

Government of Jammu and Kashmir,  
Finance Department  
Civil Secretariat, J&K.

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NOTIFICATION

Jammu, the 28th of March, 2023

S.O. 172:-The Excise Policy 2023-24 enunciated as hereunder will come into force on 01-04-2023 and will continue to remain in force till 31<sup>st</sup> March, 2024. However, the Government may revise the same at any point of time during the course of the year.

**1. Policy Objectives-**

- 1.1 To bring about greater social consciousness and awareness about the harmful effects of consumption of liquor and alcoholic beverages and drug abuse;
- 1.2 To encourage transition from high to low alcoholic content beverages;
- 1.3 To rationalize the number of taxes/duties and other levies to optimize revenue for common good;
- 1.4 To check bootlegging/smuggling of liquor and narcotic drugs in the Union Territory of Jammu and Kashmir from neighboring States/Union Territories;
- 1.5 To provide choice of liquor brands and places for consumption to its consumers and a level playing field to all the stake holders;
- 1.6 To rationalize the production and sale of JK Special Whisky and JK Country Liquor to curb illicit distillation; and
- 1.7 Tapping of full potential of existing liquor Industry to promote ancillary industries and raising new avenues of employment.

**2. Types of Licenses and issuance thereof-**

2.1 Following Licenses shall be issued strictly in accordance with the provisions of J&K Excise Act, 1958 and the rules framed there under:

Type	Form	Nature
Type A	JKEL-1	Wholesale vend of foreign liquor, imported Liquor and Wine for sale to the Retail only
	JKEL-1A	Wholesale vend of Foreign liquor to the manufacturer outside the State for sale to JKEL-1
	JKEL-1B	Trade (Wholesale BIO/Imported foreign liquor)
	JKEL-1W	Trade (Wholesale wine-Indian / BIO).
Type B	JKEL-3	Retail vend of foreign liquor in hotel
	JKEL-3A	Bar with hotel with Banquet
	JKEL-4	Retail vend of foreign liquor in a bar attached to a restaurant or cinema or theatre or Dak Bungalow

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	JKEL-4C	Bar in a Banquet Hall
	JKEL-7	License for the retail vend of foreign liquor at a club
	JKEL-7A	License for the retail vend of beer (bottled, tinned, drought beer in bar)
	JKEL-7B	Officers' Mess
	JKEL-7D	Beer Bar with Microbrewery
<b>Type C</b>	JKEL-2	Retail vend of foreign liquor to the public only
	JKEL-2A	Retail vend of Beer and RTD in JKTDC/Tourism Establishments/Tourism Development Authorities/Airports etc.
<b>Type D</b>	JKEL-5	Wholesale and retail vend of foreign liquor in Military Canteen including Unit Run Military Canteen or those run Regimentally by the PMF.
	JKEL-5A	Master Canteen for (PMF/Police)
	W-2	CSD Bond
<b>Type E</b>	JKEL-12	Wholesale denatured spirit, wholesale and /or retail/possession and use of denatured spirit
	JKEL-13	Possession and use of rectified spirit
	JKEL-14	Possession and use of rectified alcohol
	JKEL-15	Export, import, transportation, sale or possession of Molasses
<b>Type F</b>	JKEL-6	Bottling Plants
	JKEL-6A	Bottling License on leased out production line of JKEL-6/D2 licenses
	D-2	Distilleries
	B-1	Breweries
	W-1	Winery

**Notes:**

1. In addition to these, the Department shall continue to issue permissions to serve liquor on social occasions at private places, banquet halls, party halls and restaurants etc. on payment of fee prescribed in para 15.6.
2. Permissible quantity of possession/use of Alcohol/spirit in respect of JKEL-12, JKEL-13 and JKEL-14 shall be decided by the Excise Commissioner on case-to-case basis.

**2.2 Type A and Type B Licenses -**

2.2.1A non-refundable processing fee of Rs One Lakh for processing requests for grant of Type A and B licenses and one-time upfront fee of Rs 10.00 Lakh for issuance of new JKEL-1 license over and above annual License Fee shall be charged.

2.2.2 A licensee holding JKEL-1A, 1B and 1W license shall be allowed to import liquor from any of its own distilleries or the distilleries/ Bottling Plants/Breweries/wineries located outside J&K with which it has a valid agreement to produce or bottle liquor on its behalf after paying a fee of Rs. 5.00 lakh for each source.

2.2.3 To have introduction of more BIO Brands, JKEL-1 licensee shall be allowed to import upto 10,000 cases of a BIO Beer brand and upto 500 cases of BIO Whisky/Rum/Brandy/ Wine/Vodka/Gin subject to payment of duties/fee as applicable to JKEL-1A license with additional payment of Rs. 10000. However, one Company shall be allowed to trade through only one JKEL-1 licensee.



2.2.4. The Excise Commissioner shall grant new licenses for retail sale of liquor on premises viz. Type B as per the provisions of The Jammu & Kashmir Excise Act, Svt. 1958', The Jammu & Kashmir Liquor License and Sale Rules, 1984' and as per the provisions of the J&K Excise Policy 2023-24, at the locations as he/she may deem fit keeping in view the revenue potential, on account of tourism activity or in general to provide a legitimate place to the consumers to curb the illegitimate consumption of liquor at unauthorized premises/places in the area and also in the unserved/underserved areas.

2.2.5 The Excise Department shall also allow Type B licensees to serve liquor at their Rooftop/Terrace/Balcony at locations within JMC and SMC subject to payment of additional 50% of annual License fee subject to the following condition:

- i. The area should be surrounded by a wall/strong immovable fencing of a minimum height of 06feet, so as to avoid any eventuality and not to be visible to surroundings.
- ii. If the premises is visible from other nearby high places, whether within the same building or in the surroundings, additional measures shall be taken to prevent visibility from such places.
- iii. The licensee shall ensure that the persons in the premises do not indulge in any activity such as throwing articles outside causing inconvenience to the outsiders/passersby.
- iv. No premises shall be allowed in the vicinity of a water pool of more than 02 feet depth if it happens to be within the same surrounding premises.

### 2.3 Type-C licenses (JKEL-2)

2.3.1. The Excise Department shall grant licenses for off-premises retail sale of liquor (JKEL-2), through e-auction in the form of individual units for the year 2023-24 on locations indicated at **Annexure "A" and 'B'** to this Policy.

#### 2.3.2. Mode of allotment:

The allotment of vends shall be made by e-auction, i.e. through <https://jkexcisedept.auctiontiger.net> in a completely secure and transparent manner. The detailed procedure for e-Auction/bidding instructions to the bidders shall be available on the e-auction portal and the official website of the Department i.e. [www.jkexcise.nic.in](http://www.jkexcise.nic.in).

In case of locations where no response is received in e-auction, the same shall be re-auctioned in the same manner as above.

2.3.3. **Eligibility criteria.** -The bidder should fulfill the following criteria: -

- a) Should not be below the age of 21 years.
- b) Should be a domicile of UT of Jammu & Kashmir.
- c) Should have immovable property in UT of J&K worth up to 100 percent of the bid value or not less than 50% of the bid value with remainder of bid value

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(not more than 50%) as Bank Guarantee (BG). Bidder shall produce a property certificate and BG as the case may be to this effect from the competent Revenue/Bank Authority.

- d) Should not be convicted of any non-bailable offence by a criminal court.
- e) Bidder should not have been charge sheeted by any Court of Law under any offence involving moral turpitude.
- f) Should not be convicted or reasonably suspected of committing or conniving at the commission of any non-bailable offence under the J&K Excise Act, Svt. 1958 or the Opium Act or the Dangerous Drugs Act, 1930 and shall produce a character certificate issued by the concerned District Superintendent of Police.
- g) Should not be defaulter of State Taxes Department under the J&K General Sales Tax Act 1962, Central Sales Tax Act and J&K Excise Act Svt. 1958.
- h) Clearance from the Excise Department of nothing outstanding against previous transactions in trade/duties/fees with the Department.

#### **2.3.4. Number of vends that can be bid for:**

A bidder can participate for a number of vends and shall have to pay EMD separately for each bid. EMD and the Bid amount shall be paid by the bidder from his KYC/PAN linked accounts. However, to obviate the possibility of cartelization and monopolistic practices, only one vend shall be allotted to a successful bidder for which his/her bid is the highest and in case of successful bidders paying the EMD/Bid amount from a joint Bank account linked with his KYC/PAN, all joint account holders shall become ineligible for staking claim as H1 Bidder for any other location.

#### **2.3.5. Participation/ Registration fee:**

Non-refundable/non-adjustable Participation/Registration Fee of Rs. fifty thousand is to be paid online through portal as per the link provided. In case of non-participation in the bidding process, the registration fee shall stand forfeited.

#### **2.3.6. Earnest money deposit:**

Earnest Money shall be Rs. 10.00 Lakh for each vend.

#### **2.3.7. Reserve price for each vend:**

The minimum reserve price to bid for each vend shall be Rs 15.00 Lakh.

