market driven trade practices. This open quota system has realized actual demand and is an improvement over and above the regulated trade system. This system of free market driven trade practice has not only resulted in achieving substantial increase in the overall excise revenue of the State but has also proved to be very successful over the last four years.

Accordingly, Quota for IMFL, Beer and IFL (BIO Brands) shall continue to remain open in the year 2026-27 on similar lines as that of financial year 2025-26. It would, thus, be open for a licensee to lift IMFL, IFL and Beer as per the demand of the market. However, Excise Commissioner, Punjab shall have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent. The Collector of the Zones, shall submit monthly report to the Excise Commissioner, Punjab with regard to any excess lifting with malafide intent. The Excise Officer of the concerned area shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the

corresponding month of the last year and previous month of the current year. He shall immediately inform the concerned Assistant Commissioner (Excise), in charge of the respective range and Deputy Commissioner (Excise), in charge of the respective zone, about any abnormal lifting of Quota with malafide intent and shall also take immediate appropriate punitive as well as corrective action.

6. Lifting of PML Quota:-During the year 2026-27, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of 50 degree and 65 degree PML month wise as under:-

Sr No	MONTH	PML
1.	April, 2026	8.33%
2.	May, 2026	8.33%
3.	June, 2026	8.33%
4.	July, 2026	8.33%
5.	August, 2026	8.33%
6.	September, 2026	9.33%
7.	October, 2026	9.33%
8.	November, 2026	10.33%
9.	December, 2026	9.33%
10.	January, 2027	9.33%
11.	February, 2027	9.33%
12.	Upto 15 th of March, 2027	1.37%
Total		100%

Note:

i. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2027 shall be allowed upto 15th March, 2027. However, the last date of lifting for the month of March, 2027 may be extendable by a further upto 7 days i.e. upto 22th March, 2027 at the level of Excise Commissioner, Punjab.

ii. The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a Group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall

have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted in the scheduled month and such penalty shall not be adjustable in the license fee. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. However, in case licensee fails to lift the prescribed monthly MGQ of PML during a particular month, the licensee shall be allowed to lift such un-lifted monthly MGQ of PML only in the following next month and accordingly, the excise duty paid on lifting of such quota of PML shall be adjusted in the monthly installment of the month in which it is lifted.

iii. Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.

iv. Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.

Quota of 40 degree PML shall be lifted in four equal quarterly instalments. The qualifying period and last date of lifting of 40 degree Quota of PML will be as under:

S.No	Qualifying Period	Last date of lifting of 40 degree Quota of PML
1	1 st April, 2026 to 30 th June, 2026	30 th June, 2026
2	1 st July, 2026 to 30 th September, 2026	30 th September, 2026
3	1 st October, 2026 to 31 st December, 2026	31 st December, 2026
4	1 st January, 2027 to 15 th March, 2027	15 th March, 2027

7. Additional Quota: On account of price differential between cheap IMFL brands and PML brands, a shift has taken place from cheap IMFL brands to PML brands as per market forces, which necessitated a significant lifting of additional quota of PML in financial year 2025-26 and it also resulted in augmentation of excise revenue. As

the same trend is likely to continue, hence, the provision of additional quota of PML may be continued. Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the Group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee. Additional quota will be lifted as per the table given below:

S.No	Qualifying Period	Last date of lifting of additional Quota of PML
1	1 st April, 2026 to 30 th June, 2026	30 th September, 2026
2	1 st July, 2026 to 30 th September, 2026	31 st December, 2026
3	1 st October, 2026 to 31 st December, 2026	20 th February, 2027
4	1 st January, 2027 to 15 th March, 2027	20 th March, 2027

8. Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2025-26 in the next Financial Year in case of retail vends: Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2026-27 over the financial year 2025-26. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days

of the allotment or by 15th of April, 2026 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31st December, 2026. After 31st December, 2026, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.

9. Excise Duty/ Assessed Fee:-For the year 2026-27, the Excise Duty on all kinds of liquor except PML and IFL shall be charged at the rate of 1% of the wholesale price (WSP) at wholesale stage. Assessed fee at the rate of 1% of the WSP shall be charged on IFL (BIO Brands) at whole sale stage.

Excise duty at the rate of Rs. 53/-per PL, Rs. 107/-per PL and Rs. 107/-per PL shall be charged at retail, wholesale and manufacturer levels respectively, on Minimum Guaranteed Quota of PML. However, this would be part of the total license fee of the Group. If additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only but no excise duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against any additional quota also shall not be adjustable in the license fee.

Excise duty structure of 40 degree PML:

Excise Duty at the rate of Rs. 50/-per PL shall be charged at wholesale level and Rs. 50/- per PL shall be charged at manufacturer level. There will be no excise duty on 40 degree PML at the retail level. The excise duty paid on 40 degree PML quota shall not be adjustable in the license fee.

10. Additional License fee:-An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below:-

	2025-26		2026-27	
PML	Rs. 22/- per PL		Rs. 22/- per PL	
IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor products	EDP upto Rs. 1000	Rs. 37/- per BL	EDP upto Rs. 1000	Rs. 43 /- per BL
	More than Rs. 1000 but less than Rs. 2000	Rs. 45/- per BL	More than Rs. 1000 but less than Rs. 2000	Rs. 52/- per BL
	More than Rs. 2000 but less than Rs. 4000	Rs. 80/- per BL	More than Rs. 2000 but less than Rs. 4000	Rs. 90/- per BL
	Above Rs. 4000	Rs. 110/- per BL	Above Rs. 4000	Rs. 130 /- per BL
Beer	Rs. 22/- per BL		Rs. 27/- per BL	

This additional license fee shall not be part of the prescribed/ discovered license fee of the Group.

11. Security Money: Licensee shall have to deposit security equivalent to prescribed/discovered licensee fee for about 55 days i.e. at rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner:-

Percentage of Security Amount	To be deposited by the licensee
6%	Within 48 hours of the renewal/ allotment of the Group
6%	Within 7 days of the renewal/ allotment of a Group or by 31st March, 2026, whichever is earlier.
3%	Latest by 30th April, 2026.

Additional security: In case of the retail licensees opting for renewal for the year 2026-27, additional security shall be required to be deposited with an increase of 6.5% over and above additional security which was deposited in 2025-26. This additional security will be adjustable against the prescribed/discovered license fee.

Illustration: If the group had deposited additional security of Rs. 2 crores in 2025-26, and has opted for renewal for the year 2026-27 then it will be required to deposit additional security of Rs. 2.13 crores (2 crores + 0.13 crores (6.5% of 2 crores)).

12. Disposal of leftover groups through e-tender

The Groups which are not renewed, shall be disposed off through e-tender process as was followed in 2025-26. In such cases, modification of the Group size shall be permissible. Accordingly, for allotment of such a Group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone will be competent to do the same. In case any Groups are merged for the purpose of allotment, then the newly formed Group will be counted as one Group. However, while doing so, Deputy Commissioner (Excise)-cum-Collector of the respective zone has to keep in mind that the total excise revenue from all the left-over Groups of the District/Zone will remain the same.

In case of a Group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the Group shall vest in Financial Commissioner (Excise), Punjab, on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in charge of the concerned Zone, Assistant Commissioner Excise in charge of concerned range and Excise Officer of the concerned Excise District.

Terms and conditions:

a. Participation fee- The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees Five Lacs only) per e-tender through online process. The amount of participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA).

b. Earnest Money Deposit (EMD): The Bidder shall furnish, as part of its bid, an Earnest Money Deposit (EMD), 3% of reserve price for one group and for more than one group 3% of EMD for each group through online or offline process. In case of unsuccessful Bidder, earnest money will be refunded after the completion of the tender process. If the applicant does not deposit requisite security/ additional security as prescribed by the due dates, the EMD amount shall stand forfeited.

c. Security Money: A successful applicant shall have to deposit security equivalent to discovered licensee fee for about 55 days i.e. at rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner:-

Percentage of Security Amount	To be deposited by successful bidder
3%	EMD taken at the time submission of tender will be adjusted in the security.
4%	Within 48 hours of the allotment of the Group
5%	Within 7 days of the allotment of a Group or by 31st March, 2026, whichever is earlier. However, where allotment is made after 31 st March, 2026, it shall be payable within 7 days of allotment of Group
3%	Latest by 30th April, 2026.

d. **Additional security:** In case, the discovered license fee/bid exceeds the reserve price of a Group by 20%, then the successful allottee shall be required to deposit an additional security equivalent to 10% of the difference between the discovered license fee/bid and the reserve price. This additional security shall be paid within 48 hours of the allotment of the Group. This additional security will be adjustable against the discovered license fee.

e. **Cap on maximum number of groups allotted to a single entity:** In case of allotment of leftover groups i.e group which are not renewed through e-tender, no entity will ordinarily be allotted more than 5 Excise Groups. However, Financial Commissioner Excise, Punjab, for the reasons recorded in writing may increase or decrease this number based on local conditions.

f. **Declaration of successful bidder:** Allotment will be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security as well as additional security amount within the prescribed time period, the offer will pass on to H2 at H1 rates. Similarly, this offer will keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding that particular group and any money including EMD deposited by the entity shall be forfeited.

g. **Evaluation of Bids:** Evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) as consisting of Assistant Commissioner (Excise) of the concerned Excise Range, Excise Officer of the concerned Excise District and Excise Inspector of the concerned Circle. The concerned District Magistrate of the district himself/herself or his/her nominee shall act as an Observer during the opening of technical and financial bid covers. The Excise Commissioner, Punjab,

may also appoint senior officers to act as the Departmental observers. The concerned Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. should be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The Assistant Commissioner (Excise) will log himself in the presence of the other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for verification to its satisfaction, if needed. It is the responsibility of the bidder to upload clear and legible copy of all the documents on e-proc at the time of submission of tender. However, in exceptional cases, where the document is not legible and the financial aspect of the bid is not affected, TEC may request for a clear copy of the document. The terms and conditions as mentioned in DNIT shall be applicable.

h. An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the Group.

No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. This is being incorporated to eliminate the scope of monopoly/oligopoly in the trade. In case of retailers and manufacturers/wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing/pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern/related entities. For this purpose, sister concerns/related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.



i. Genuineness of information: The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

j. If a Bidder is found by Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by Department of Excise for a period of 2 (two) years from the date such Bidder is found by Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

k. Procedure of e-tender: The detailed procedure of e-tender is given at Annexure IV.

l. Eligibility to hold a retail liquor license (L-2/L-14A)

i. Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e., 2023-24, 2024-25 and 2025-26 shall be eligible to participate in the e-tender. In case of a newly constituted Partnership firm/LLP, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

ii. The eligibility for an entity to participate in the allotment process shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

iii. Other Documents:

The applicant shall be required to submit the following documents as a part of technical bid along with the application for e-tender online on the portal i.e <https://eproc.punjab.gov.in> :

- a. Details of applicant duly filled in Annexure A given in DNIT.
- b. Proof of deposition/ submission of non- refundable participation fee (system generated receipt)

- c. Proof of deposition/ submission of EMD prescribed. The proof can be either system generated receipt or receipt from Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of EMD prescribed.
- d. PAN card of individual in case of proprietorship firm/LLP. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.
- e. Proof of filing Income Tax Returns for the last three assessment years i.e 2023-24, 2024-25 and 2025-26 of the bidding persons/ entity or partners of a firm.
- f. Adhaar card of the bidding persons/ entity or partners of a firm.
- g. A Net Worth certificate and CIBIL score as prescribed.
- h. No-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year.
- i. A duly notarized Affidavit in the format as illustrated in Annexure- B annexed to DNIT regarding compliance of various provisions of Punjab Excise Act 1914 and rules made there under with respect to grant of license in L-2/ L-14A for retail sale of liquor.
- j. The duly filled checklist as per Annexure C-Technical Qualification Criteria annexed to DNIT shall be uploaded.
- k. Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of company. Tender document shall be signed by all the partners in case of partnership firm and directors or authorized signatory in case of partnership firm/ company/ LLP. Tender shall be accompanied by copy of the partnership deed/ registration certificate, as the case may be, duly attested by Chartered Accountant/ Company Secretary.

