GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
CIVIL SECRETARIAT, J&K

NOTIFICATION
(under J&K Excise Act, Svt. 1958)

Jammu, the 15 of February, 2025

S.O38: The Excise Policy 2025-26 enunciated as hereunder will come into force on 01-04-2025 and will continue to remain in force till 31st March, 2026. 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 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 revenues 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;

1.7 Tapping of full potential of existing liquor Industry to promote ancillary industries and raising new avenues of employment; and

1.8 Complete digitalization in liquor manufacturing, distribution and sale from production till retail consumption.

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 IMFL to the manufacturer outside the UT for sale to JKEL-1.
	JKEL-1B	Trade (Wholesale BIO/Imported foreign liquor) for sale to JKEL-1.
	JKEL-1W	Trade (Wholesale Wine-Indian/ BIO) for sale to JKEL-1.
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.
	JKEL-4C	Bar in a Banquet Hall.
	JKEL-4F	Retail vend of Beer and RTD in JKTDC/Tourism Establishments/ Tourism Development Authorities/Airports.
	JKEL-7	License for the retail vend of foreign liquor in a Club.
	JKEL-7A	License for the retail vend of beer (bottled, tinned, draught beer in bar).
	JKEL-7B	Officers Mess.
	JKEL-7D	Beer Bar with Microbrewery.
Type C	JKEL-2	Retail vend of foreign liquor to the public only.
Type D	JKEL-5	Retail vend of foreign liquor in Military Canteen including Unit Run Military Canteen or those run Regimentally by the PMF.
	JKEL-5A	Wholesale of foreign liquor in PMF and Master Canteen for (PMF/Police).
	W-2	CSD Bond.
Type E	JKEL-12	Wholesale denatured spirit, wholesale and /or retail/possession and use of denatured spirit.
	JKEL-13	Possession and use of Absolute Alcohol/rectified spirit/DN/SDS/MS/Plain Spirit or any other spirit or alcohol for industrial use.
	JKEL-14	Possession and use of Absolute Alcohol/rectified spirit/DN/SDS/MS/Plain Spirit or any other spirit or alcohol for Institutions/Organizations.
	JKEL-15	Export, import, transportation, sale or possession of Molasses.
Type F	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.

3. Introduction of extended hours for serving liquor in the Hotel Premises/Social Occasionson payment of permission fee of Rs. 3,000/- per hour for each occasion.

2.2 TYPE A and TYPE B LICENSES-

2.2.1 A 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-1Alicense shall be allowed to import liquor from the manufacturer outside the UT within India 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 every change/addition of each source for sale to JKEL-1.

Further, a licensee holding JKEL-1B license shall be allowed to import liquor from any importer/distributor/logistic partner with which it has a valid agreement to provide (Wholesale BIO/Imported Foreign Liquor) brands only after paying a fee of Rs. 1,00,000/- for every change/addition of each source for sale to JKEL-1.

However, a licensee holding JKEL-1W license shall be allowed to import liquor from any manufacturer/ importer/distributor/logistic partner with which it has a valid agreement to provide (Wholesale Wine-Indian/BIO) brands only after paying a fee of Rs. 1,00,000/- for every change/addition of each source for sale to JKEL-1.

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 100 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. 10,000/-. 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 2025-26, at the locations as he/she may deem fit(areas under Tourist Development Authorities, Tourist Destinations or areas with tourist potential) 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.

2.2.5The Excise Department shall also allow Type B licensees to serve liquor at their Rooftop/Terrace/Balconyat 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 06 feet, 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.

Further, if there is any water pool in the vicinity of the premises of Type B license, the licensee shall have to ensure all protective measures i.e. placing of life saving equipments, pool barriers, fencing, deployment of dedicated staff, guards near the water pool. Also, licensee has to submit affidavit that he /she shall be fully responsible in the event of any untoward incident.