#### **2.3.8. Suitability of location for vend to be ensured by the bidder:**

The bidder shall make his own arrangement for a shop/premises in the specified area (owned/leased/rented). The bidder shall ensure that the premises selected/identified by him meet the requirements of the J&K Excise Act and rules/Notifications made there under, including directions, if any, issued by the Court of competent jurisdiction in this regard. The bidder shall apply for clearance of the premises from the District Magistrate within 05 working days from being declared as H1. The regular license on the newly

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identified /selected premises/shop shall be issued only after getting clearance from the District Magistrate concerned. The District Magistrate shall convey the clearance or otherwise of the newly identified premises within a period of 15 days from the receipt of application from the H1 bidder, in case of non-disposal of application, the premises shall be deemed to have been cleared by the District Magistrate.

However, in order to ensure against any loss of revenue to the Government, due to delays in Operationalization of vends, no clearance of District Magistrate shall be required for the premises chosen by the H1 bidder where vends were operational in the Year 2022-23.

Further, licensing authority in the interest of government revenue, may proceed under sub-rule-8 of rule-30 of J&K Liquor License and Sale Rules 1984 for making vends operational immediately after determination of existing licensees to avoid loss of time in arranging for the NoCs or requisite documents by the successful bidders for opening of vend.

Successful bidders who are not able to establish their vends in suitable private buildings may approach the concerned District Magistrate who shall ensure, in the interest of government revenue, that such licensees/H1 bidder are provided with the government land within 15 days where they can build their temporary structures with reasonable rent. Further Electricity Department (i.e concerned Power Distribution Corporation Ltd) shall also provide electricity in such temporary structures within 5 days where such retail vends are being run and the licenses shall be bound to pay the electricity bills. After determination of license, the property shall be restored to the Government with removal of temporary structures.

#### **2.3.9. Payment of bid amount**

The successful bidder will be required to deposit an amount equal to 100% of total bid amount under Major Head 0039 through eGRAS/e-collect portal within five bank working days of finalization of bid.

If the successful bidder fails to comply with the aforesaid condition of payment of bid money in the prescribed period, the Earnest Money and the bid amount, if any (less than total bid amount), deposited shall be forfeited. In such a case, the liability of the highest bidder will not be limited only to the extent of Earnest Money tendered by him in the auction process for a particular location, but any other allotment in which he is a stakeholder shall also be cancelled and the respective deposits made in the form of Earnest Money or security for such other bids also shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments. In such cases the location shall be allotted to the next highest bidder, willing to match the bid money quoted by H1 bidder.

#### **2.3.10. Minimum Guaranteed Revenue on monthly basis:**



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Every Licensee shall have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee, as shown against each vend; as per procedure prescribed. MGRs shall be deposited by or before 1st of every month compulsorily by the licensee. The MGR deposited at the beginning of month shall be adjusted against the actual amount of duties accruing on the stock of liquor lifted by the retailer. Any Duty/Fee over and above the monthly installment of MGR shall also be remitted in advance before lifting the liquor from wholesaler. Failure to deposit the 1st installment of MGR on due date shall automatically lead to suspension/ cancellation of the license. In that case, the department reserves the right to distribute the MGR proportionally among other successful vends in the area.

In case of failure to deposit the subsequent installments of MGR of the month on due date, the ETO concerned shall suspend the sale of the vend without any notice under an intimation to the DEC (Executive) and the Excise Commissioner and the same shall be opened only after payment of installment provided it is deposited within seven bank working days. In case the installment is not deposited within seven bank working days, the license shall be deemed to have been cancelled, his EMD shall be forfeited, and the vend shall be put to re-auction.

The MGQ indicated for each vend shall be for the entire policy year. Every licensee shall have to lift Minimum Guaranteed Quota (MGQ) of JK Special Whisky/ JK Country Liquor Brands as shown against each Vend. The revenue deposited against the MGQ will be considered part of the MGR. The licensee may, with the approval of the Excise Commissioner, transfer his quota from one retail vend to another retail vend for retail sale of JKSW/JK Country Liquor during the currency of license. For this purpose, the licensee of the transferring retail vends may apply to Deputy Excise Commissioner, (Executive) concerned alongwith consent letter of the transferee licensee. The Excise Commissioner, may grant permission for transferring the same, if in his opinion it is expedient to do so in the interest of government revenue on payment of Quota Transfer Fee of Rs 1.00 per 750 ml bottle of JKSW/JK Country Liquor. This shall be allowed only after lifting of 50 percent of the MGQ of his retail vend. The transferee licensee shall be bound to lift the transferred quota failing which he/she shall be liable to deposit the prescribed duties/fee on the same quantity of JKSW/JK Country Liquor. Failure to lift required quota of MGQ shall disqualify the licensee from claiming the EMD deposited for the vend which shall be forfeited.

For any other exigency related to non-operation of an allotted vend, the Excise Commissioner shall take appropriate steps as he may deem fit in the interest of Government revenue and regulation of trade including shifting of the vend to the suitable location with revenue/tourist potential.

### **2.3.11.Promotion of Digital Payments at Retail Vends:**

The retail vends shall provide facility like POS machine wherever possible, for payments through Credit/Debit card/UPI Payments and facility of payments through mobile applications on their vends for the customers and shall provide invoice of sale through POS on demand. In case of violation of this provision, a penalty of Rs 5000.00. per incident shall be imposed on the licensee.



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### 2.3.12 Vend Information Signboards:

All JKEL-2 Vends shall display signboards with following details:

#### DO NOT DRINK AND DRIVE/SAY NO TO DRUGS

Name of the licensee	
Contact number of licensee	
License Number	
Valid for year	
Contact Number of Excise Officer	
Time of opening and closing of vend	

In addition, the licensee shall display the Sale price of various brands.

### 2.3.13. Closure of vend on account of objections from local people, Court Orders etc:

In case the vend is not allowed to operate on account of court orders, objections by local people, public institutions or any other reason beyond the control of the licensee, he shall be allowed by the Excise Commissioner to arrange an alternate premises within a period of 30 days subject to payment of all duties/fee on account of MGR for the time granted within 03 Bank working days of such closure. In case he fails to do so, the license shall be deemed to have been cancelled from the date of closure of the business, and no compensation, refund or any claim whatsoever including that of the EMD/ MGR of the month/License fee/duties/fee etc., shall lie against the Government on account of such closure. In that case, the Department reserves the right to increase the MGR of the operational vends in the area.

In case any location could not be auctioned/ allotted, same shall be put to re-auction as per mode of allotment indicated in the para 2.3.2.

### 2.3.14. Provision for opening liquor vends at tourist places and places of illicit Distillation:

The Department shall offer/facilitate setting up of liquor vends having high revenue potential in tourist locations in the Government owned/maintained Tourist facilities of JKTDC/Tourism Department/Tourism Development Authorities wherever possible. Grant of license at such premises shall be considered on the basis of NOC from concerned District Magistrate in the manner as provided for in the para 2.3.8, report/certificate from FSSAI and feasibility report from the concerned Excise Officer.

Also, to ensure against any Hooch tragedy, the Excise Department shall have an absolute right to open the liquor vend through e-auction, at such places where at least 3 FIRs have been lodged with the concerned Police Station for illicit distillation/illegal sale of liquor.

### 2.3.15. Committee to supervise the allotment process:



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The process of allotment and Operationalization of vends shall be supervised by a high-level Committee constituted by the Government.

**2.3.16 The Earnest money of the bidder/licensee shall be forfeited in the following cases:**

- i) In case, he/she furnishes or is found to have furnished any false or forged document in his application or misrepresented the facts for obtaining JKEL-2 License, or
- ii) If he/she is found guilty of indulging in any malpractice, or
- iii) If he/she fails to deposit security/bid amount within the prescribed time, or
- iv) If any successful bidder fails to furnish documents within prescribed time, or
- v) If the successful bidder flouts any of the eligibility conditions for bidding/allotment of vend, or
- v) For any other reasons as the Excise Commissioner may deem fit for violation of any of the provisions of the J&K Excise Act, Rules, Orders and notifications made there under.

Further, if any licensee sells liquor above the MRP fixed by the Department, such licensee shall be imposed penalty by the concerned Deputy Excise Commissioner, Executive, of Rs 15,000/- for first such offence, Rs 25,000/- for second offence and Rs 50,000/- for third offence. The license of the retailer shall be liable to be cancelled on fourth such offence and his EMD shall be forfeited.

**2.3.17 Power to Relax -**

The Excise Commissioner may relax the requirement of the timeline for submission of formalities required for grant of license (JKEL-2) in the interest of Government revenue considering the undue hardship caused to the successful bidders and the reasons thereof shall be recorded in writing. However, the Excise Commissioner shall ensure that there is no court direction or order to the contrary before granting such relaxation.

**1.3.18. Transition from High to Low Alcohol Beverages**

To encourage transition from high to low alcohol content beverages, the department shall issue License for retail vend of Beer and RTD in JKTDC/Tourism Establishments/Tourism Development Authorities/Airports etc. at the locations permitted by the Excise Commissioner. To facilitate the sale of low alcohol beverages at these establishments, a separate JKEL-2A License shall be issued and the procedure for grant of license shall be notified by the Excise Commissioner separately.