13. Adjustment of security and additional security: In case of default in the payment of security/ additional security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/additional security/license fee shall be forfeited. 1% of the security money shall be adjusted in each instalment of

license fee payable for the months of August, 2026 and September, 2026, 0.5% of this security money shall be adjusted in instalment of license fee payable for the month of December, 2026. The remaining 12.5% of security money shall be adjusted in the license fee for the month of March, 2027. Entire Additional security money, if any, shall be adjusted in the monthly instalment of license fee for the month January, 2027. Schedule of adjustment of security money and additional security money is given hereunder:

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money/ additional security (if any)	Net Instalment of license fee in % of total license fee
April, 2026	7.8	0.0	7.8
May, 2026	7.8	0.0	7.8
June, 2026	7.8	0.0	7.8
July, 2026	7.8	0.0	7.8
August, 2026	7.8	1.0	6.8
September, 2026	7.8	1.0	6.8
October, 2026	7.8	0.0	7.8
November, 2026	9.0	0.0	9.0
December, 2026	8.8	0.5	8.3
January, 2027	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February, 2027	5.8	0.0	5.8
March, 2027	14.0	12.5	1.5
Total	100.0	15.0 security plus additional security, if any	85.0 minus additional security, if any

14. Schedule of payment of instalment of prescribed license fee:

14.1 Payment of instalment of prescribed license fee shall be made as per schedule given below:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money/ additional security (if any)	Net Instalment of license fee in % of total license fee
April, 2026	7.8	0.0	7.8
May, 2026	7.8	0.0	7.8
June, 2026	7.8	0.0	7.8
July, 2026	7.8	0.0	7.8
August, 2026	7.8	1.0	6.8

September, 2026	7.8	1.0	6.8
October, 2026	7.8	0.0	7.8
November, 2026	9.0	0.0	9.0
December, 2026	8.8	0.5	8.3
January, 2027	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February, 2027	5.8	0.0	5.8
March, 2027	14.0	12.5	1.5
Total	100.0	15.0 security plus additional security, if any	85.0 minus additional security, if any

Each monthly instalment of the discovered license fee is payable by the **last day** of the same month. In case of late payment of any instalment an interest at the rate of **1.5 percent**, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the **10th** day of the **next month**, the license shall be deemed suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a Group after payment of all due excise levies, interest, penalty of Rs. 2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the 20th day of the said month, then security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee will also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes. Payment of instalment fee for the month of March, 2027 shall be paid by 15th March, 2027. In case last day of the payment is a holiday, then the following working day will be considered as the last day for the payment of instalment of monthly license fee.

14.2 The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan) or by bank draft drawn in favour of Assistant Commissioner (Excise) of the concerned range.

14.3 The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.

15. Terms and conditions of license in form L-2 and L-14A for the Excise Year 2026-27: License in Form L-2 for IMFL/ IFLand Beer and in Form L-14A for Punjab Medium Liquor in a Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone for the year 2026-27, in accordance with the following terms and conditions:

16. Distribution of retail vends in Punjab

16.1 Rural and urban areas shall remain same as defined in the previous year's excise policy. There can be a combination of urban and rural areas in a Group depending upon the viability of the Group. The number of vends allowed to be opened shall be specified at the time of formation of Groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee will have discretion in respect of opening of number of vends in a Group subject to the same upper limit. In case, the licensee remains unable to open vends/ opens less than this upper limit, there will be no change in the excise revenue including license fee of the allotted Group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

16.2 There shall be 207 Groups excluding L-2 Airport Groups in the State of Punjab. These Groups may cover approximately 6378 vends in the State excluding model shops, sub vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by Groups. The command area for each excise Group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends may be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise Group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.



16.3 Location of Vends: The retail vends can be opened in any of the markets, malls, commercial roads/areas, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc. As per Punjab Liquor License Rules, 1956; Rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within 100 meters in Rural areas and 50 meters in urban areas from the following:

- i. Educational Institutions.
- ii. Religious places.

The distance shall be measured from the main entrance gate of the institution and the religious place. This provision shall however be only for the recognised educational & religious places by the State Government.

16.3 A Prohibition in Holy Cities: The prohibition pertaining to holy Cities notified by the Government from time to time shall be strictly adhered to.

In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and Rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of **CA N6374 os. 12164-12166 of 2016**.

16.4 Sub-vends: Sub-vends shall be permitted as follows:

S.No	Area of the Group	Number of sub-vends	No. of 40 degree PML sub-vends
1	Urban Area only	3	2
2	Rural Area only	5	3
3	Combination of Urban Area and Rural Area	5 (subject to maximum 3 in Urban area)	3

Note: In case groups are merged into one group, then the number of sub-vends in the merged group will be equal to the sum of sub-vends prescribed for the groups being merged.

The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise), In charge of respective Range subject to the limitations prescribed under the Rules. Groups comprising of rural areas/ areas under expansion, shall be allowed to open maximum 2 additional sub-

vends (PML), with approval of Excise Commissioner, Punjab on recommendation of concerned Deputy Commissioner Excise, Assistant Commissioner Excise and Excise Officer.

In order to provide legitimate liquor in the areas where illicit distillation/ illegal ingress of liquor/ presence of vulnerable sections of the society and offences under Excise Act are large in number, sub-vends for exclusive sale of 40 degree PML, shall be opened as per the provisions of 40 degree PML envisaged in the Policy over and above the sub-vends prescribed above. The location of these sub-vends shall be finalized by the Committee headed by Deputy Commissioner (Excise) of the concerned zone with two Assistant Commissioners (Excise) in the concerned zone as the members keeping in mind the rules pertaining to the location of sub-vends. The annual fee of 40 degree PML sub-vend shall be Rs. 10,000/- per sub-vend.

The one-time fee for opening sub-vends during the year 2026-27 shall be as under:-

Sr. No	Area	Fee per sub-vend
1	Municipal Corporations	3.5 lakh
2	Municipal Committees	1.25 lakh
3	Rural Areas	60 thousand

If the inter-se distance between two regular vends of the neighbouring Groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring Group.

16.5 Model Shops: Each excise Group licensee shall open one Model Shop as per norms in Municipal Corporation area, whereas this shall be optional for other areas. Maximum cap on model shops in Municipal Corporation area shall be 2. The model shop shall be in addition to the vends already prescribed. This model shop may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area Minimum Carpet Area of model shop shall be more than 500 sq ft. Rules regarding location of sub-vends shall also be applicable to the location of model shops mutatis mutandis. The annual fee for the grant of model shop shall be Rs. 3.50 lakhs. In the retail licensee does not open the model shop as prescribed, then penalty to the tune of Rs. 3.50 lakhs shall be levied.

16.6 Stand-alone Beer Shops: Furthermore, in addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each Group may open one stand alone vend (for consumption off the premises). It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A. The annual fee for the grant of such a stand alone beer shops shall be Rs. 30,000 /-. Rules regarding location of sub-vends shall also be applicable to the location of stand alone beer shops mutatis mutandis.

16.7: Additional Godown to L-2/L-14A license: Every L-2/L-14 A retail licensee may open one godown (carpet area not more than 2000 sq ft.) which will be attached to one of his retail vends within the command area of his Group. It shall be specifically mentioned in the map of the retail vend. Any transfer of stock from the godown to the retail vends within the Group will be done through e-abkari against transit slip. The annual fee of this godown shall be Rs. 1,25,000/-.

16.8: Last date of recovery of fee pertaining to model shops/stand-alone beer shops/ sub-vends/ additional godowns/ bonded ware houses of L-1s etc.:

Licensee fee prescribed for model shops/stand-alone beer shops/ additional godowns/ bonded ware houses of L-1s etc. shall be deposited latest by 30th June, 2026. In case of delay, penalty to the tune of Rs. 3.5 lakhs or equivalent to fee prescribed whichever is less along with interest @ 1.5% per month shall be levied.

Further, the licensees shall be allowed to obtain model shops/ stand-alone beer shops latest by 30th June, 2026 only.

16.9 Hours of sale and dry days

16.9.1 Hours of sale: Sale of PML, IMFL, IFL , Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight.

However, vend located within **50 meters from the main entrance of the Railway stations** shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional

license fee of Rs.25 lakhs per annum. Hard bars existing in 5 kms adjoining area of Municipal Corporation Areas and in 2 kms adjoining area of Municipal Councils shall also be allowed to open upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs. The payment shall be made in equal installments per quarter from the date of grant of license. It is clarified that the total fee shall be Rs. 25 lakhs, irrespective of the date of grant of license. Adjoining shortest motorable area shall be measured from the edge of the boundary of MC area towards the premises of such hard bar, excluding the area notified as prohibited area/ holy city by the Government from time to time. L-12A licensee shall be allowed to open between 09.00 A.M and 1.00 am of the following day.

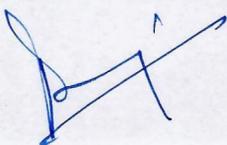
16.9.2 Dry Days: The Government may declare any day as dry day in accordance with the Punjab Liquor License Rules, 1956.

17. Disposal of cancelled Group: In the event of cancellation of the license of a Group, the Deputy Commissioner (Excise) cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the deposit of security and additional security, if any, shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other licenses allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of prescribed license fee in the balance number of equal instalments due till March, 2027. The rules regarding carry forward of the quota for the relevant Group shall be the same as applicable for carry forward of quota for other Groups as allotted in the beginning of this Excise Policy, 2026-27.

17. Other conditions for Retail/Other Licenses

17.1 L2 licensees are eligible for retail sale of IMFL, IFL, Beer, Wine, RTD, Cider and other types of liquor to individuals and to all license holders of Hotels, Clubs, Restaurants, Permit Holders etc as prescribed in the Act/Rules.

17.2 The L-2/ L14A Licensee shall procure PML, IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products from L-1 Licensee.



17.3 There may be situation that the person may have been allotted multiple Groups and in one or more Groups he has defaulted for the payment of security and additional security (if any) amounts as per schedule. In such a case only the defaulter Group shall be re-allotted.

17.4 No License should be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and Excise Commissioner, Punjab has accepted that resolution.

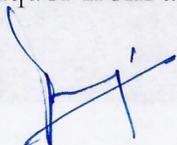
17.5 As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, if any un-accounted liquor is detected at any vendor at any place in relation to/possession of the licensee, then the licensee is liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be confiscated and destroyed.