2.2.6 On request, the existing licensee having License of Beer Bar with Microbrewery (JKEL-7D), can also apply for JKEL-4 License which shall be given within same premises on remittance of applicable license fee, upfront fee and other fee/duties. The feature has been continued to lessen the burden of licensee in arranging for same documents for getting Bar License (JKEL-4) within same premises having fulfilled all the requisite documentation for grant of JKEL-7D License.

2.2.7 **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 at the locations permitted by the Excise Commissioner after seeking NoC from the concerned District Magistrate/ concerned department/authority.

2.2.8 To ensure regulation of Liquor consumption on social occasions in commercial establishments viz. Banquet Halls, Hotels, Restaurants, Clubs etc., without prior permission in terms of Para 15.6, a penalty of Rs. 30,000/- for 1 offence followed by Rs. 50,000/- for 2nd offence and Rs. 1.00 lakh for every next violation shall be imposed on the defaulting establishment.

2.3Type-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 2025-26on locations indicated at **Annexure "A"** to this Policy.

2.3.2. Mode of allotment:

The allotment of vends shall be made by e-auction, i.e. through**https://jkexcisedept.procure247.com** 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.**

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

The Department reserves the right to cancel the e-auction process for a location where poor/inadequate response etc. in terms of participation of bidders or less Bid Amount in comparison to the sale potential of the location or earlier quoted bids received, is noticed, even after declaration of H1 bidder.

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 Minimum Reserve Bid Value/Price or not less than50% of the Minimum Reserve Bid Value/Price with remainder of Minimum Reserve Bid Value/Price (not more than 50%) as Bank Guarantee (BG). Bidder shall produce an immovable 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 Narcotic Drugs and Psychotropic

Substances Act,1985 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 Act1962, 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.

i) The H1 bidder(s) who had failed to deposit the bid amount in the auction held in the year 2021-22 onwards shall be ineligible to participate in the e-auction for the year 2025-26.

j) Should make his/her own arrangement for a shop/premises at the location (owned/leased/rented).

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/her 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/her KYC/PAN, all joint account holders shall become ineligible for staking claim as H1 Bidder for any other location.

Further, mere declaration of H1/successful bidder for a location shall not qualify the H1 bidder to obtain the JKEL-2 license for a location. The H1/successful bidder shall have to qualify all other eligibility criteria and Terms & Conditions notified in the Excise Policy for obtaining the JKEL-2 license.

2.3.5. Participation/ Registration fee:

Non-refundable/Non-adjustable Participation/Registration Fee of Rupees Seventy-Five 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

Minimum Reserve Bid Amount shall be as per **Annexure 'A'.**

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 thereunder, including directions by Hon'ble Supreme Court of India in this regard and other competent court(s) of law, if any. The bidder shall apply for clearance of the premises from the District Magistrate after being declared as H1.The regular license on the newly 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 previous years.

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 JKEL-2 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 bidders are provided with the government land within 15 days, where they can build their temporary structures with reasonable rent or open their vend as the case may be.

The bidder can also make any arrangement for premises or land for the policy year 2025-26 (for erecting temporary structure) available with the Authorities/Departments/Institutions/Corporations/ULBs/PRIs etc.

Also, Power Development 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/Authority/Department/Institution/Corporations/ULBS/PRIswith removal of temporary structures. The licensee shall make adequate Fire Safety Arrangements in their premises.

For obtaining Immovable Property Certificate/Solvency Certificate in terms of Para 2.3.3, the vendor must apply within 20 days of issuance of license before the concerned Revenue Authority. The competent authority shall issue the requisite certificate within a period of one month from the date of receipt of application from the H1 bidder or as per the timelines indicated in the J&K Public Service Guarantee Act, 2011, whichever is earlier. In case of non-disposal of application after the prescribed timeline, the certificate shall be deemed to have been issued by the competent authority as claimed by the applicant.

An individual to whom a license is granted in form JKEL-2/Type C may preferably establish the vend 50 meters away from any recognized educational institute and religious place.

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/Easy Collect portal within seven Bank working days from the date of finalization of bid for a vend.