**1.3.19. Stock transfer fee:**

An outgoing licensee will be allowed by the Excise Commissioner to transfer the leftover stock of IMFL/BIO/Beer/Wine/RTD/JKSW/JK Country Liquor at the end of the term to an incoming licensee on payment of stock transfer fee of Rs 0.50 per bottle on JKSW/IMFL/BIO/Beer/Wine/RTD/JK Country Liquor. This stock will be in addition to the fixed MGQ of JKSW/JK Country Liquor of the incoming licensee for the period of the license.



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## 2.4 Type D and Type E Licenses -

The department shall continue to issue Type D and Type E licenses as per the existing procedure.

## 2.5 Type F licenses-

- 2.5.1 The existing Policy for issuance of licenses for Distilleries, Breweries and Bottling Plants in the UT as laid down vide Government Order No. 99-F of 2003 dated 07.04.2003, read with Government Order No. 156-F of 2003 dated 22.07.2003, shall continue.
- 2.5.2 A non-refundable processing fee of Rs. 1.50 lakh shall be charged for processing applications for setting up Distilleries, Breweries and Bottling Plants.
- 2.5.3 At the time of grant of Letter of Intent (LoI), a sum of Rs. 25lakh shall be charged. Validity period of LoI shall be three years which shall be extendable for another period of three years subject to further payment of Rs 5 lacs.
- 2.5.4 To encourage transition from high to low alcohol content beverages and to effectively utilize the availability of fruits such as Apples/Apricots/Pears/Grapes/Litchi/Guava/Plums etc., the department shall issue Winery Licenses at the locations permitted by the Excise Commissioner. The procedure for grant of license shall be notified by the Excise Commissioner separately.

### 2.5.5 Permission for Grant of Lease of Licensed premises:

In order to achieve the broader objective of increasing the revenue by optimum utilization of the existing infrastructure and capacity of the Distilleries/Bottling Plants, the Excise Commissioner may on request of the Licensee allow lease of the licensed premises to the bring in production of more quality brands within J&K and to promote healthy competition/ export, if he deems appropriate on payment of fee equivalent to 50% of the license fee of D-2/JKEL-6 License fee as per para 15.6. This will promote growth in ancillary units like corrugated boxes, PP caps, labels and bottles and will open new vistas of employment in both technical and non-technical field in J&K. The terms and conditions and procedure for grant of License shall be notified by the Excise Commissioner separately.

## 3. Transfer of Licenses:

- 3.1 Member(s) of the family of the licensee [JKEL-1, JKEL-2A, JKEL-3, JKEL-3A, JKEL-4, JKEL-4C and JKEL-7D] can be incorporated as partner(s) by the Excise Commissioner during the currency of a license on payment of non-refundable processing fee of Rs. 1 lakh if the family member is otherwise eligible under these rules for grant of such License: Provided that in respect of above licenses, the Excise Commissioner can add partner(s) outside the family during the currency of a license on payment of non-refundable processing fee of rupees equivalent to the Annual License Fee, if the proposed partner(s) are otherwise eligible for grant of license under these rules.



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3.2. In the interest of Government revenue and viability of the unit, Type-F Licenses shall be transferred by the Excise Commissioner subject to following conditions:

- a. to the eligible person(s) on payment of non-refundable transfer fee equivalent to the LOI fee, during its currency.
- b. Add the name(s) of person(s) in the license as partner(s) or delete the name of any partner from the license on payment of non-refundable fee equivalent to Annual License Fee.

Provided that for addition/deletion of a family member from the license; for transfer of license to a family member as defined in rule 8-A of the Liquor License & Sale Rules 1984; for deletion of name from the license of a deceased licensee, the amount of non-refundable fee shall be Rs. two Lakh.

4. In order to discourage monopolistic trade practices and conflict of interest in liquor trade, all the manufacturing units viz. Bottling Plants, Distilleries, Breweries and Wineries shall hence forth be ineligible to hold Type A, B and C License.

#### 5 **Permission to Manufacture RTD:**

To encourage transition from high to low alcohol content beverages, the department shall grant permission to the manufacturing plants (D2 and EL-6) for production of RTD on payment of annual fee of Rs 20000 and applicable duties/fees.

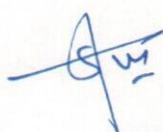
#### 6. **Export, import, transportation, processing, maturation and sale of Special Spirits:**

In view of the conducive climatic conditions for the processing of special spirits in the UT of J&K, processing and maturation of special spirits shall be encouraged for domestic use as well as export outside India. The Excise Department shall grant permission in favour of the existing manufacturing units viz., Distilleries, Bottling Plants and Wineries for export, import, transportation, processing, maturation and sale of bulk Spirits, Mixtures, Concentrates etc. with annual fee of Rs. 1.00 Lakh. Procedure for issuance of permission shall be notified separately by the Excise Commissioner.

#### 7. **Fixation of Maximum Retail Price: -**

- 7.1. The Maximum Retail Price (MRP) of all types of Liquor shall continue to be notified by the Excise Commissioner for the year 2023-24 on the recommendations of the Price Fixation Committee. MRP Shall be calculated as per the Table A&B given in the para 7.2. An undertaking/affidavit shall be submitted by the manufacturer/importer/brand owner declaring the EDP/EBP for fixation of MRP. No separate administrative/handling/freight cost shall be considered for fixation of MRP.

All the on-premises licensees shall get their menu approved from the Excise Department. The minimum selling price (MSP) for all types of liquor for on premises consumption shall not be less than 10% of the MRP fixed for the JKEL-2 License or as per menu approved by the Excise Department whichever is higher.



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7.2. The following formats shall be used for calculation of MRP.

**A. For brands manufactured outside J&K: -**

<b>1</b>	EDP/EBP + duties/expenses of Exporting states/UTs (i.e. Ex-1A)	
<b>2</b>	Excise Duty	
<b>3</b>	Import Duty	
<b>4</b>	Assessment duty	
<b>5 (=1+2+3+4)</b>	Ex- JKEL-1A price (landing cost of JKEL-1)	
<b>6</b>	Profit margin to JKEL-1 on landing cost	
<b>7</b>	Assessment duty of JKEL	
<b>8 (5+6+7)</b>	Ex-wholesale price JKEL-1	
<b>9</b>	Profit margin to JKEL-2 on Ex- JKEL-1 price	
<b>10</b>	Assessment duty of JKEL-2	
<b>11 (8+9+1)</b>	MRP (retailer)	
<b>12</b>	Additional Assessment Duty on MRP (retailer)	
<b>13 (11+12)</b>	MRP On bottle	
<b>14</b>	Rounding fee (if any)	

**B. For Brands manufactured in J&K:**

<b>1</b>	DP/EBP	
<b>2</b>	Bottling Fee and Franchisee Fee	
<b>3</b>	Excise Duty	
<b>4= (1+2+3)</b>	Landing Cost to JKEL-1	
<b>5</b>	Profit margin to JKEL-1 on landing cost	
<b>6</b>	Assessment duty of JKEL 1	
<b>7= (4+5+6)</b>	Ex wholesale price JKEL-1	
<b>8</b>	Profit margin to JKEL-2 on Ex- JKEL-1 price	
<b>9</b>	Assessment duty of JKEL-2	
<b>10= (7+8+9)</b>	MRP (retailer)	
<b>11</b>	Additional Assessment Duty on MRP (retailer)	
<b>12= (10+1)</b>	MRP on bottle	
<b>13</b>	Rounding fee (if any)	

Differential amount if any, on account of rounding-off/fixation of MRP shall be recoverable as rounding fee that shall accrue to the department.

7.3 Profit margins of wholesale and retail Licensees shall be as detailed below on their purchase price (landing cost):

Type	All kinds of Liquor
Type A (JKEL- 1)	5% of landing Cost

7.4 All the duties applicable to Type-A licenses shall be remitted before dispatch of material from the premises. All the duties applicable to Type B Licenses (except additional assessment duty) shall be remitted in advance before lifting material from JKEL-1. In case any manufacturer /wholesaler fails/refuses to provide/supply the Liquor to the Type A/Type B and Type C licensees, as the case may be, without any reasonable grounds within three working days of receipt of requisition and payment, he shall be liable to pay fine of Rs. 0.15 Lac for each requisition for everyday of delay. In case Liquor is not provided/supplied beyond a period of next three days, the license of the defaulting licensee shall be liable to suspension/cancellation.

7.5 For purpose of classification, the brands shall be classified on the following parameters:

No	EDP/Case in Rs	Segment
	Upto800	Low cost
	801upto1000	Economy
	1001upto 1300	Medium
	1301 upto 2700	Premium
	>2700	Deluxe/Super Deluxe

The classification approved for civil sales shall be applicable in CSD/PMF also irrespective of the Tendered rates etc.

In case of brands not classified for civil sales, EDP (civil) of adjoining states /UTs or the state where the brand is sold shall form the basis for classification in the appropriate segment as detailed above.

#### 8. All liquors to be ENA based

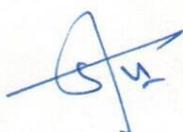
IMFL manufactured locally or imported from outside the State (other than Foreign Liquor Bottled-in-Origin (BIO), Bottled in India or Malt Whisky) shall be Extra Neutral Alcohol (ENA) based only.