The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.

17.6 The licensees will have to ensure compliance of all the terms and conditions of the license including the following:-

- a. Timely payment of fees/duties/any other dues.
- b. Ensuring no spurious liquor gets sold at the vend.
- c. Ensuring no brand pushing to consumers.
- d. Ensuring consumers have choice of brands at the vend.
- e. Mandatory purchase of supply from L1 license holders as prescribed in Punjab.
- f. Ensuring no liquor is sold to a person below 25 years of age.

17.7 Hotels, clubs and Restaurants Hard Bars/Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.



18. Stringent penal action will be taken against the licensee if any of the license conditions are violated. This shall be in addition to immediate closure of the particular vend/Group with no reduction in the total excise revenue of the relevant Group.

19. The licensee shall maintain appropriate records as specified by the Excise Department.

20. The Custom Bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale and retail licensees shall submit prescribed monthly statement/return of sale and purchase of PML, IMFL, IFL, Beer and other liquor products as the case may be, separately, by the 7th day of every following month electronically on e-Abkari portal.

21. The L-2/L-14A license may be renewed for the subsequent period on payment of revised license fee and other terms and conditions as prescribed by the Government.

22. No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a License on the expiry of the period for which the same remains in force.

8 23. The licensee shall be required to procure, install and make necessary provisions for IT and non-IT infrastructure at the licensed premises for successful implementation of the IT system introduced by the Excise Department.

24. Prohibition

24.1 In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no compensation shall be payable on that account. It is also clarified that the Liquor

vends/Groups which have been closed under any other act for any violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies.

24.2 The Licensee shall inter-alia abide by the following prohibitory measures namely:

a. It will be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licenced premises of the hotels/ restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'.

b. The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health". As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:-

"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."

c. The size of the sign boards on the vends shall be not more than that of the width of the shop.

d. The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ for sale or service of liquor to any person under the age of 25 (twenty five) years and same shall be displayed at the conspicuous place in the bar premises.

e. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.

25. Furnishing of information: The Licensee shall be bound to furnish any information in connection with L-2/L-14A License truly and faithfully within the time prescribed by the Excise Commissioner or the Deputy Commissioner (X) or Assistant Commissioner (Excise) or Excise Officer or Excise Inspector. Any refusal to furnish the information, furnishing of false information or non-compliance of the orders will be regarded as breach of the Terms and Conditions of the License. Breach of Terms and conditions may also result in non-issue of Transport Permits or suspension/cancellation of License.

26. Power to suspend or cancel license and forfeiture of security

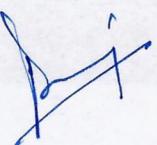
26.1 The Authority granting L-2/L-14A license may suspend or cancel the license as per provisions of the Punjab Excise Act, 1914 and rules made there under.

26.2 The Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

26.3 In case of a surrender of a retail license by a licensee, the security deposit shall be forfeited and the Excise Group will be re-allotted and the said licensee will also be prohibited from participating in any other allotment process for a period of two years. In case the Government suffer any loss of revenue on account of re-allotment, it shall be recovered as excise arrear from the person who has surrendered such license.

 **26.4.** The provisions of the Punjab Excise Act, 1914 and the Punjab Liquor License Rules, 1956 and all orders/directions issued there under shall be deemed to form an integral and inseparable part of the Terms and Conditions as if they were expressly set out in the Terms & Conditions for grant of L-2/L-14A license. All other conditions of Rules/ Orders of Excise Department shall apply mutatis mutandis. Applicants are also hereby advised to access, read and understand the same before applying for the license.

27. L-2 D License- Fresh L-2D license shall be granted only to the existing L-2/L-14 A of financial year 2026-27 within the command area of his Group. The existing stand alone L-2D Licenses which were granted prior to 31st March, 2021 may be renewed. L-2 D licensee will be allowed to sell imported Wine, imported beer,



imported Cider, imported RTD and Indian Wine having EWP of Rs. 4000 per case and above. The annual license fee of L-2D license shall be Rs. 2 lakhs.

28. L-2 (Airport) :- In order to cater to the demand of the passengers, there will be airport Groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of airports in Punjab. The applicant for L-2 Airport Group/s will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups has been notified.

29. Issue of invoice:- All the retail licensees shall issue sale invoices.

30. The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. In case of 40 degree PML, both minimum and maximum retail sale price shall also be fixed as per Annexure-III. The Government may intervene to keep the prevailing prices under check.

31. Special License Fee (Cows Welfare Fee): Special license fee @ Rs 1.75 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department from the Consolidated Fund of the State by the Government.

32. Transfer/sale of unsold/un-lifted quota of PML:

The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the Group to another Group. This facility shall be available to the retail licensees through e-abkari portal. The procedure for the same will be prescribed by the Excise Commissioner, Punjab.

33. Transfer of Excise Group:-

The successful allottee or licensee, shall have the option to get the allotment/license of complete Group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

- (i) The successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee.
- (ii) The successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license.
- (iii) Only one transfer will be allowed during the financial year.
- (iv) Before transfer of allotment/ license of the said Group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules.
- (v) The request made by the successful allottee or licensee, for the transfer of allotment/ license, shall be subject to the approval by the Excise Commissioner, Punjab.

34. Interest on unpaid dues:

If any levy/duty/fee is not paid within prescribed time/due date, interest of 1.5% per month shall be charged on daily basis for the period of delay on unpaid amount. Further, if there is delay beyond 30 days in discharging of liabilities, provisions of section 36 of Punjab Excise Act, 1914 will be implemented.

C. Wholesale Sector

Grant of Wholesale License in Form L-1- In order to bring more efficiency in supply chain and break linkages between manufacturer, wholesalers and retailers, new criteria for granting L-1 License was introduced during 2022-23. Over the period of last four years, revenue from L1s has transpired into new stream of revenue for the State and has assisted in achieving revenue growth breaking earlier barriers. The combined revenue from wholesale and retail sector has increased significantly after introduction of reforms as per the New Excise Policy.

A Group of Ministers (GOM) was constituted by the Government to examine the provisions of the Draft Excise Policy, 2026-27 including terms and conditions for the grant of wholesale liquor license L-1. The following shall be terms and conditions and fee of L-1 IMFL/IFL, L-1 PML and L-1 Others:

- a. L-1 license granted for the Excise Policy for the year 2025-26 shall not be renewed i.e. L-1 license shall be granted afresh in the year 2026-27.
- b. The whole-sale license in form L-1 is meant for sale of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
- c. L-1 (PML) is meant for the sale of Punjab Medium Liquor (PML) only.
- d. L-1 (IMFL/IFL) & L-1 (Others) are meant for the sale of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL), Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML.
- e. Further, one entity can be granted only one type of L-1 out of L-1(IMFL/IFL), L-1(Others) and L-1 (PML).
- f. After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned below:

In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture/ any other form of legal entity:

- i. having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entity/es should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor will be counted.
- ii. An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor

retail sale liquor license in Punjab through any L-2/L-14A license. Vice – versa conditions shall also apply. Further, in case of joint venture entity, this condition shall apply to all the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant.

L-1 for various categories of liquor will be as follows:-

(a) L-1(IMFL/IFL):-

- a. Annual Fixed License fee for this license shall be Rs 3 crores.
- b. A liquor manufacturing entity of IMFL, having sold not less than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years, shall chose only one L-1(IMFL/IFL) licensee to sell its products in the State.
- c. One L-1(IMFL/IFL) licensee can sell the products of only one IMFL manufacturing entity including imported foreign liquor products of aforesaid manufacturing entity or its subsidiary/holding entities.
- d. However, the conditions of One company- One L-1(IMFL/IFL) and One L-1 (IMFL/IFL)-One company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products of companies other than IMFL manufacturing entity mentioned at clause ii above.

(b) L-1(Others):-

- a. Annual Fixed License fee for this license shall be Rs 3 crores.
- b. A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence i.e. having sold not more than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years can sell their products through such L-1(Others).
- c. More than one such manufacturing entities/importers can sell their products through such one L-1 (Others). However, any such manufacturing entity/importer choosing any one L-1(Others) shall not be allowed to sell IMFL/IFL products through more than one L-1 (Others).
- d. Further, however, a liquor manufacturing entity/an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products. may chose

any one or more L-1(Others) licensees to sell its products in the State, as in the case of L-1(IMFL/IFL).

The fixed license fee, rate of ad-valorem license fee and L-1 margin will be as follows:-

Description of L-1	Type of Liquor	Turnover of L-1 at EDP value, during 2026-27	Ad-valorem License fee payable on sales at EDP value (not to be passed on to retailer) (to be charged at the time issuance of passes)	Margin in % of sale value at EDP
L-1(IMFL /IFL)or L-1 (others)	IMFL including Beer, Rum, Gin, Vodka, Cider, RTD and other liquor products excluding IFL	Turnover upto Rs 60 Crores	Nil	10%
		On incremental turnover above Rs 60 crores upto Rs 100 crores	5.5%	
		On incremental turnover above Rs 100 crores	6.5%	
	IFL	Any turnover	Rs 500 per case or 6.5% of EDP whichever is lower	Rs 1500 per case or 10% of sale value at EDP, whichever is lower

Note: A case means 9 BLs

(c) L-1(PML):-

(i) Based on sales volumes of FY 2025-26, license fee of L-1 PML shall be charged as given hereunder:

No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2025-26	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total license fee
Not supplied PML in 2025-26	25 lakhs	15 Lakhs	40 lakhs
Upto 7 lac cases	25 lakhs	15 Lakhs	40 lakhs
More than 7 lac cases upto 10 lac cases	25 lakhs	25 Lakhs	50 lakhs
More than 10 lac cases upto 20 lakhs	25 lakhs	35 lakhs	60 lakhs
More than 20 lac cases upto 25 lakhs	25 lakhs	45 lakhs	70 lakhs

Above 25 lac cases	25 lakhs	55 lakhs	80 lakhs
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(ii) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.

In order to facilitate movement and to make effective delivery of liquor to the retail, each L-1 (IMFL/IFL) and L-1(Others)licensee shall open at least two bonded warehouses in each excise zone with an annual fee of Rs.3,00,000/- per bonded warehouse. He shall have to pay the above license fee in respect of above prescribed number by 30th June, 2026, even if he does not open the prescribed number of BWH licenses. Similarly, in case of L-1 (PML), each licensee shall open at least four bonded warehouses in the State with an annual fee of Rs. 2,00,000/- per bonded warehouse. He shall have to pay the above fee in respect of above prescribed number by 30th June, 2026 even if he does not open the prescribed number of BWH licenses.

L-1 shall ensure uniform distribution of quantity to all the L-2/L-14A's served from either main licensed premises or its warehouses on daily basis. The return thereof shall be uploaded on e-abkari portal. Any deviation observed or partiality or being selective in distribution observed shall render the license liable to be cancelled by the Order of DC(X)-cum-Collector with prior approval of Excise Commissioner.

E.D.P for PML- EDP of Country Liquor of all degrees shall be fixed upon the recommendations of the committee constituted under the chairmanship of Chief Secretary, Punjab. It however requires approval of the Council of Ministers. Because of the paucity of time, the Council of Ministers will be requested to authorize the Hon'ble Chief Minister for a final decision in the matter.

EDP for IMFL:-EDP of IMFL is approved by Excise Commissioner, Punjab on recommendations of Departmental Committee constituted under Rule, 93-K of Punjab Distillery Rules, 1932. Rule, 36-A, third proviso is being reproduced as under:-

“Provided further that in case any manufacturer wants to increase the EDP of IMFL or Beer, such manufacturer shall submit a certificate to the effect that their proposed EDP is either equal to or less than the EDP in other States. The increase in the EDP, after accounting for the increase in the Excise levies, shall not be more than four percent. There shall be no restriction on the reduction of EDP.”

The same provision shall continue. Further, the condition of 4% increase shall not apply in case of BIO Brands, subject to the condition that the EDP of such BIO Brands shall be either equal to or less than the EDP of that Brand in the neighbouring States/UTs of Haryana, Rajasthan, Himachal Pradesh, Chandigarh and Jammu and Kashmir. In order to prevent brand pushing and to ensure proper availability of all the BIO Brands in the State, a penalty of Rs. 10 lakh per Brand shall be levied on the manufacturing company if it does not register the BIO Brands available in the aforesaid neighbouring States/U.T.s., in the State of Punjab.

Any new brand/ variant, manufactured/ imported from out of the State of Punjab/ India, seeking for the registration in Punjab for the first time, shall provide the proof of registration/approved EDP in at least 3 States/UT of the Country. The Excise Commissioner reserves the right to impose any additional condition for such registrations. Excise Commissioner may give relaxations in the condition(s) of registration to any 100% Government owned Entity/Undertaking.

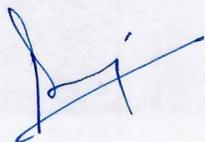
In order to promote "Made in Punjab" and to attract investment in the State and to ensure widespread availability of premium brands and to prevent brand pushing and off shelving of the existing brands, wherever any new brand variant (manufactured/ bottled in Punjab) is applied for registration and difference in EDP of the new and existing brand variant is less than equal to 33%, such brand variant shall be registered at the EDP of the existing brand variant. Wherever any new brand variant (manufactured/ bottled in Punjab) is applied for registration and difference in EDP of the new and existing brand variant is more than 33%, such brand variant shall not be treated as brand variant and instead shall be treated deemed to be new brand. Restriction regarding classification of brand variant shall not be applicable on BIO brands.

PET bottles shall not be allowed in quarts, pints, nips and miniatures of IMFL/IFL for sale in Punjab.

40 degree PML shall be made available in 180 ML PET bottle.

Ready to drink beverages shall be allowed to be bottled in cans.

Note: Any reduction in import duty (custom duty) on BIO brands should lead to lowering of EDP accordingly while fixing of EDP for financial year 2026-27. The onus of declaration of reduction in import duty (custom duty) of BIO Brands shall be on the applicant.



Wholesale Price (WSP):- During the year 2026-27, the Wholesale Price of IMFL, Beer and IFL may be fixed as under:-

(a) Indian Made Foreign Liquor and Beer:-

Landed Price to the Wholesaler	EDP/EBP + Permit fee + Bottling Fee + ETD Fee + {Additional License Fee in case of manufactured in the State or (export fee+ import fee+ additional license fee) in case of interstate import} as the case may be + Freight Charges+ Handling Charges and insurance charges from manufacturer to wholesaler
Wholesale Price	Landed price + margin for L1 to be calculated on EDP/EBP only
Price to retailer	Wholesale Price + Excise duty + special license fee (Cows Welfare Fee)+ VAT

(b) Imported Foreign Liquor:

Wholesale Price	Approved EDP/EBP + margin for L1 on EDP/EBP + Import Fee + Permit fee + ETD Fee+ Additional License Fee + Freight charges + handling charges and insurance
Price to retailer	Wholesale Price + Assessed fee + special license fee (Cows Welfare Fee)+ VAT

The discounts/rebates, if any, received by L-1 shall be passed on to L2/L-14A. The licensee will be required to submit a certificate from CA every quarter on the last date of the following month ending every quarter that the above condition has been fulfilled, failing which a penalty of Rs. 5 lakh per quarter will be imposed on the licensee. The freight charges for delivery of liquor to L-2/L-14A shall be borne by L-1. The charges of freight, insurance and handling fixed in 2025-26 shall be continued.

Margin in case of PML: In case of PML, the L-1 margin shall be in absolute terms i.e. at the rate of Rs 25 per case as allowed in Excise Policy 2025-26. However,

freight charges for transportation from L-1(PML) to L-14A shall be borne by L-1(PML). The charges of freight fixed in 2025-26 shall be continued.

Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year 2025-26:- In case the outgoing wholesale licensee for the year 2025-26 is not granted the license for the year 2026-27, then such outgoing licensee shall transfer the stock lying with him on 31-3-2026 to new L-1/s having those brands at the outgoing L-1 licensee. Further, in case the brands in stock at outgoing L-1 licensee, whether granted wholesale license or not in financial year 2026-27, are not got approved by the supplier/s for the financial year 2026-27, then such brands shall be allowed to be disposed off by any new L-1, treating such brands to be deemed approved. The new L-1 licensee, to whom the stock has been transferred by the outgoing licensee, shall be allowed to sell such stock to the retailers after payment of all the differential excise duty/levies/fees, upto 30th November, 2026. For this purpose, the recipient licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. However, if the outgoing wholesale licensee is granted license again in 2026-27, then he can sell his closing stock to the retailers upto 30th November, 2026, after paying all the differential duties/levies/fees as defined in this Excise Policy. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 15th April, 2026. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), Incharge of range. In event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2025-26 to the retail licenses.

D. Other Licenses and Provisions

1. Fee for Letter of Intent (LOI) : A person who desires to set up a Distillery or brewery in State of Punjab shall obtain a Letter of Intent (LOI) before he starts putting up his plant. The LOI shall be issued with certain terms and conditions with a specified period of validity. It shall be issued with the permission of the Government. Fee for LOI to be issued for the first time and for subsequent year(s) shall be as under: -

Grant of LOI			
Sr. no	License	Rate of Fee in 2025-26	Rate of Fee in 2026-27
1	For Distillery (D-2)	Rs. 5.25 crores	Rs. 6.30 crores
2	For Brewery (B-1)	Rs. 3.15 crores	Rs. 3.78 crores
3	For Malt Manufacturing (MM-1)	Rs. 16 lakhs	Rs. 19.20 lakhs

Renewal of LOI			
Sr. no	License	Rate of Fee in 2025-26	Rate of Fee in 2026-27
1	Distillery (D-2)	1st Renewal Rs. 40 lacs 2nd Renewal Rs. 45 Lacs 3rd Renewal Rs. 50 Lacs	1st Renewal Rs. 48 lacs 2nd Renewal Rs. 54 Lacs 3rd Renewal Rs. 60 Lacs
2	For Brewery (B-1)	1st Renewal Rs. 40 lacs 2nd Renewal Rs. 45 Lacs 3rd Renewal Rs. 50 Lacs	1st Renewal Rs. 48 lacs 2nd Renewal 54 Rs. Lacs 3rd Renewal Rs. 60 Lacs
3	For Malt Manufacturing (MM-1)	Rs. 5.00 Lacs	Rs. 6.0 Lacs

2. License Fee of Distilleries: -At present there are 15 distilleries working in the State. D-2 license fee shall be charged as given below:

2025-26	2026-27
Rupees 2.80 Crore+ Rupees -65000 per KLPD (as per installed capacity) or Rs. 380 lakhs (whichever is higher)	Rupees 3.36 Crore + 78,000 Rupees per KLPD (as per installed capacity) or Rs. 456 lakhs (whichever is higher)

3. License fee of Brewery- At present there are 4 Breweries in the State of Punjab. The fee for initial grant of license for a brewery and subsequent annual license fee for a brewery license shall be charged as given below:

	2025-26	2026-27
Fee for initial grant of license of brewery	Rs. 2.2 crores	Rs. 2.64 Crores
Subsequent annual license fee for a brewery license	Rs. 118 lakh plus Rs. 8.2 lakh per HL (minimum Rs. 190 lakhs)	Rs. 141.6 lakh plus Rs. 9.84 lakh per HL (minimum Rs. 228 lakhs)

4. License Fee of Bottling Plant (BWH-2 License) - :- At present there are 25 bottling plants working in the State. In 2025-26, fee for grant of LOI and renewal of

LOI was kept at Rs. 75 lakhs and Rs. 25 lakhs respectively. For the financial year 2026-27, fee for grant of LOI and renewal of LOI shall be charged at Rs. 90 lakhs and Rs. 30 lakhs respectively. The license fee and annual renewal fee of bottling plants shall be as follows: -

Sr. No.	Capacity of BWH-2	License Fee for the year 2025-26 (in Rs.)	License Fee for the year 2026-27 (in Rs.)
1.	Upto 135000 PL	Rs. 20 lakh + Rs. 3 lakh per bottling line or Rs. 28.5 lakh whichever is higher	Rs. 24 lakh + Rs. 3.6 lakh per bottling line or Rs. 34.2 lakh whichever is higher
2.	Above 135000 PL	Rs. 20 lakh + Rs. 3 lakh per bottling line or Rs. 45 lakh whichever is higher	Rs. 24 lakh + Rs. 3.6 lakh per bottling line or Rs. 54 lakh whichever is higher

Sr. No.	Capacity of BWH-2	Annual Renewal Fee for the year 2025-26 (in Rs.)	Annual Renewal Fee for the year 2026-27 (in Rs.)
1.	Upto 135000 PL	Rs. 20 lakh + Rs. 3 lakh per bottling line or Rs. 28.5 lakh whichever is higher	Rs. 24 lakh + Rs. 3.6 lakh per bottling line or Rs. 34.2 lakh whichever is higher
2.	Above 135000 PL	Rs. 20 lakh + Rs. 3 lakh per bottling line or Rs. 45 lakh whichever is higher	Rs. 24 lakh + Rs. 3.6 lakh per bottling line or Rs. 54 lakh whichever is higher

5. Malt manufacturing license: Licensee fee for 2026-27 shall be prescribed under:

2025-26	2026-27
Rs. 25 lakhs	Rs. 30 lakhs

Terms and conditions of this license shall be specified by the Government later.

6. Ethanol Plants- E-2 Licenses: The license fee, annual renewal fee and capacity enhancement in case of E-2 plants shall be charged during the financial year 2026-27 according to the table given below:

a. Stand-alone Ethanol Plants

Sr. No.	License Fee/ Annual Renewal Fee/ Capacity enhancement	2025-26	2026-27
1.	Fee for grant of License	Rs. 50 lakh	Rs. 60 lakh
2.	Annual Renewal Fee	Rs. 50 lakhs	Rs. 60 lakhs
3	Capacity enhancement	Rs. 5500 per KLPD	Rs. 6600 per KLPD

b. Integrated Ethanol Plants (Ethanol Plants in the premises of Distilleries)

Sr. No.	License Fee/ Annual Renewal Fee/ Capacity enhancement	2025-26	2026-27
1.	Fee for grant of License	Rs. 50 lakh	Rs. 60 lakh
2.	Annual Renewal Fee	Rs. 50 lakhs	Rs. 60 lakhs
3	Capacity enhancement	Rs. 5500 per KLPD	Rs. 6600 per KLPD

7. **40 degree PML:** As envisaged in Excise Policy, 2025-26, in order to discourage illicit liquor, the Department shall introduce 40 degree PML in 2026-27. It will be in white colour and will be sold in 180 ml packing units. This liquor will be introduced at low price. The quota of 40 degree PML will be upto 5% of the Minimum Guaranteed Quota of 50 degree and 65 degree PML of the group opting for opening sub-vends of 40 degree PML. The sub-vends of 40 degree PML shall be opened, exclusively in illicit liquor prone areas of the State, after taking a requirement from the retail licensees. This quota of 40 degree PML will, however, be over and above the Minimum Guaranteed Quota and Additional Quota of 50 degree and 65 degree PML. EDP for 40 degree PML may be fixed on the same pattern as that of EDP for 50 and 65 degree PML.