To promote production of quality brands in the local manufacturing units, D2 and JKEL-6 Licensees shall be permitted to blend liquor with not less than 2% of Scotch or Malt as the case may be. The use of rectified spirit as a base in manufacture/ sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.

#### 9. Restriction on import of brands to protect the local industry:

To protect the Local Industry, there shall be a ban on import of IMFL brands having MRP upto Rs. 600/- per bottle (750 ml) into the Union Territory of J&K.

#### 10. Affixation of security hologram on IMFL, JK Special Whisky, Beer and Ready-to Drink (RTD) Beverages.



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In order to check Excise duty evasion, the manufacturers of IMFL, JK Special Whisky, Beer & RTD as well as Importers of IMFL/Wine/Beer etc. shall continue to affix Security Hologram as approved by the Excise Department.

#### **11. Re validation of permits:**

The permit issuing authority after charging revalidation/cancellation fee of Rs. 10,000/-, may revalidate/cancel a permit which remains unexecuted or becomes time barred provided that the revalidation shall be permissible only once within a period of three months from the date of issue.

#### **12. Renewal of licenses:**

All the licenses except JKEL-2, shall be renewed in accordance J&K Excise Act 1958 Svt. and rules and orders/notifications made there under.

#### **13. Approval of Labels:**

13.1. As provided under section 16-A of the J&K Excise Act, Samvat 1958, labels for different brands of liquor for civil/CSD/PMF for the Financial Year 2023-2024 shall be approved by the Excise Commissioner subject to payment of Label fee at the rate of Rs. 50,000/-per label, to be charged at the time of applying for brand classification/submission of EDP/EBP.

13.2. Labels in respect of brands for export shall be approved after charging Label fee of Rs 50,000/-without mentioning MRP.

13.3. For BIO liquor and for all type of wine/Cider/RTD, label approval fee shall be Rs.10000/-for each brand.

13.4 The Department shall also explore and look into possibility of introducing other variants of liquor like Rum, Gin, Brandy etc. under JK Special Brands.

13.5 To prevent the illegal distillation and sale of illicit liquor, the department shall introduce low alcohol content Country liquor by the name of '**JK Country Liquor**' having alcohol strength of 45-degree proof with all Duties/Fees as applicable to JK Special Whisky.

#### **13.6 Approval of labels to facilitate exports:**

In order to facilitate early commencement of exports after implementation of J&K Excise Policy 2023-24, the liquor manufacturing units will be allowed to supply their brands which were approved during the J&K Excise Policy 2022-23 subject to the payment of requisite brands/label registration fee along with an undertaking in the form of an affidavit that there is no change in the label of the brand.

#### **14. Packing material**



(13)

Liquor shall not be sold in plastic bottles being against the environment protection laws. All kinds of liquor shall be sold in glass bottles/PET bottles and tin cans only. To ensure quality of PET bottles manufacturer shall comply with FSSAI standards. In addition to the packing sizes/ liquor strength presently in vogue, the Excise Commissioner may allow liquor bottle of any packing size, shape & liquor of any strength as he/she may deem fit in the interest of Government revenue.

### 15. Fee and Duties-

Following fees and Duties shall be applicable for the year 2023-24:

#### 15.1 Bottling Fee

Kind of Liquor	Amount
IMFL	For all brands 1. Local/Own brands- Rs. 12.00/750 ml 2. Franchise brands upto Economy segment Rs. 13.00/750 ml. 3. Franchise brands above Economy segment Rs 14.00/750 ml.
JKSW	Rs 09.00/750 ml.
Beer	Rs 12.00/BL
Wine/Cider/RTD Beverages	Rs 10.00/BL
<p>Provided that to promote Export of Liquor, all brands to be exported shall be charged bottling fee at concessional rate of Rs 1.00 per bottle (750ml) of IMFL and Rs 1.00 per BL of Beer/Wine/RTD/Cider. However, for export to Ladakh, all brands (IMFL) shall be charged 50 % less bottling fee than applicable to J&amp;K.</p> <p>Bottling Fee of Rs. 20.00 per bottle (750 ml) on liquor produced by JKEL-6A Licensee. Export of JK Special Whisky and JK Country Liquor shall also be allowed to the UT of Ladakh.</p>	

**15.2 Debonding Fee @ Rs. 4.00/BL** shall be levied on spirits where bottling fee is not levied. Bottling/Debonding Fee shall be payable on the last day of the month.

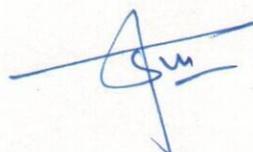
#### 15.3 Excise Duty:

##### 15.3.1 Excise duty on Liquor (CIVIL):

Kind of Liquor	Brand	Amount
IMFL Including IFL (BIO)	Deluxe/Superdeluxe	Rs. 300.00/LPL
	Premium/Medium	Rs. 280
	Economy	Rs. 270
	Low Cost	Rs. 250
IMFL	JK Special Whisky	Rs 240/LPL
Wine	All Brands	Rs 80.00/BL
Beer/Cider/RTD beverages	All Brands	Rs 30.00/BL

Note: LPL stands for London Proof Litre & BL stands for Bulk Litre

##### 15.3.2 Excise duty on Molasses/Rectified spirit:

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Type	Rate
Molasses	Rs. 20/Quintal
Rectified spirit/absolute alcohol/Extra neutral alcohol (excluding Denatured Alcohol/Spirit) for use other than in manufacturing of Liquor.	Rs. 10/litre

#### 15.4 Import Duty: - CIVIL

Kind of Liquor	Amount
IMFL including foreign liquor	Rs 45/750 ml
Beer	Rs 35/BL
Wine, Cider, RTD Beverages	Rs 20/BL
ENA/Malt Spirits for manufacture of Liquor	Rs 04/BL

#### 15.5 Assessment Duty:

To rationalize the number of fee/duties, the Additional License Fees and the Assessment Duty (Civil) shall be clubbed and renamed as Assessment Duty as per following rates:

Type of License	Rate
<b>A</b>	IMFL- Rs. 18 per Bottle of 750 ml JK Special Whisky- Rs. 14 per Bottle of 750 ml Beer/wine/RTD/Cider- Rs. 13 per BL
<b>B and C</b>	IMFL- Rs. 62 per Bottle of 750 ml JK Special Whisky- Rs. 30 per Bottle of 750 ml Beer/wine/RTD/Cider- Rs. 25 per BL

#### 15.6 License fee (per annum)

Form of License	Amount																				
Type A	<p>Fee shall be charged as under:</p> <table border="1"> <thead> <tr> <th>S.no</th> <th>Sale in number of cases</th> <th>JKEL-1A</th> <th>JKEL-1B/IW</th> <th>JKEL-1</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upto 35000</td> <td>3.00</td> <td>2.00</td> <td>5.00</td> </tr> <tr> <td>2</td> <td>35000-100000</td> <td colspan="3">In addition to the fee fixed at S.no. 1, i) Rs. 14 per case of IMFL/ JK Special Whisky/ wine ii) Rs.3/case in case of Beer/RTD/Cider. (Fee shall be applicable upto 100000 cases)</td> </tr> <tr> <td>3</td> <td>Above 100000</td> <td colspan="3">In addition to the fee fixed at S.no.2, i) Rs. 16 per case of IMFL/ JK Special Whisky/ wine ii) Rs.4/case in case of Beer/RTD/Cider. (Fee shall be applicable after 100000 cases)</td> </tr> </tbody> </table> <p>(For IMFL/IFL/JKSpecial/Wine one Case shall have 9BL one case</p>	S.no	Sale in number of cases	JKEL-1A	JKEL-1B/IW	JKEL-1	1	Upto 35000	3.00	2.00	5.00	2	35000-100000	In addition to the fee fixed at S.no. 1, i) Rs. 14 per case of IMFL/ JK Special Whisky/ wine ii) Rs.3/case in case of Beer/RTD/Cider. (Fee shall be applicable upto 100000 cases)			3	Above 100000	In addition to the fee fixed at S.no.2, i) Rs. 16 per case of IMFL/ JK Special Whisky/ wine ii) Rs.4/case in case of Beer/RTD/Cider. (Fee shall be applicable after 100000 cases)		
S.no	Sale in number of cases	JKEL-1A	JKEL-1B/IW	JKEL-1																	
1	Upto 35000	3.00	2.00	5.00																	
2	35000-100000	In addition to the fee fixed at S.no. 1, i) Rs. 14 per case of IMFL/ JK Special Whisky/ wine ii) Rs.3/case in case of Beer/RTD/Cider. (Fee shall be applicable upto 100000 cases)																			
3	Above 100000	In addition to the fee fixed at S.no.2, i) Rs. 16 per case of IMFL/ JK Special Whisky/ wine ii) Rs.4/case in case of Beer/RTD/Cider. (Fee shall be applicable after 100000 cases)																			

*GW* (15)

	of Beer/RTD/Cider shall have 7.8 BL)												
Type B	<p>JKEL-3: Fee shall be charged as under:  'A' Category Hotels- Rs 10.00 lakh,  'B' Category Hotels- Rs. 7.00 lakh,  Others: Rs. 4.00 lakh</p> <p>JKEL-3A: Fee shall be charged as under:  'A' Category Hotels- Rs 12.00 lakh,  'B' Category Hotels- Rs. 8.00 lakh,  Others: Rs. 5.00 lakh</p> <p>JKEL-7A: Rs. 1.0 Lakh  JKEL-7D: Rs. 2.0 lakh  JKEL-4: Rs 2.00 lakh  Others: Rs. 0.50 Lakh.</p> <p>However, a onetime upfront fee of Rs 8.00 lac for new JKEL-3/ JKEL-3A and Rs. 6 lacs for JKEL-4 over and above the annual fee shall be levied.</p> <p>For new startups, established by availing Loan under any of the Self-employment schemes of the Government, upfront fee shall be Rs. 3.0 lacs.</p> <p>-For new beer bars (JKEL-7A/7D) and JKEL-4C (Bar with Banquet Hall) upfront fee shall be Rs. 2.0 Lacs over and above annual fee.</p> <p>To promote tourism, new Bars to be opened at Tourist places and areas falling under various Tourism Development Authorities shall pay Rs 4.00 lakh as one-time upfront fee.</p>												
Type C	<p>JKEL-2: As per bid received in e-Auction.</p> <p>JKEL-2A Rs 1.00 Lac with one-time upfront fee of Rs 2.00 Lacs in Jammu and Srinagar Municipal Limits and Rs 1.50 Lacs for other Urban areas.</p>												
Type D	<p>JKEL-5: Rs 0.30 lac per annum</p> <p>JKEL- 5A: Rs 2.00 lac per annum in case of Master Canteen</p> <p>JKEL-W2: Rs5.00 lac per annum in case of CSD Bond</p>												
Type E	Rs. 0.15 Lac per annum.												
Type F	<p>As per following slabs;</p> <table border="1"> <thead> <tr> <th>S. No</th> <th>Production in Bulk liters (in Lakhs)</th> <th>License Fee (in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0- 10 Lakh</td> <td>9.00</td> </tr> <tr> <td>2</td> <td>10-30 Lakh</td> <td>12.00</td> </tr> <tr> <td>3</td> <td colspan="2">For every additional production of 20 Lakh BL, Rs 3 Lakh shall be charged over and above the License Fee at S.No. 2</td> </tr> </tbody> </table> <p>For JKEL-W1: 1.00 lac with one-time upfront fee of Rs 2.00 Lakh</p>	S. No	Production in Bulk liters (in Lakhs)	License Fee (in Lakhs)	1	0- 10 Lakh	9.00	2	10-30 Lakh	12.00	3	For every additional production of 20 Lakh BL, Rs 3 Lakh shall be charged over and above the License Fee at S.No. 2	
S. No	Production in Bulk liters (in Lakhs)	License Fee (in Lakhs)											
1	0- 10 Lakh	9.00											
2	10-30 Lakh	12.00											
3	For every additional production of 20 Lakh BL, Rs 3 Lakh shall be charged over and above the License Fee at S.No. 2												
Miscellaneous/ Events/Occasions	<p>Rs. 0.02 lacs per occasion at private places.</p> <p>Rs. 0.05 lacs per occasion for all other places</p> <p>Rs. 1.00 Lac for annual permit for commercial property meant for Tourist accommodation located in water bodies in Tourist areas for serving Liquor, subject to storage of maximum of 24 duty paid Bottles of IMFL and 24 duty paid Bottles of Beer.</p> <p>Rs. 3000/- per year for approval of each Salesman to be employed by</p>												

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the Licensee in the licensed premises at the off- premises retail vends and Rs 1000/- per year for on-premises vends.

### 15.7 Export Duty: Exempted

### 15.8 Tax and Duties on CSD/PMF etc:

Excise Duty on CSD/PMF shall be 25% less than that on Civil for all types of liquor manufactured in Union Territory of J&K. However, Import Duty shall continue to be 15% less than that on Civil for all brands of liquor.

### 15.9 Additional Assessment Duty (AAD)

A. License Type B, C (JKEL-2) and Type 'D'.

Kind of Liquor	Amount
IMFL including foreign liquor/JK Special Whisky/Beer (all types including imported beer)	40% of MRP. Illustration: For MRP of Rs 500/-, AAD shall be calculated as under: (500 X 40)/ (100 + 40)

Provided that for BIO liquor additional assessment duty shall be charged @ 10%.

Provided further that:

1. In case of CSD, the AAD shall be charged at the time of sale to URCs at ex-depot price duly certified by Regional Manager, CSD, and it shall not be charged at the level of URCs.
2. In case of PMFs, the AAD shall be charged @ 40% of listed rates duly certified by the Inspector General or equivalent rank Officer.
3. The AAD of CSD/PMF shall be calculated as per Formulae mentioned at Para 15.9. The rates notified by Regional Manager CSD as ex-depot price and Inspector General or equivalent rank officer in case of PMF shall be substituted in place of MRP.

### 16. Rationalization of Production and Sale of JK Special Whisky and JK Country Liquor:

In order to have fair business practices and to discourage any kind of cartelization and monopolistic practices in the liquor trade, the Excise Department shall rationalize the production, distribution and sale of JK Special Whisky/ JK Country Liquor. A quota equivalent to 40% of the total production of JK Special Whisky in the year 2022-23, shall be equally distributed among the operational Distilleries/Bottling Plants during the year 2023-24 for production of JK Special Whisky and JK Country Liquor. An undertaking shall be submitted by the Distilleries/Bottling Plants about the timely production and supply of JK Special Whisky/JK Country Liquor. However, in case of any default, the quota shall be withdrawn in respect of defaulting units and the Excise Department shall

 (17)

redistribute the quota equally among other compliant Distilleries/Bottling Plants. Lifting of the 40% quota of JK Special Whisky/JK Country Liquor by the JKEL-1 and JKEL-2 vends shall be notified separately by the Excise Commissioner.

**17. Draught Beer:**

Assessment Duty on Draught Beer supplied directly from the Brewery to the bars in kegs shall be levied at Breweries @ Rs.10.00 per BL. In case of import, assessment duty shall be levied at JKEL-1A/JKEL-1B as the case may be. Draught Beer in Kegs shall also be allowed to be served in parties/ gatherings/social occasions for which a permit shall be issued by the competent Authority on payment of all the duties applicable to Type B license, in advance at the time of applying for permit.

**18. Import of Liquor:**

Upto two bottles of imported 'Duty Free' liquor accompanied with proper invoice shall be allowed to be carried into J&K by any bonafide person.

**19. Online services and inventory management system:**

In order to promote Ease of Doing Business, each Licensee shall be required to procure, install and make necessary provision for IT and non-IT infrastructure at his licensed premises as may be required for successful implementation of online services through e.Abgari platform for registration, permits, payment of taxes and duties, inventory management and Track and Trace system for production, import, trade/sale of liquor.

In order to ensure the effective implementation of Track and Trace mechanism, the Manufacturing Units (Distilleries/Bottling Plants/Breweries/Wineries) Wholesalers (Type A) and Retailers (Type B, C & D)) shall install their own hardware as per specifications provided by the Department.

An effective end to end online Excise Administrative system shall be set up in the Union Territory which shall include the facility of Track and Trace of liquor bottles besides other modules of real-time monitoring.

All retail licensee shall install CCTV cameras having backup of atleast 15 days in the liquor vends.

**20. Installation of Flow meter in bottling plants:**

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

**21. Failure to deposit dues:**

Non-payment of duties on the due date shall lead to suspension of sale by the concerned ETO. Besides, the licensee shall also be liable to pay 2% penalties/month as provided in the J&K Excise Act, 1958 Svt. from the date next following the day on which any payment recoverable from him becomes due to the Government until the date on which such payment is actually made or recovered whatever may be the reason of lapse of time.



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## 22. Compensation:

No compensation of any kind or relief in license fee, bid amount, EMD etc on account of natural calamity such as fire, floods, drought, pandemic, earthquake etc or on account of riots or as a result of preventive closure ordered by the District Magistrate or as a result of any remission by a court order beyond the specific relief given, shall be admissible to the licensee.

## 23. Social Responsibility Corpus Fund

The long-Term objective of the Government is to discourage the consumption of illicit drugs and hard drinks, primarily through educating the masses regarding harmful effects of consumption of narcotic drugs and illicit liquor.

Towards this end, the department shall spend money on educating people through activities like awareness campaigns, engagement with local youth and communities through sports/cultural & other co-curricular activities and drug de-addiction programs. Accordingly, the Department will exhort its stakeholders, in particular liquor license holders in Type A,B,C and F Licenses to contribute a minimum amount as detailed below towards the Corpus Fund established by the Department:-

Type of License	Amount per month
Type A	Rs1500
Type B	Rs1000
Type C (JKEL-2) and Type F	Rs3500

The amount shall be deposited on monthly basis and the Department itself will contribute a matching amount and the Corpus so created shall be utilized for the following philanthropic activities:

- a) Imparting awareness to the public about the ill-effects and hazards of drug addiction/liquor abuse and drunken driving through organizing various events/programme and using various modes of publicity.
- b) Providing Ambulances, health equipments, amenities and other healthcare facilities to hospitals especially Trauma Hospitals.
- c) Organizing youth outreach programs including sports/cultural/adventure and other activities.
- d) Rehabilitation of families involved in illicit liquor trade enabling them to take up alternate means of livelihood and their skill development.
- e) Creation of sports infrastructure/Gymnasiums/multipurpose halls/ community halls/ Libraries/open air gymnasiums in Parks and other public places/providing support to sports clubs/teams to encourage sports/rural sports for encouraging the community in general and youth in particular towards positive activities.