8. **Export Fee:** During the financial year 2025-26, export fee was levied @Rs. 2/- per PL on IMFL. There will be no change in the rates of Export fee during the year 2026-27.

8A. **Import Fee-**The import fee for the year 2026-27, shall be as under:-

Item	Import fee for the year 2025-26	Import fee for the year 2026-27
(i) Indian Made Foreign Liquor of any degree.	i) Upto 5000 EDP-36/- per PL	i) Upto 5000 EDP-39.6 /- per PL

	ii) above 5000 EDP- Rs. 50/- per PL	ii) above 5000 EDP- Rs. 55 /- per PL
(ii) Liquor Imported from abroad	45/- per PL	49.5 /- per PL
(iii) Ready to Drink beverages up to 20 ⁰ proof strength.	1.25/- per BL	1.37 /- per BL
(iv) Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	7/- per BL	7.70/- per BL
(v) Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.50/- per BL	3.85 /- per BL
(vi) Wine	1.15/- per BL	1.26/- per BL
(vii) Beer of all types	12.50/- per BL	13.75 /- per BL
(viii) Canned Beer	12.50/- per BL	13.75 /- per BL

9. Bottling Fee:- During the financial year 2026-27, the Bottling fee on Indian Made Foreign Liquor, Ready to Drink Beverages (Bottles and cans), Wine and Beer shall be charged at the following rate:

2025-26	2026-27
Rs. 1.65/- per BL	Rs. 1.82 /- per BL

10. Brand Registration Fee:- During the financial year 2026-27, the Brand Registration fee shall be charged as under:-

Brands	Brand Registration Fee for the year 2025-26	Brand Registration Fee for the year 2026-27
(i) Brand Registration fee per Label for IMFL, Beer & RTD	1,60,000	1,76,000
(ii) Brand Registration fee for Wine and Cider	2,500	2,750
(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	50,000	55,000
(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,20,000	1,32,000
(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less then 200 cases	38,000	41,800

(v) For Export (for each state on IMFL/Beer/CL)	30,000	33,000
(vi) Subsequent change in all the approved label during the year except Wine and Cider.	50,000	55,000
(vii) Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	15,000	16,500
(viii) Brand registration for micro breweries	15,000	16,500

In case of brands of all liquor products, which were registered in 2025-26 and no EDP increase has been demanded by the applicant in financial year 2026-27, it shall be deemed renewed/approved for the financial year 2026-27 at the same EDP as that of the previous financial year 2025-26 and the letter of approval shall be generated online through e-abkari automatically and no formal approval of any Authority of the Department shall be required.

In order to extend ease of doing business to the stakeholders, in cases where increase upto 4% in EDP/EBP of the brand is sought over that in previous year, EDP/EBP shall be auto approved as per the conditions prescribed in Rules. In case information furnished is found to be incorrect, then a penalty of Rs. 25 lakh per concerned brand payable by the entity registering the brand shall be levied and other actions as warranted by Law shall follow. The entire onus regarding genuineness of information provided will be on the unit subject to submission of affidavit/undertaking.

For new registration of a brand during the financial year 2026-27, a notice of 3 days inviting objections from the stakeholders will be given.

11. Permit Fee:- During the financial year 2026-27, permit fee on ENA on different categories shall be charged at the time of preparation of the blend as under:-

Sr. no	For 2025-26 For manufacture of IMFL for sale in Punjab.	For 2026-27 For manufacture of IMFL for sale in Punjab.
1.	Rs. 5.00 /- per BL upto Rs. 750/- EDP per case	Rs. 5.50 /- per BL upto Rs. 750/- EDP per case
2.	Rs. 16.00/- per BL above Rs. 751/- to Rs. 1500/-EDP per case	Rs. 17.60 /- per BL above Rs. 751/- to Rs. 1500/-EDP per case
3.	Rs. 32.00/- per BL above Rs. 1501/- to 5000 EDP per case	Rs. 35.20/- per BL above Rs. 1501/- to 5000 EDP per case

4.	Rs. 60.00 /- per BL above Rs.5001 EDP per case	Rs. 66.00/- per BL above Rs.5001 EDP per case
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Note: A case means 9 BL

Apart from ENA permit fee will be charged as per the above rates on vatted malt spirit, malt spirit, scotch concentrate etc. and any other kind of spirit which is used for manufacturing of IMFL for Punjab.

12. Rate of Permit fee on denatured spirit:- During the financial year 2026-27, rate of permit fee on denatured spirit shall be charged at the following rate:

2025-26	2026-27
Rs. 0.70 per BL	Rs. 0.77 per BL

13. Annual License Fee for Marriage Palaces: A license in form L-5D is issued for allowing consumption of liquor on special occasion in a marriage palace or banquet hall. During the financial year 2026-27 the annual license fee of this license shall be fixed as under:-

Sr.No.	License Type	Annual License fees for the year 2025-26	Annual License fees for the year 2026-27
1	L-5D		
(i)	Annual registration fee of Commercial Places like Marriage Palaces, Banquet halls or community or Dharamsala, charging upto Rs.1,00,000 per function.	50000	55,000
(ii)	Annual registration fee of Commercial Places like Marriage Palaces, banquet halls or community or Dharmasala charging Rs.1,00,001 to Rs.2,00,000 per function.	50000	55,000
(iii)	Annual registration fee of Commercial Places like Marriage Palaces, banquet halls or community or Dharamsala, charging above Rs.2,00,000 per function.	300000	3,30,000
(iv)	Serving liquor in places not registered with the Excise and Taxation Department	2 lakh per function maximum 20 licenses in one month	2.2 lakh per function maximum 20 licenses

			in one month
(v)	Serving liquor in a function at a private place i.e place owned and used by self	2500/- per day per function	3000/- per day per function

A permit in form L-50A for purchase, transport and possession of Indian Made Foreign Liquor, Imported foreign liquor and beer of any quantity is issued to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in marriage palace or a banquet hall or at a temporary enclosure at a public place. For the convenience of the general public, this permit shall be issued on the payment of rupees 2000/- per day per function and the same shall be issued online. The L-50A permit holder shall be allowed to purchase liquor from any vend of the concerned excise district. The rates of liquor to be served in the marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from departmental website.

14. Greater Mohali Area Development Authority:-Some liquor vends have been operating in Mohali city at strategic locations over the land provided by GMADA for last 15-20 years. In the interest of the government revenue, these vends of Mohali city operating from GMADA's land /commercial places shall be allowed to operate from their present locations on as it is basis, giving relaxation by postponing the decision taken in this regard in 27th meeting of GMADA till further orders so that loss to the government revenue may be avoided.

15. Track and Trace: - The QR code based Track and Trace project for supply of liquor in the State of Punjab has been implemented. Its aim is (1) to effectively control counterfeit liquor. (2) To streamline and control the supply of country liquor, foreign liquor, imported liquor and beer. (3) To get details of production and supply of liquor on real time data capture and verification. (4) Effective data capturing will ease the business. This system has been implemented in PPP mode. The expenditure incurred over this system shall be borne by manufacturing units themselves. There have been several requests from manufacturing units that model of automatic pasting of QR Codes may be allowed. Since, the existing tender is only for manual mode, the willing licensees may implement such automatic pasting of QR Codes at their own risk and cost and further all the required compliances shall be ensured.

16. Computer Network and other Technical Resources for Excise Department:-

For the smooth implementation of the work of Excise Department, the amount of renewal fee and participation fee shall be deposited with and retained by Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

17. VAT on liquor sold at Bars etc:-Due to high rate of VAT at Beer Bars, Hard Bars, Clubs and Micro Breweries, many malpractices have been observed. VAT rate has been fixed at 13% plus 10% surcharge. There is no change in VAT rates leviable at other places. Valet parking in bars will be allowed.

18. Annual License fee for L-1 (CSD/L-1 (CRPF/ITBP/other CPOs): The annual license fee for L-1 and L-1 bonded warehouses of CSD and CRPF/ITBP/ other CPOs and other defence forces shall be charged as given below:

	2025-26	2026-27
L-1 CSDs	Rs. 2,50,000	2,75,000
L-1 (CRPF/ITBP/ other CPOs) and other defence forces	Rs. 25,000	27,500
Bonded Warehouse of L-1 CSDs	Rs. 25,000	27,500
Bonded Warehouse of L-1 (CRPF/ITBP/ other CPOs) and other defence forces	Rs. 5,000	5,500

19. Assessed fee leviable at L-3, L-4, L-5, L-3A, L-4A, L-5A, L-5B, L-10C and L-12C (supply from L-2 licensees) shall be charged for the financial year 2026-27 as given below:

Assessed fee on L-3, L-4 and L-5 (supply from L-2 licensees)	Type of liquor	Assessed fee fixed in 2025-26	Assessed fee fixed in 2026-27
	Indian Made foreign liquor	85/- per PL	93.5/- per PL
	Wine	15/- per BL	16.50 /- per BL
	Cider	8/- per BL	8.80 /- per BL

	Beer (Light and Strong)	22/- per BL	24.20/- per BL
	Ready to Drink Beverages	8/- per BL	8.80/- per BL
	Liquor imported from abroad	85/- per PL	93.50/- per PL
Assessed fee on L-3A, L-4A and L-5A (supply from L-2 licensees)	Type of liquor	Assessed fee fixed in 2025-26	Assessed fee fixed in 2026-27
	Beer (Light and Strong)	22/- per BL	24.20/- per BL
	Ready to Drink Beverages	8/- per BL	8.80/- per BL
Assessed fee on L-5B	Type of liquor	Assessed fee fixed in 2025-26	Assessed fee fixed in 2026-27
	Draught Beer (Strong and Light)	110/- per BL	121/- per BL
	Draught Beer supplied by Micro Brewery	27/- per BL	29.70/- per BL
	Ready to Drink Beverages	35/- per BL	38.50/- per BL
	Wine	27/- per BL	29.70/- per BL
Assessed fee on beer sold by Micro Brewery / Brewery Pub L-10 C license		100 per BL	110/- per BL
Assessed fee on 12-C (supply from L-2 licensees)	Type of liquor	Assessed fee fixed in 2025-26	Assessed fee fixed in 2026-27
	Indian Made foreign liquor	85/- per PL	93.50/- per PL
	Wine	15/- per BL	16.50/- per BL
	Cider	8/- per BL	8.80/- per BL
	Beer (Light and Strong)	22/- per BL	24.20/- per BL
	Ready to Drink Beverages	8/- per BL	8.80/- per BL
	Liquor imported from abroad	85/- per PL	93.50/- per PL