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f) Promoting and supporting Research activities for devising eco-friendly chemical/biological methods for destruction of wild Cannabis.

**24. Introduction of Rewards to the Informants:**

The Department shall give rewards to the informants from the Secret fund providing legitimate information about the cultivation of poppy, cannabis, use of illicit drugs and psychotropic substances, smuggling of illicit distillation arrack, spurious liquor, other State Indian Made Foreign Liquor, and vehicles used for smuggling of these products.

**25.** Typographical error(s) and inconsistencies in this document, if any, shall be clarified by Excise Department/Excise Commissioner in consonance with the Act & Rules. Further, in case of any difficulty arising in giving effect to the provisions of this Policy, the Department with the approval of Competent Authority may by order make such provisions including any adaptations/modifications of provisions of this Policy.

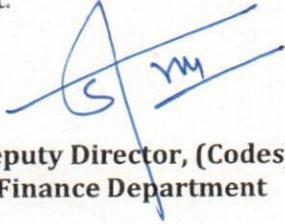
The procedural provisions of this notification shall come into force with immediate effect. However, the rates of taxes, duties and fees in this notification shall be effective from 01-04-2023.

**Sd/-**  
**Secretary**  
**In the Finance Department**  
**Dated: 28 .03.2023**

**No. FD-ET/122/2021-03-**

**Copy to the:**

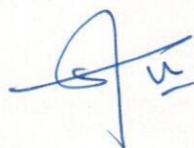
1. All Financial Commissioners (Additional Chief Secretaries).
2. Principal Secretary to the Hon'ble Lieutenant Governor, J&K.
3. All Principal Secretaries to Government.
4. All Commissioner/Secretaries to Government.
5. Joint Secretary (J&K), Ministry of Home Affairs, Gol.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes, J&K.
8. Excise Commissioner, J&K.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Government Press Jammu/Srinagar.
12. Private Secretary to Chief Secretary, J&K.
13. Private Secretary to Administrative Secretary Finance Department.
14. P.A to Secretary in the Finance Department.
15. I/c Website FD/GAD.
16. Office File.

  
**Deputy Director, (Codes)**  
**Finance Department**

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## Annexure "A"

Details of MGR/MGO (Existing Locations)						
S.No	Area	Ward	No.of Vends	MGR per shop Per Month for the year 2023-24 (In Lakhs)	MGQ of JK Special Whisky/JK Country Liquor/Local IMFL brand per shop P.A. For the year 2023-24 (in bottles of 750 ML)for the year 2023-24	
<b>Excise Range Doda-Kishtwar-Ramban</b>						
1	District Doda Rural Area	Panchayat Gandoh TehsilBhalessa	1	9.20	44000	
2	District Doda Rural Area	Panchayat Jangalwar A Tehsil Phagsoo	1	18.00	110000	
3	District Doda Rural Area	Panchayat Kandhote, Prem Nagar, Tehsil Thathri	1	20.00	130000	
4	MC Doda	Ward No.1 Tehsil Doda	1	16.70	100000	
5	District Doda Rural Area	Panchayat Bhagwa TehsilBhagwa	1	11.20	68000	
6	District Doda Rural Area	Panchayat Bargran , Tehsil Marmat	1	5.10	29000	
7	District Doda Rural Area	Panchayat Derka Tehsil Bhalla	1	5.50	27500	
8	District Doda Rural Area	Panchayat UdranaA Tehsil Bhaderwah	1	35.25	203200	
9	District Doda Rural Area	Panchayat Misrata, BhalraGhatiMorh Tehsil Bhaderwah	1	12.50	57100	
10	District Doda Rural Area	Panchayat Assar, Kandari Nalla Tehsil Assar	1	11.70	81700	
11	District Kishtwar Rural Area	Panchayat Kundal Tehsil Gulabgarh (Paddar)	1	7.50	36000	
12	District Kishtwar Rural Area	Panchayat Chaingam-A Tehsil Chatroo	1	4.20	20000	
13	District Kishtwar Rural Area	Panchayat PanjdharaLohrana -B Tehsil Dacchan	1	5.60	17600	
14	District Kishtwar Rural Area	Panchayat Lachkhazana, Tehsil Kishtwar	1	62.50	305600	
15	TAC Batote (District Ramban)	Batote TAC, W.No 6 Tehsil Batote	1	20.20	95000	
16	District Ramban Rural Area	Panchayat Dhalwas, Nashri TehsilChanderkot	1	3.10	17000	



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17	District Ramban Rural Area	Panchayat Karol, Tehsil Ramban	1	15.85	77500
18	MC Ramban ( District Ramban)	Ramban MC W.No.1 TeshilRamban	1	45.85	250000
19	MC Ramban ( District Ramban)	Ramban MC Ward No.2 Tehsil Ramban	1	36.70	104500
20	District Ramban Rural Area	Panchayat Panchal, Tehsil PogalParistan,Ukhral	1	15.85	89000
21	District Ramban Rural Area	Panchayat Rajgarh TehsilRajgarh	1	9.50	41500

#### Excise Range Samba

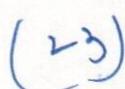
1	Samba municipal council	Ward No.12A	2	45.00	252000
2	Do	Ward No.12B		45.00	252000
3	Samba municipal council	Ward No.11	1	35.00	205000
4	Ramgarh TAC 12	Ward No.3	1	44.50	209000
5	Samba district Rural Area	Panchayat ChakNazernandpur	1	18.75	113500
6	Vijaypur TAC	Ward No.5	1	50.70	271400
7	Vijaypur TAC	Ward No.11	1	21.00	154500
8	Bari Brahmana TAC	Ward No.3A	3	38.90	225000
9	Do	Ward No.3B		38.90	225000
10	Do	Ward No.3C		38.90	225000
11	Bari Brahmana	Ward No.12	1	43.00	215000
12	Samba	Birpur Tehsil Bari Brahmana	1	10.00	70000
13	Samba	Nud Tehsil Samba	1	16.50	85000
14	Samba	Supwal, Tehsil Samba	1	8.25	36000

#### Excise Range Kathua

1	Kathua Muncipal Council	Ward no 5 A	2	24.55	221900
2	Kathua Muncipal Council	Ward no 5 B		24.55	221900
3	Kathua Muncipal Council	Ward no 1	1	39.40	435500
4	Kathua Muncipal Council	Ward no 21	1	36.70	313900
5	Hiranagar TAC	Ward no 1	1	37.00	221800

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6	Basholi TAC	Ward no 7	1	18.35	175700
7	Billawar TAC	Ward no 11	1	24.75	194700
8	Lakhanpur TAC	Ward no 7	1	20.80	118700
9	Kathua District Rural Area	Panchayat MahanpurA, TehsilMahanpur	1	13.60	137300
10	Kathua District Rural Area	Panchayat Mirpur Ram, TehsilNagri	1	20.30	172500
11	Kathua District Rural Area	Panchayat Terhara, Tehsil Kathua	1	27.30	122000
12	Kathua District Rural Area	Panchayat Thein, Tehsil Kathua	1	4.40	20600
13	Kathua District Rural Area	Panchayat Bani, Tehsil Bani	1	22.80	239200
14	Kathua District Rural Area	Panchayat Plassi, Tehsil Basholi	1	6.50	57200
15	Kathua District Rural Area	Panchayat Pathwal A, Tehsil Hiranagar	1	13.00	141600
16	Kathua District Rural Area	Panchayat Pathwal B, Tehsil Hiranagar	1	13.00	141600
17	Kathua District Rural Area	Panchayat Bann, Tehsil Marheen	1	11.00	67500
18	Kathua District Rural Area	Panchayat Rajpura, Tehsil Rajpura	1	23.75	169000
19	Kathua District Rural Area	Panchayat Galak, Tehsil Ramkot	1	15.30	119200
20	Kathua District Rural Area	Panchayat Mandli, Tehsil Billawar	1	12.20	145400
21	Kathua District Rural Area	Panchayat Dher, Tehsil Billawar	1	20.00	154600
22	Kathua District Rural Area	Panchayat Salore, Tehsil Ramkot	1	15.20	134100
23	Kathua District Rural Area	Panchayat GurhaKalyal West, Tehsil Ramkot	1	14.10	130800
24	Kathua District Rural Area	PanchyatDraman, TehsilBasohli	1	5.10	35200
25	Kathua District Rural Area	Bhoond Tehsil Basholi	1	5.80	59200

26	Kathua District Rural Area	Chakdrab Khan Tehsil Kathua	1	5.60	48400
27	Kathua District Rural Area	Ghati (Mearth), Tehsil Kathua	1	5.10	43900
28	Kathua District Rural Area	HariaChak, Tehsil Marheen	1	6.30	121100
29	Kathua District Rural Area	Village Marheen, Tehsil Marheen	1	6.30	122600
30	Samba District Rural Area	Ghagwal, Tehsil Samba	1	4.90	46500
<b>Excise Range Udhampur-Reasi</b>					
1	<b>Udhampur Municipal Council</b>	Ward No 3	1	15.20	51400
2		Ward no 4	1	31.60	233600
3		Ward no 8	1	17.00	129800
4		Ward no 10	1	20.80	125500
5		Ward no 18	1	37.25	155500
6		Ward no 21	1	33.35	165800
7		MC Udh-A	1	31.60	233600
8		MC Udh-B	1	31.60	198600
9		MC Udh-C	1	20.80	111500
10			MC Udh-D	1	20.80
11	<b>Chenani TAC</b>	Ward no 1	1	33.15	272900
12	<b>Ramnagar TAC</b>	Ward no 5	1	61.25	472900
13	<b>Reasi Municipal Council</b>	Ward no 3	1	37.45	150300
14		Ward no 4	1	17.20	83500
15		MC Reasi-A	1	37.45	112700
16		MC Reasi-B	1	17.20	83500
17	<b>Udhampur District Rural Area</b>	Panchayat Upper Rehmbal Chopra Shop Tehsil Udhampur	1	40.65	214600
18		Panchayat Lower Meer Kainthgali-Panchayat Tehsil Panchari	1	8.25	79400
19		Panchayat West Tehsil Mand West Udhampur	1	32.80	134200
20		Panchayat Ballian Tehsil Udhampur	1	17.00	79800
21		Panchayat Ghordi Jagir Tehsil Ramnagar	1	9.65	85500
22		Panchayat Majalta Tehsil Majalta	1	8.00	47700
23		Panchayat Sunari Tehsil Udhampur	1	18.00	113100
24		Panchayat Sountha Tehsil Udhampur	1	24.25	129100
25		Panchayat Jaganoo Tehsil Udhampur	1	7.75	70800


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26		Patnitop/Panchayat Karah Tehsil Chenani	1	9.90	31000
27		Basantgarh, Tehsil Basantgarh	1	5.50	40000
28		Moungri, Tehsil Moungri	1	4.40	40000
29		Tikri, Tehsil Udampur	1	9.20	48000
30		Kud, Tehsil Chenani	1	6.40	25000
31	<b>Reasi District Rural Area</b>	Panchayat Kanthan- Arnas Tehsil Arnas	1	11.30	57000
32		Panchayat Pouni Tehsil Pouni	1	15.60	81700
33		Panchayat Bharakh Tehsil Pouni	1	13.40	69700
34		Panchayat Mari-A, Tehsil Reasi	1	5.85	34000
35		Mahore, Tehsil Mahore	1	5.00	27000

**Excise Range Rajouri-Poonch**

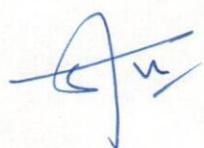
1	Rajouri Municipal Council	Ward no 09	1	26.80	106600
2	Rajouri Municipal Council	Ward no 05	1	26.15	98600
3	TAC Sunderbani	Ward No 04	1	22.00	92000
4	TAC Nowshera	Ward No 02	1	33.55	116000
5	TAC Kalakote	Ward no 02	1	12.55	66400
6	Rajouri District Rural Area	Panchayat Bathuni, Rajouri	1	20.85	93000
7	-do-	Panchayat Upper Dhangri, Rajouri	1	16.55	80000
8	-do-	Panchayat Upper Siot, Rajouri	1	16.10	90100
9	-do-	Bajabain, Panchayat Lower Kangri	1	13.00	65700
10	-do-	Panchayat Laiter Maghai	1	14.20	66000
11	-do-	Palma, Rajouri	1	9.40	18000
12	-do-	Beripatan, Nowshera	1	9.20	25000
13	-do-	Chowki Handan, Nowshera	1	9.75	22000
14	-do-	Khawas, Rajouri	1	9.00	18000
15	-do-	Kotranka, Rajouri	1	9.60	20000
16	-do-	Taryath, Rajouri	1	11.80	38200
17	Poonch Municipal Council	MC Ward No 11B, Poonch	1	28.35	98000
18	-do-	MC Ward No 11A, Poonch	1	28.35	98000
19	-do-	MC Ward No 10, Poonch	1	9.70	31700
20	-do-	MC Ward No 01, Poonch	1	9.60	31400

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21	Poonch District Rural Area	Hari Market, Surankote	1	13.35	36000
22	-do-	Saiklu/Mandi	1	6.70	18800
23	-do-	Mendhar	1	15.00	40000
<b>Excise Range City North</b>					
1	Jammu Municipal Corp.	JMC Ward -01.A	2	15.60	96500
2		JMC Ward -01.B		15.60	96500
3	-do-	JMC Ward -03	1	6.30	25600
4	-do-	JMC Ward-04 A	2	7.40	25300
5	-do-	JMC Ward-04 B		7.40	25300
6	-do-	JMC Ward - 05.A	3	7.20	36200
7	-do-	JMC Ward - 05.B		7.20	36200
8	-do-	JMC Ward - 05.C		7.20	36200
9	-do-	JMC Ward -07.A	2	7.90	28500
10	-do-	JMC Ward -07.B		7.90	28500
11	-do-	JMC Ward -08 A	2	7.90	40000
12	-do-	JMC Ward -08 B		7.90	40000
13	-do-	JMC Ward -09 A	2	16.25	62100
14	-do-	JMC Ward -09 B		16.25	62100
15	-do-	JMC Ward - 10 A	4	6.85	24600
16	-do-	JMC Ward - 10 B		6.85	24600
17	-do-	JMC Ward - 10 C		6.85	24600
18	-do-	JMC Ward - 10 D		6.85	24600
19	-do-	JMC Ward - 11	1	7.10	26200
20	-do-	JMC Ward - 12	1	11.55	41900
21	-do-	JMC Ward - 13.	1	11.85	67000
22	-do-	JMC Ward -15 A	5	9.90	30900
23	-do-	JMC Ward -15 B		9.90	30900
24	-do-	JMC Ward -15 C		9.90	30900
25	-do-	JMC Ward -15 D		9.90	30900
26	-do-	JMC Ward -15 E		9.90	30900
27	-do-	JMC Ward -16	1	8.90	38100
28	-do-	JMC Ward -17 A	3	11.35	51100
29	-do-	JMC Ward -17 B		11.35	51100
30	-do-	JMC Ward -17 C		11.35	51100
31	-do-	JMC Ward -18. A	2	9.85	56900
32	-do-	JMC Ward -18.B		9.85	56900
33	-do-	JMC Ward -19. A	9	16.80	80500
34	-do-	JMC Ward -19. B		16.80	80500
35	-do-	JMC Ward -19. C		16.80	80500
36	-do-	JMC Ward -19. D		16.80	80500
37	-do-	JMC Ward -19. E		16.80	80500
38	-do-	JMC Ward -19. F		16.80	80500
39	-do-	JMC Ward -19. G		16.80	80500
40	-do-	JMC Ward -19. H		16.80	80500
41	-do-	JMC Ward -19. I		16.80	80500
42	-do-	JMC Ward - 24.A	2	10.15	50500

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43	-do-	JMC Ward - 24.B		10.15	50500
44	-do-	JMC Ward -26	1	6.90	30200
45	-do-	JMC Ward -27	1	14.50	50000
46	-do-	JMC Ward -29	1	18.70	95900
47	-do-	JMC Ward - 30.	1	21.00	130600
48	-do-	JMC Ward - 32 A	2	23.70	142900
49	-do-	JMC Ward - 32 B		23.70	142900
50	-do-	JMC Ward -34.	1	14.10	77300
51	-do-	JMC Ward - 36.	1	16.10	81000
52	-do-	JMC Ward - 37	1	23.40	90100
53	-do-	JMC Ward - 38	1	14.85	90100
54	-do-	JMC Ward - 39	1	24.50	136600
55	-do-	JMC Ward - 41 A	2	22.00	97700
56	-do-	JMC Ward - 41 B		22.00	97700
57	-do-	JMC Ward - 61	1	44.45	300000
58	-do-	JMC Ward - 63 A	2	33.25	156000
59	-do-	JMC Ward - 63 B		33.25	156000
60	-do-	JMC Ward -64.	1	16.20	68200
61	-do-	JMC Ward - 66 A	2	32.10	137500
62	-do-	JMC Ward - 66 B		32.10	137500
63	-do-	JMC Ward - 75	1	7.50	42000
64	Jourian TAC	Ward No 6	1	46.30	291700
65	Akhnoor TAC ward no 9	Ward No 9	1	31.50	122000
66	Akhnoor TAC ward no 10	Ward No 10 A	3	33.20	172000
67	-do-	Ward No 10 B		33.20	172000
68	-do-	Ward No 10 C		33.20	172000
69	Jammu North Range Rural	Village Gura Jagir, Tehsil Akhnoor	1	24.25	170300
70	-do-	Village Pallanwala Tehsil Khour	1	29.90	197900
71	-do-	Village Pargwal Tehsil Pargwal	1	17.35	130100
72	-do-	Panchayat Gharota / Panchayat Ranjan Tehsil Bhalwal	1	18.80	161400
73	-do-	Village Domana Tehsil Jammu North	1	74.85	570600
74	-do-	Village Nagrota A, Tehsil Nagrota	2	31.40	147100
75	-do-	Village Nagrota B, Tehsil Nagrota		31.40	147100
76	-do-	Village Baggain Tehsil Dansal	1	12.85	76400
77	-do-	GhoManahasa.	1	7.65	48000
78	-do-	Khour Tehsil Khour	1	9.60	83500
79	-do-	Panchayat Jadh, Tehsil Jorian	1	6.70	24100
80	-do-	Tehsil Chowki Chohra	1	7.50	38100