20. Assessed Fee for L-1 (CSD/L-1 (CRPF/ITBP/other CPOs):-In order to make liquor available at reasonable rates at Canteen Store Depots (CSD) as compared to that at L-2 vends, the assessed fee at CSD shall be charged at following rates in financial year 2026-27 :-

	Assessed fee During the year 2025-26	Assessed fee During the year 2026-27
(i) Rum	140/- per PL	145/- per PL
(ii) IMFL	400/- per PL	420/- per PL

(iii) Wine	28 per BL	30/- per BL
(iv) Cider	14/- per BL	15/- per BL
(v) Beer (Light & Strong)	80/- per BL	85/- per BL
(vi) Imported Foreign Liquor (other than Wine, Cider and Beer)	420/- per PL	440/- per PL
(vii) Ready to Drink Beverages	24/- per BL	25/- per BL

21. L-50 Permit:- There are two types of L-50 permit – annual and lifetime. The fee of annual L-50 permit was kept at Rs 2,000/- and for life time L-50 permit was kept at Rs 10,000/- in financial year 2025-26. During financial year 2026-27, fee of annual L-50 permit shall be kept at Rs 2,500/- and for life time L-50 permit shall be kept at Rs 15,000/-. There will be no change in private possession limit of liquor against L-50 permit (annual as well as life time) fixed in financial year 2025-26. The private possession limit of liquor against L-50 permit (annual as well as life time) shall be as under:-

- (i) Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands),: 36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size),
- (ii) Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size)
- (iii) Wine, Gin, Vodka, brandy, RTD and other liquor products: 36 bottles each of 750 ml (i.e. total 27 Bulk litres in any size).

Note:- The private possession limit of liquor against L-50 permit which have already been issued shall deemed to be as per the above mentioned revised limits.

22. Tavern (earlier called as Ahata):-The provisions regarding opening of Ahata (L-52) attach to vends shall apply mutatis mutandis to sub-vends also. Ahata shall now be called as a Tavern. For the purpose of categorization of taverns (ahatas) in Municipal Corporation area, area shall be defined as “for the purpose of measurement of area of ahata, entire area in use, whether covered or not, by the licensee for serving of liquor and other related ancillary activities like cooking, serving etc. shall be taken.” The categorization of taverns (ahatas) in MC area and license fee shall be as under:

Category	License Fee
Tavern (ahatas) of area upto 500 sqft	Rs. 80000/-
Tavern (ahatas) of area between 501 to 1000 sqft	Rs. 150000/-

Tavern (ahatas) of area between 1001 to 2000 sqft	Rs. 300000/-
Tavern (ahatas) of area above 2001 sqft	Rs. 500000/-

License fee for other categories of taverns (ahatas) shall be as per Annexure-1.

23. VAT on liquor sold through CSD/ other CPOs:- The rate of VAT on liquor sold through CSD stores and stores of all CPOs will be at @1% plus 10%sucharge at L-1 stage.

24. Bhang:- In the State of Punjab there is only one Wholesale vend of Bhang allotted in Hoshiarpur district. During the financial year 2025-26, this vend was granted on annual Fixed License Fee of Rs. 6.00 lakhs. There will be no change during the financial year 2026-27.

25. Checking by Health Department, Police Department and other authorities:

- If sampling/checking of liquor is done by the officials of Health Department, then it shall done jointly with officers of the Excise Commissionerate, Punjab not below the rank of Excise Inspector and this whole process shall be videographed. Similarly, in case of requirement, a police officer not below the rank of Deputy Superintendent of Police, who shall be accompanied by an Excise official not below the rank of Excise Officer, shall check a licensed excise premises after seeking prior approval of Excise Commissioner, Punjab. The inspection shall be duly videographed and video footage thereof shall be submitted to Excise Commissioner, Punjab within a period of seven days. The above provisions regarding checking of licensed excise premises, applicable to Police Department, shall also be applicable to all other Departments/authorities as well.

26. Mechanism for disposal of used liquor bottles in marriage palaces: There is always a possibility that the used liquor bottles left after the consumption of liquor in marriage palaces/banquets get pilferaged into the hands of unscrupulous elements which can be further used for illicit re-bottling if its gets unchecked. For averting the possibility of misuse of these used bottles left in large quantity during marriage seasons, there is dire need to put in place a mechanism for disposal of used liquor

bottles in marriage palaces/banquets. The following procedure shall be adopted for disposal of used liquor bottles in marriage palaces/banquets in the State of Punjab:

- a. All marriage palaces/banquets shall create a dedicated store within their premises in form of a shed/room under lock and key to store used liquor bottles.
- b. Function-wise (Day/Night) data of left over brand wise used liquor bottles shall be maintained in the register kept at front office of the marriage palaces/banquets.
- c. These used liquor bottles shall be destroyed on weekly basis by marriage palaces/banquets in the presence of Excise Inspector of the area.
- d. All Excise Inspectors shall submit monthly certificate in this regard giving brand wise/marriage palace wise details of used liquor bottles destroyed.

In the Public and Administrative interest and to serve the financial interest of the State, certain amendments may be required to be made in the procedures defined in this policy. In all such cases where financial implication are involved, such amendments shall be made only in consultation with the department of Finance. However, the Council of Ministers is requested to authorize the Hon'ble Chief Minister to approve such amendments in public interest.

27. Compliance of necessary regulations: All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory EPF/ESI regulations.

28. L-12 E license: This license is granted for opening of a retail vend of foreign liquor including beer and wine under Farm Tourism Scheme of the Government of Punjab, Department of Tourism, for consumption on the premises. During financial year 2026-27, to promote Tourism in the State of Punjab, the possession limit of L-12 E licensee shall be as: 36 quarts of 750 ml each of IMFL and IFL (BIO Brands), 72 bottles of beer of 650 ml each and 36 bottles of 750 ml each of Wine, Gin, Vodka, brandy, RTD and other liquor products. License fee of 12 E license in financial year 2026-27 shall be charged as given below:

2025-26	2026-27
Rs. 50,000/-	Rs. 55,000/-

29. Regulatory fee on Ethanol: Hon'ble Supreme Court in State of Uttar Pradesh v Lalta Prasad Vaish held that State Governments have the power to regulate industrial alcohol. Thus, the State can augment revenue by imposing a regulatory fee on ethanol. Permit/ Pass fee @ 1.5 per Bulk Litre, as the case may be, on ethanol shall be imposed in lieu of the services rendered to the industry by the State Government which includes whole e-abkari supply chain management/other regulatory and facilitating ecosystem for stakeholders.

30. Excise Police Stations: Excise Police Stations will be set up. In the first instance inter Departmental Committee comprising of Police, Law/ LR Office and Excise to deliberate and give precise proposal in a time bound manner.

31. High Gravity Beer

High gravity brewing is diluting concentrated beer by diluting its original gravity when the beer moves from storage tanks to bright beer tanks (BBTs) by crafting machines that control and measure liquid and inject appropriate quantity by blending water to create beer of desired strength when it reaches BBT. High gravity brewing shall be allowed.

32. Yearly permissions

The permissions for import and export of bottled and bulk spirit, both, may be given for complete financial year.

33. BWH-2 A license:

In bottling plants, a license in Form B.W.H. 2A shall be issued to the applicant and minimum number of lines for lease allowable shall be one. The annual license fee of BWH-2A license shall be charged at Rs. 5 lakhs.

35. Last date of payment of onetime license/renewal fee of all types of licenses: Last date of payment of differential licensee fee (License fee prescribed

in previous year's policy and new policy) shall be 31st March, 2026. In case there will be delay beyond 31st March, 2026, an interest of 1.5% per month charges on daily basis for the period of delay shall be levied. In case there is a delay beyond 30th April, 2026, in both filing application or payment of license fee, penalty of Rs. 5 lakhs will be levied in addition to the interest.

36. Fee for alterations/ additions in plant layouts

Fee for all types of alterations in Distillery units shall be charged at Rs. 2 lakh per alteration and in other manufacturing units, it shall be charged at Rs. 1 lakh per alteration.

37. Department will explore the ways and means to increase the working hours including dispatch of/from manufacturing units.

38. In order to fast track the enforcement activities, the possibility of providing user IDs to Excise Police Personnel on e-sakshya App will be explored with the Department of Home.



ANNEXURE-1							
S.No	Name of the License	Rate of License Fee / Other Fees / Levies			Rate of Security		
		2024-25 (in Rs.)	2025-26 (in Rs.)	2026-27 (in Rs.)	2024-25 (in Rs.)	2025-26 (in Rs.)	2026-27 (in Rs.)
1	2	3	4	5	6	7	8
1	L-1						
	a) i) L-1 (IMFL/IFL) and each L-1 (Others)	As defined in the Excise Policy	As defined in the Excise Policy	As defined in the Excise Policy	-	-	-
	ii) L-1 (Bonded Ware House)	As defined in the Excise Policy	As defined in the Excise Policy	As defined in the Excise Policy	-	-	-
	b) i) L-1 (PML)	As defined in the Excise Policy	As defined in the Excise Policy	As defined in the Excise Policy	-	-	-
	ii) L-1 (Bonded Ware House)	As defined in the Excise Policy	As defined in the Excise Policy	As defined in the Excise Policy	-	-	-
2	L-1C						
	License for export of foreign liquor to other countries by a person other than manufacturing units and wholesalers	6,35,250	7,00,000	7,70,000	1000	1000	1000
3	L-1 CSD	5,00,000	2,50,000	2,75,000	-	-	-
	L-1 CSD Bonded Warehouse	-	25000	27,500			
3A	L-1CRPF/ITBP/Paramilitary forces	25,000	25,000	27,500	-	-	-
	L-1CRPF/ITBP/Paramilitary forces Bonded Warehouse	-	5,000	5,500			
4	L-2A (Urban & Rural)	1270	1500	1,650	-	-	-
4A	Sub-vend						
	Municipal Corporations	200000	200000	3,50,000	-	-	-
	Municipal Committees	100000	100000	1,25,000	-	-	-
	Rural Areas	50000	50000	60,000	-	-	-

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	40 degree PML sub-vends	-	-	10,000	-	-	-
5	L-2 (Airport)	As per policy	As per policy	As per policy	-	-	-
6	L-2D	173250	2,00,000	2,00,000	-	-	-
7	L-2E (Model Shop)	No fee	3,00,000	3,50,000	-	-	-
7A	Stand Alone Beer Shops						
	In Municipal Corporations	2,00,000	25,000	30,000			
	In Municipal Committees	1,00,000					
	In Rural Areas	50,000					
8	L-3, L-4 & L-5						
	(i) For hotels having 5 star and 5 star deluxe category certificate	1650000	1750000	25,00,000	10000	10000	10000
	(ii) For hotels having 4 star category certificate	1100000	1200000	15,00,000	10000	10000	10000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	550000	600000	7,00,000	10000	10000	10000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	330000	360000.00	4,00,000	10000	10000	10000
	(v) Hard bars in Municipal Corporation areas and those Municipal Councils as notified by the Government from time to time operating upto 3:00 AM	-	2500000.00	2500000.00			
	(v) Hard Bars existing in 5 kms adjoining area of Municipal Corporation Areas	-	-	2500000.00			

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	and in 2 kms adjoining area of Municipal Councils operating upto 3:00 AM						
	(v) Open Space Bar and Restaurants in urban areas	-	10,00,000	12,00,000			
	(vi) Open Space Bar and Restaurants in rural areas	-	6,00,000	7,00,000			
8A	L-5C						
	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel of 3-star and above category or at its terrace (supplementary to Form L-3, L-4, L-5)	1,04,500	120000	1,32,000	-	-	-
8B	L-5CC						
	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel below 3-star category or restaurants or at their terrace (supplementary to Form L-3, L-4, L-5 or to L-4, L-5)	5% of the license fee applicable	10% of the license fee applicable	10% of the license fee applicable			
8C	L-5CCC						
<i>Payment Fee,</i>	Additional place/counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein	3,63,000	400000	4,40,000	-	-	-
9	L-3A, L-4A & L-5A						
	(i) For towns with population of one Lac or more	1,81,500	195000	2,14,500	-	-	-
	(ii) For other towns	1,54,000	175000	1,92,500	-	-	-
10	L-5B (Pub License)						

	(a) Independent License	60,500	65000	71,500	10000	10000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	60,500	65000	71,500	-	-	-
12	L-5D						
	i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function.	40000	50000	55,000	-	-	-
	ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function.	100000	150000	1,65,000	-	-	-
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function.	200000	300000	3,30,000	-	-	-
	(iv) Serving liquor in places not registered with the Excise and Taxation Department	25000 per day per function not more than 20 permits shall be issued in one month for these places	2 lakh per function maximum 20 licenses in one month	2.2 lakh per function maximum 20 licenses in one month	-	-	-
	(v) Serving liquor in a function at a private place.	2500 per day	2500 per day	3000 per day	-	-	-
13	L-5E						
	(i) Corporation cities and areas.	88930	1,00,000	1,10,000	-	-	-
	(ii) All types of Municipal	51970	60,000	66,000	-	-	-

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	Committees and other areas						
14	L-10C (Micro Brewery)	4,95,000	5,50,000	6,05,000	-	-	-
15	L-12A (Temporary license)						
	(a) Minimum fee	12700 per license per day	25000 per license per day	27500 per license per day	-	-	-
	(b) Maximum fee	127000 per license per day	150000 per license per day	165000 per license per day	-	-	-
16	L-12C						
	(i) Members up to 1000	1,21,000	1,35,000	1,48,500	-	-	-
	(ii) Members up to 2000	4,40,000	5,00,000	5,50,000	-	-	-
	(iii) Members above 2000	13,32,000	15,00,000	16,50,000	-	-	-
17	L-12E	33,000	50,000	55,000	1000	1000	1000
18	L-17						
	(i) Denatured Spirit (up to 500 BL)	6050	7500	8,250	2000	2000	2000
	(ii) Exceeding 500 BL	12 per BL	13 per BL	14 per BL	3000	3000	3000
19	L-50 :-						
	(i) For One Year	2000	2000	2,500	-	-	-
	(ii) For Life Time	10,000	10,000	15,000	-	-	-
20	L-50A :-						
	i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging up to Rs. 1,00,000/- per function..	1000 per day per function	2000 per day per function	2000 per day per function	-	-	-
	ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	1000 per day per function	2000 per day per function	2000 per day per function	-	-	-

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	iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	1000 per day per function	2000 per day per function	2000 per day per function	-	-	-
	(iv) Serving liquor in Places not registered with the Excise and Taxation department	1000 per day per function(not more than 20 permits shall be issued in one month)	2000 per day per function (not more than 20 permits shall be issued in one month)	2000 per day per function (not more than 20 permits shall be issued in one month)	-	-	-
	(v) Serving liquor in a function at a private place	1000 per day per function	2000 per day per function	2000 per day per function	-	-	-
21	L-52 (Tavern):						
	(i) PML						
	(a) Urban	38,100	50,000	55,000	-	-	-
	(b) Rural	7,600	8,000	8,800	-	-	-
	(ii) IMFL						
	(a) In Corporation Area where area upto 500 sq ft	50,800	80,000	80,000	-	-	-
	(a1) In Corporation Area where area is between 501 sq ft to 1000 sq ft			1,50,000			
	(a2) In Corporation Area where area is between 1001 sq ft to 2000 sq ft		3,00,000	3,00,000			
	(a3) In Corporation Area where area is above 2001 sq ft			5,00,000			
	(b) Other Urban Area	38,100	45,000	49,500	-	-	-
	(c) Rural	10,160	12,000	13,200	-	-	-
22	D-2						
	(a) Grant of License to distillery	Rs. 2.80 Crore+ Rs. 60000 per KLPD (as per installed capacity) or Rs 360 lakh (whichever is higher)	Rs. 2.80 Crore+ Rs. 65000 per KLPD (as per installed capacity) or Rs. 380 lakhs	Rupees 3.36 Crore + 78,000 Rupees per KLPD (as per installed capacity) or Rs. 456	100000	100000	100000

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				whichever is higher			
26	Annual License fee of license of Bottling Plants-BWH-2						
	i) Capacity up to 135000 PL	1650000+Rs.2.20 lakh per Bottling line or Rs. 2750000 (whichever is higher)	Rs. 20 lakh + Rs. 3 lakh per bottling line or Rs. 28.5 lakh whichever is higher	Rs. 24 lakh + Rs. 3.6 lakh per bottling line or Rs. 34.2 lakh whichever is higher	-	-	-
	ii) Capacity above 135000 PL	1650000+Rs.2.20 lakh per Bottling line or Rs. 4400000 (whichever is higher)	Rs. 20 lakh + Rs. 3 lakh per bottling line or Rs. 45 lakh whichever is higher	Rs. 24 lakh + Rs. 3.6 lakh per bottling line or Rs. 54 lakh whichever is higher	25000	25000	25000
27	MM-1						
	Malt manufacturing license	Rs. 25 lakh	Rs. 25 lakh	Rs. 30 lakh	-	-	-
28 (i)	Winery License (S-1)			0			
	(a) Up to 5000 bottles (650 ML)	11550	12500	13,750	-	-	-
	(b) 5001 to 10000 bottles (650 ML)	23100	25000	27,500	-	-	-
	(c) Above 10000 bottles (650 ML)	46200	50000	55,000	-	-	-
28 (ii)	Winery Renewal fee						
	(a) Up to 5000 bottles (650 ML)	11550	12500	13,750	-	-	-
	(b) 5001 to 10000 bottles (650 ML)	23100	25000	27,500	-	-	-
	(c) Above 10000 bottles (650 ML)	46200	50000	55,000	-	-	-
29	L-1 (Excise Duty payable at L-1 Stage)						
	On Punjab Medium Liquor	107 per PL	107 per PL	107 per PL	-	-	-
	On Indian Made Foreign Liquor	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
	On Ready to Drink Beverages	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-

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	On Sweets & Wines up to 13.5% v/v	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
	On Cider	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
	On Light Beer	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
	On Strong Beer	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
	On Can beer light	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
	On Can beer strong	1% of Wholesale price	1% of Wholesale price	1% of Wholesale price	-	-	-
30	Assessed fee on L-1 (wherever applicable)						
	Imported Foreign Liquor (BIO Brands)	1% of the Wholesale price	1% of the Wholesale price	1% of the Wholesale price	-	-	-
	Imported Beer (Light)	1% of the Wholesale price	1% of the Wholesale price	1% of the Wholesale price	-	-	-
	Imported Beer (Strong)	1% of the Wholesale price	1% of the Wholesale price	1% of the Wholesale price	-	-	-
	Imported RTD	1% of the Wholesale price	1% of the Wholesale price	1% of the Wholesale price	-	-	-
	Imported Wine	1% of the Wholesale price	1% of the Wholesale price	1% of the Wholesale price	-	-	-
31	Assessed fee on beer sold by Micro Brewery/ Brewery Pub L-10C license	84 per BL	100 per BL	110 per BL	-	-	-
32	Assessed Fee on L-3, L-4 & L-5 (supply from L-2 Licensee)						
	(i) Indian Made Foreign Liquor	80 per PL	85 per PL	93.5/- per PL	-	-	-
	(ii) Wine	12.70 per BL	15 per BL	16.50 /- per BL	-	-	-
	(iii) Cider	6.93 per BL	8 per BL	8.80 /- per BL	-	-	-
	(iv) Beer (Light & Strong)	19.60 per BL	22 per BL	24.20/- per BL	-	-	-

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	(v) Ready to Drink Beverages.	6.93 per BL	8 per BL	8.80/- per BL	-	-	-
	(vi) Liquor imported from abroad	80 per PL	85 per PL	93.50/- per PL	-	-	-
33	Assessed Fee on L-3A, L-4A & L-5A (Supply from L-2)						
	(i) Beer (Light & Strong)	19.60 per BL	22 per BL	24.20/- per BL	-	-	-
	(ii) Ready to Drink Beverages.	6.93 per BL	8 per BL	8.80/- per BL	-	-	-
34	Assessed Fee on L-5B						
	(i) Draught Beer (strong & light)	104 per BL	110 per BL	121/- per BL	-	-	-
	(ii) Draught Beer supplied by Micro Brewery	25.40 per BL	27 per BL	29.70/- per BL	-	-	-
	(iii) Ready to Drink Beverages.	32.30 per BL	35 per BL	38.50/- per BL	-	-	-
	(iv) Wine	25.40 per BL	27 per BL	29.70/- per BL	-	-	-
35	Assessed Fee on L-1(CSD), L-1 CRPF, ITBP and Paramilitary Forces						
	(i) Rum	135 per PL	140 per PL	145/- per PL	-	-	-
	(ii) IMFL	390 per PL	400 per PL	420/- per PL	-	-	-
	(iii) Wine	25 per BL	28 per BL	30/- per BL	-	-	-
	(iv) Cider	12 per BL	14 per BL	15/- per BL	-	-	-
	(v) Beer (Light & Strong)	78 per BL	80 per BL	85/- per BL	-	-	-
	(vi) Imported Foreign Liquor (other than Wine, Cider and Beer)	400 per PL	420 per PL	440/- per PL	-	-	-
	(vii) Ready to Drink Beverages	22 per BL	24 per BL	25/- per BL	-	-	-
36	Assessed Fee on L-12C (supply form L-2)						
	(i) Indian Made Foreign Liquor	80 per PL	85 per PL	93.50/- per PL	-	-	-
	(ii) Wine	12.70 per BL	15 per BL	16.50/- per BL	-	-	-