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## Excise Range City South

1	Jammu Municipal Corporation	JMC Ward (South of Tawi) A	19	1	23.80	121400
2	Do	JMC Ward (South of Tawi) B	19	1	23.80	121400
3	Do	JMC Ward 20-A		1	12.65	24700
4	Do	JMC Ward 20-B		1	12.65	24700
5	Do	JMC Ward 20-C		1	12.65	24700
6	Do	JMC Ward 20-D		1	12.65	24700
7	Do	JMC Ward 21-A		1	11.40	40500
8	Do	JMC Ward 21-B		1	11.40	40500
9	Do	JMC Ward 21-C		1	11.40	40500
10	Do	JMC Ward 23-A		1	15.10	83600
11	Do	JMC Ward 23-B		1	15.10	83600
12	Do	JMC Ward 23-C		1	15.10	83600
13	Do	JMC Ward 44-A		1	11.10	54100
14	Do	JMC Ward 44-B		1	11.10	54100
15	Do	JMC Ward 46		1	20.35	93100
16	Do	JMC Ward 48		1	14.10	82500
17	Do	JMC Ward 49-A		1	24.30	123100
18	Do	JMC Ward 49-B		1	24.30	123100
19	Do	JMC Ward 49-C		1	24.30	123100
20	Do	JMC Ward 49-D		1	24.30	123100
21	Do	JMC Ward 49-E		1	24.30	123100
22	Do	JMC Ward 49-F		1	24.30	123100
23		JMC Ward 51		1	31.00	149400
24	Do	JMC Ward 52		1	34.00	114800
25	Do	JMC Ward 53		1	23.25	91600
26	Do	JMC Ward 54-A		1	23.30	66000
27	Do	JMC Ward 54-B		1	23.30	66000
28	Do	JMC Ward 54-C		1	23.30	66000
29	Do	JMC Ward 54-D		1	23.30	66000
30	Do	JMC Ward 55		1	26.00	111100
31	Do	JMC Ward 56		1	43.60	282200
32	Do	JMC Ward 58		1	24.60	87300
33	Do	JMC Ward 68		1	25.80	150700
34	Do	JMC Ward 69		1	32.00	140300
35	Do	JMC Ward 73		1	19.10	104300
36	Do	Sidhra		1	12.80	75000
37	Bishnah TAC	Bishnah TAC, Ward 1		1	16.70	122400
38	Do	Bishnah TAC, Ward 4		1	15.75	74200
39	Do	Bishnah TAC, Ward 5		1	8.95	74600
40	R S Pura TAC	RS Pura TAC Ward 9		1	16.90	114500
41	Do	RS Pura TAC Ward 10-A		1	31.20	168100
42	Do	RS Pura TAC Ward 10-B		1	31.20	168100
43	Do	Arnia TAC, Ward 1		1	22.20	114800
44	Cantonment	Cantonment Board, Belli Charanah.		1	16.75	112800

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45	Do	Cantonment Board, Satwari.	1	18.70	125900
46	Jammu Rural	Village Kirpind, R.S.Pura	1	8.80	72700
47	Do	Village BadyalBrahmanah, R.S.Pura	1	11.70	82900
48	Do	Village kullian, R.S.Pura	1	12.75	102200
49	Do	Village Simbal, R.S.Pura	1	18.55	142200
50	Do	Village Salerh, R.S.Pura	1	17.00	129000
51	Do	Village BaspurBangla, R.S.Pura	1	11.60	63000
52	Do	Village MiranSahib, R.S.Pura	1	20.00	94600
53	Do	Village Kotli Mian Fateh, R.S.Pura	1	14.65	121500
54	Do	Village Allaah	1	7.15	44500
55	Do	Village Manwal	1	29.50	200200
56	Do	BaspurParlah	1	9.20	63200
57	Do	Village Chakroi	1	12.70	71700
58	Do	Village Dablehar	1	15.90	106100
59	Do	Village Phallan Mandal	1	19.10	139900
60	Do	Village Chattha	1	22.50	168800
61	Do	Bajalta Area	1	12.85	67500
62	Do	Panchayat Sai	1	8.00	57400
63	Do	Panchayat Bandrali	1	6.50	49400
64	Do	Panchayat Rathana R S Pura	1	8.00	51700
65	Do	Panchayat MajuaUttami, Bishnah	1	6.50	49400
66	Do	Suchetgarh Road, Suchetgarh	1	8.00	66100

**Kashmir Division (Existing Location)**

1	District Srinagar	SMC-A	5	25.00	12000
2	Do	SMC-B		25.00	12000
3	Do	SMC-C		25.00	12000
4	Do	SMC-D		25.00	12000
5	Do	SMC-E		25.00	12000
6	Do	Containment Board	1	25.00	12000
7	District Ganderbal	Sonamarg	1	3.00	3000
8	District Anantnag	Pahalgam	1	4.00	1000
9	District Baramulla	Gulmarg	1	4.50	1200
10	Do	Main Baramulla	1	8.35	3000

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**ANNEXURE "B"**

<b>DETAIL OF MGR/MGQ (NEW LOCATIONS)</b>					
S.No	Area	Ward	No.of Vends	Minimum Guaranteed Revenue per shop per Month for the year 2023-24 (in lakhs)	MGQ of JK Special Whisky/JK Country Liquor/Local IMFL brand per shop P.A. For the year 2023-24 (in bottles of 750 ML)for the year 2023-24
<b>Jammu City South Range</b>					
1	Jammu Rural	Panchayat Sagoon	1	6.50	24700
2	Jammu Municipal Corporation	Upper Gadigarh/Rani Bagh	1	6.50	24700
3	Jammu Municipal Corporation	Preet Nagar	1	6.50	24700
<b>Jammu City North Range</b>					
4	Sub Range West	Gajansoo, Tehsil Marh, District Jammu	1	6.70	24100
5	Akhnoor	Tanda, Tehsil Akhnoor District, Jammu	1	7.50	38100
6	Jammu Municipal Corporation	Ward no. 28	1	14.50	50000
7	Akhnoor	Sungal, Tehsil Akhnoor District Jammu	1	6.70	24100
<b>Samba Range</b>					
8	Samba District	Raya Morh	1	4.00	20000
9	Samba District	Sumb	1	3.50	18000
10	Samba District	Barjani Talab, Outside Industrial Area, Bari Brahmana	1	3.00	15000
<b>Rajouri-Poonch Range</b>					
11	Rajouri District	Main Market, Budhal, District Rajouri	1	5.85	16000
12	Rajouri District	ChakJaralan/Bagnoti, District Rajouri	1	7.50	22000


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13	Poonch Rural Area	Panchayat Jhullas, Poonch	Lower District	1	7.50	22000
<b>Doda-Kishtwar-Ramban Range</b>						
14	Kishtwar District	Panchayat Tehsil Drabshalla	Badhat,	1	5.95	30000
15	Kishtwar District	Panchayat Shalimar, Tehsil and District Kishtwar	BT-2nd	1	9.20	45000
<b>Kathua Range</b>						
16	Kathua Municipal Council	W No.02, Kathua		1	5.30	48900
17	Kathua District Rural Area	Jarai, Tehsil Kathua		1	4.85	46500
18	Kathua District Rural Area	Najote (Nan Gala) Tehsil LohaiMalhar		1	4.85	46500
<b>Udhampur-Reasi Range</b>						
19	MC Udhampur	MC Udh-E		1	8.35	40000
20	Udhampur Rural Area	Khoon, Tehsil Majalta		1	4.20	40000
21	Reasi District Rural Area	Panchayat Tehsil Reasi	Bhaga,	1	3.75	25000
22	Reasi District Rural Area	Chassana, Chassana	Tehsil	1	3.35	15000
<b>Kashmir Division</b>						
<b>Baramulla-Bandipura-Kupwara Range</b>						
23	Baramulla	Uri Distt. Baramulla		1	2.00	1500
24	Kupwara	Main Kupwara Distt. Kupwara		1	2.00	1500
<b>Anantnag-Pulwama-Shopian-Kulgam Range</b>						
25	Anantnag	Qazigund Anantnag	Distt.	1	2.00	1500
<b>Srinagar-Budgam-Ganderbal</b>						
26	Srinagar	Srinagar Municipal Corporation-F		1	25.00	12000

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