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	(iii) Cider	6.93 per BL	8 per BL	8.80/- per BL	-	-	-
	(iv) Beer (Light & Strong)	19.60 per BL	22 per BL	24.20/- per BL	-	-	-
	(v) Ready to drink beverages	6.93 per BL	8 per BL	8.80/- per BL	-	-	-
	(vi) Liquor Imported from abroad	80 per PL	85 per PL	93.50/- per PL	-	-	-
37	Special License Fee (Cow Welfare Fee) on PML, IMFL and IFL per PL at L-1 Stage	1 per PL	1.5 per PL	1.75 per PL	-	-	-
38	Additional License Fee			0			
	PML	Rs. 22 Per PL	Rs. 22 Per PL	Rs. 22 Per PL	-	-	-
	IMFL EDP upto 1000	Rs.26 Per BL	Rs.37 Per BL	Rs. 43 Per BL	-	-	-
	IMFL EDP More than 1000 but less than 2000	Rs.30 Per BL	Rs.45 Per BL	Rs. 52 Per BL	-	-	-
	IMFL EDP More than 2000 but less than 4000	Rs.45 Per BL	Rs.80 Per BL	Rs. 90 Per BL	-	-	-
	IMFL EDP above 4000	Rs.60 Per BL	Rs.110 Per BL	Rs.130 Per BL	-	-	-
	BEER	Rs 12 per BL	Rs 22 per BL	Rs 27 per BL	-	-	-
39	Excise duty on PML at manufacturing level	107 per PL	107 per PL	107 per PL	-	-	-
40	Excise Duty on L-2 and L-14 Stage (payable at permit stage)						
	(i) 50 degree and 65 degree PML (per PL)	53 per PL	53 per PL	53 per PL	-	-	-
	(ii) IMFL (per PL)	0	0	0	-	-	-
	(iii) Beer (per BL)	0	0	0	-	-	-
41	PERMIT FEE						
	(i) IMFL and IFL (per PL)	2	2.5 per PL	2.75 per PL	-	-	-
	(ii) Permit Fee on L-1 to L-1 Transfer of IMFL and Beer	2	2.5 per PL	2.75 per PL	-	-	-

Permit Fee

(iii) Beer (per BL)	2	2.5 per PL	2.75 per PL	-	-	-
(iv) Ethanol	-	1 per BL	1.5 per BL			
(v) Denatured Spirit for alcohol based industries (per BL)	0.35	0.70	0.77	-	-	-
(vii) Denatured Spirit when imported from other States/Union Territory (Per BL)	0.7	0.70	0.77	-	-	-
(vii) RS/ENA per B.L. transfer from D-2 licensee to BWH-2 licensee (Bottling Plant) for manufacture of IMFL meant for sale in Punjab	i) Rs. 4.90 per BL upto Rs. 750EDP per case	Rs. 5.00 per BL upto Rs. 750 EDP per case	Rs. 5.50 /- per BL upto Rs. 750/- EDP per case	-	-	-
	ii) Rs. 14.50 per BL above Rs. 751 to Rs. 1500EDP per case	Rs. 16.00 per BL above Rs. 751 to Rs. 1500EDP per case	Rs. 17.60 /- per BL above Rs. 751/- to Rs. 1500/-EDP per case			
	iii) Rs. 27.50 per BL above Rs. 1501 to 5000 EDP per case	Rs. 32.00 per BL above Rs. 1501 to 5000 EDP per case	Rs. 35.20/- per BL above Rs. 1501/- to 5000 EDP per case			
	iv) Rs. 45 per BL above Rs.5001 EDP per case	Rs. 60.00 per BL above Rs.5001 EDP per case	Rs. 66.00/- per BL above Rs.5001 EDP per case			
(viii) RS/ENA per B.L. to be used within D-2 (Distillery) premises for manufacture of IMFL meant for sale in Punjab (payable at the time of transfer to ENA for bottling)	i) Rs. 4.90 per BL upto Rs. 750EDP per case	Rs. 5.00 per BL upto Rs. 750 EDP per case	Rs. 5.50 /- per BL upto Rs. 750/- EDP per case	-	-	-
	ii) Rs. 14.50 per BL above Rs. 751 to Rs. 1500EDP per case	Rs. 16.00 per BL above Rs. 751 to Rs. 1500EDP per case	Rs. 17.60 /- per BL above Rs. 751/- to Rs. 1500/-EDP per case			
	iii) Rs. 27.50 per BL above Rs. 1501 to 5000 EDP per case	Rs. 32.00 per BL above Rs. 1501 to 5000 EDP per case	Rs. 35.20/- per BL above Rs. 1501/- to 5000 EDP per case			
	iv) Rs. 45 per BL above Rs.5001 EDP per case	Rs. 60.00 per BL above Rs.5001 EDP per case	Rs. 66.00/- per BL above Rs.5001 EDP per case			

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	(ix) RS/ENA per BL for manufacture of IMFL meant for export	0	0	0	-	-	-
42	Bottling Fee on IMFL and Beer	1.50 per BL	1.65 per BL	1.82 per BL	-	-	-
43	EXPORT FEE			0			
	(i) Indian Made Foreign Liquor of any degree	2.00 per PL	2.00 per PL	2.00 per PL	-	-	-
	(ii) Ready to Drink beverages up to 20 ⁰ proof strength	0.10 per BL	0.10 per BL	0.10 per BL	-	-	-
	(iii) Rum75 ⁰ for troops sold through Canteen Store Department	0.10 per BL	0.10 per BL	0.10 per BL	-	-	-
	(iv) Country Liquor of any degree	0.40 per PL	0.40 per PL	0.40 per PL	-	-	-
	(v) Beer	0.50 per BL	0.50 per BL	0.50 per BL	-	-	-
	(vi) Rectified Spirit/ENA	0.20 per BL	0.20 per BL	0.20 per BL	-	-	-
	(vii) Malt Spirit	0.25 per BL	0.25 per BL	0.25 per BL	-	-	-
	(viii) Denatured Spirit	0.25 per BL	0.25 per BL	0.25 per BL	-	-	-
	(ix) Industrial Alcohol	0.25 per BL	0.25 per BL	0.25 per BL	-	-	-
	(x) Bhang (per 10 Kilograms or less)	50 per BL	50 per BL	50 per BL	-	-	-
	(xi) Liquor Imported from abroad.	0.25 per BL	0.25 per BL	0.25 per BL	-	-	-
44	IMPORT FEE			0			
	(i) Indian Made Foreign Liquor of any degree.	i) Upto 5000 EDP-32.60 per PL	i) Upto 5000 EDP-36 per PL	i) Upto 5000 EDP-39.6 /- per PL	-	-	-
		ii) above 5000 EDP- Rs. 40 per PL	ii) above 5000 EDP- Rs. 50 per PL	ii) above 5000 EDP- Rs. 55 /- per PL			
	(ii) Liquor Imported from abroad	40 per PL	45 per PL	49.5 /- per PL	-	-	-
	(iii) Ready to Drink beverages upto 20 ⁰ proof strength.	1.10 per BL	1.25 per BL	1.37 /- per BL	-	-	-

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	(iv) Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	6.60 per BL	7 per BL	7.70/- per BL	-	-	-
	(v) Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.30 per BL	3.50 per BL	3.85 /- per BL	-	-	-
	(vi) Wine	1.10 per BL	1.15 per BL	1.26/- per BL	-	-	-
	(vii) Beer of all types	12.12 per BL	12.50 per BL	13.75 /- per BL	-	-	-
	(viii) Canned Beer	12.12 per BL	12.50 per BL	13.75 /- per BL	-	-	-
45	Brand Registration Fee						
	(i) Brand Registration fee per Label for IMFL, Beer & RTD	1,44,400	1,60,000	1,76,000	-	-	-
	(ii) Brand Registration fee for Wine and Cider	2,300	2,500	2,750	-	-	-
	(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	46,200	50,000	55,000	-	-	-
	(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,15,500	1,20,000	1,32,000	-	-	-
	(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	34,650	38,000	41,800	-	-	-
	(v) For Export (for each state on IMFL/Beer/CL)	28,900	30,000	33,000	-	-	-
	(vi) Subsequent change in all the approved label during the year except Wine and Cider.	23,100	50,000	55,000	-	-	-
	(vii) Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from	11,550	15,000	16,500	-	-	-

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	abroad of which brands are not already approved by the Excise Commissioner, Punjab.						
	(viii) Brand Registration for Micro Breweries	11,550	15,000	16,500	-	-	-
46	Excise & Taxation Department Development Cess on IMFL & Imported Foreign Liquor (Per PL)	2	2	2	-	-	-
47	Grant of L.O.I.			0			
	(i) Distillery	5 Crore	5.25 Crore	Rs. 6.30 crores	-	-	-
	(ii) Brewery	3 Crore	3.15 Crore	Rs. 3.78 crores	-	-	-
	(iii) BWH including Bottling Plant	Discontinued	75 lakh	90 lakh	-	-	-
	(iv) Winery including Bottling Plant	5000	5000	6,000	-	-	-
	(i) Malt manufacturing license	15 Lac	16 lac	Rs. 19.20 lakhs	-	-	-
	(b) Renewal of L.O.I.			0			
	(i) Distillery	1st Renewal 35 lac	1st Renewal 40 lac	1st Renewal Rs. 48 lacs	-	-	-
		2nd Renewal 37.50 Lac	2nd Renewal 45 Lac	2nd Renewal 54 Rs. Lacs			
		3rd Renewal 50 Lac	3rd Renewal 50 Lac	3rd Renewal Rs. 60 Lacs			
	(ii) Brewery	1st Renewal 35 lac	1st Renewal 40 lac	1st Renewal Rs. 48 lacs	-	-	-
		2nd Renewal 37.50 Lac	2nd Renewal 45 Lac	2nd Renewal 54 Rs. Lacs			
		3rd Renewal 50 Lac	3rd Renewal 50 Lac	3rd Renewal Rs. 60 Lacs			

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	(iii) BWH including Bottling Plant	7.50 Lac	25 lakh	30 lakh	-	-	-
	(iv) Winery including Bottling Plant	5,000	5000	6,000	-	-	-
	(v) Malt manufacturing license	4.50 lac	5.00 lac	6.00 lakh	-	-	-
48	E-2 – Ethanol Plants						
	a. Stand alone Ethanol Plants						
	i. Grant of License	5.50 lakh	50 lakh	Rs. 60 lakh			
	ii. Annual Renewal Fee	10 lakh	50 lakh	Rs. 60 lakhs			
	iii. Capacity Enhancement	Rs. 5500 per KLPD	Rs. 5500 per KLPD	Rs. 6600 per KLPD			
	b. Integrated Ethanol Plants (Ethanol Plants in the premises of Distilleries)						
	i. Grant of License	16.50 lakh	50 lakh	Rs. 60 lakh			
	ii. Annual Renewal Fee	10 lakh	50 lakh	Rs. 60 lakhs			
	iii. Capacity Enhancement/ Expansion of Distillery	Rs. 5500 per KLPD	Rs. 5500 per KLPD	Rs. 6600 per KLPD			
49	Adjustable license fee on L-2/L-14 on IMFL/IFL leviable at the time of issuance of passes	200 per PL	200 per PL	200 per PL	-	-	-
50	Adjustable license fee on L-2/L-14 on Beer leviable at the time of issuance of passes	50 per BL	50 per BL	50 per BL	-	-	-
51	Additional Godown to L-2/L-14A license (not more than carpet area of 2000 sq ft.)	-	100000	1,25,000	-	-	-
52	Bhang	6,00,000	6,00,000	6,00,000	-	-	-
53	Annual license fee of BWH-2A	3,00,000	3,00,000	5,00,000	-	-	-
54	40 degree PML						

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<i>uomertkau</i>	Excise duty on 40 degree PML at manufacturer's level	-	-	50 per PL			
	Excise duty on 40 degree PML at wholesaler's level	-	-	50 per PL			