If the successful bidder fails to comply with the aforesaid condition of payment of bid money within 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 shall also be forfeited and he/she 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 quotedby H1 bidder.

EMD deposited by the H1 Bidder for any other unsuccessful location(s), shall be adjusted against the Bid amount quoted by the H1 Bidder for a particular location (to be deposited within 07 bank working days) subject to the condition that he/she has not defaulted on any of such unsuccessful location(s). The bidder shall make representation and undertaking to concerned DEC Executive for adjustment of EMD(s) pertaining to unsuccessful locations forthwith the declaration of H1 bidder.

2.3.10. Minimum Guaranteed Revenue on monthly basis:

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 along with 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 2.00 per 750 ml bottle of JKSW/JK Country Liquor. This shall be allowed only after lifting of 15 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.

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 even outside range 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 10,000/- per incident shall be imposed on the licensee.

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 and "**Prohibition on Sale of liquor to persons below 21 years of age.**"Further, the Excise Officer concerned shall ensure strict implementation of the provision.
The salesman shall wear uniform having name plate with Registration/approval number.

2.3.13 **Green J&K and Clean J&K**

In order to promote Green J&K, Clean J&K, the retail licenses shall place adequate number of dustbins inside and outside the vend and the non-compliance of the provision will attract a penalty of Rs. 5000/- for the first time and subsequent non-compliance shall attract the penalty of Rs. 10,000/- on each violation.

2.3.14. **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 within03 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.

2.3.15. **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 Commissioner shall have an absolute right to open the liquor vend through e-auction, at such places where atleast 3 FIRs have been lodged with the concerned Police Station for illicit distillation/illegal sale of liquor.

2.3.16. **Committee to supervise the allotment process:**

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

2.3.17**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

vi) In case, the successful bidder had been the defaulter of the Excise Department in terms of non-payment of bid price during the previous e-auctions for allotment of JKEL-2 vends held from 2021-22 onwards.

vii) 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 or his misconduct in running the licensed vend.

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 40,000/- for first such offence, Rs 75,000/- for second offence, Rs. 1,00,000/- for third offence and the license of the retailer shall be liable to be cancelled on fourth such offence and his EMD shall be forfeited.

2.3.18 **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.

2.3.19 **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 1.00 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.

2.3.20 **Recovery proceedings in case of non-payment of Bid amount by H1 Bidder.**

H1 Bidder who fails to deposit the requisite bid amount within the stipulated time shall proceeded against for recovery of bid amount committed by the H1 Bidder during the e-auction proceedings by the concerned Deputy Excise Commissioner Executive Jammu/Kashmir under J&K Land Revenue Act 1996 Svt. However, the vend shall again be put to re-auction in the manner as provided for a Para 2.3.2.

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. 25lakhs 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 lakhs.

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 **License 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 of 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.

3. **Transfer of Licenses:**

3.1 Member(s) of the family of the licensee [JKEL-1, JKEL-3, JKEL-3A, JKEL-4, JKEL-4C, JKEL-4F 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.

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 Lakhs.

3.3. **Processing Fee for Shifting /Addition/Alteration of the Existing License Premises:**
The Excise Commissioner may grant permission for change/addition/alteration etc. of the licensed premises after fulfillment of requisite documents, conditions, formalities as per existing rules, norms, orders, etc. on payment of Non-refundable Processing Fee of Rs. 20,000/- by the existing Type A, B and C licensees and Rs.25,000/- by the existing Type F licensee.

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 henceforth 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. 20,000/- 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.

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 2025-26 on the recommendations of the Price Fixation Committee. MRP shall be calculated as per **Annexure 'B'** to this policy. 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 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 than15% of the MRP fixed for the JKEL- 2 License or as per menu approved by the Excise Department whichever is higher.

7.2. The format for calculation of MRP shall be as per **Annexure 'B'** to this Policy.

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
Type C (JKEL-2)	20% on Ex-JKEL-1 Price

7.4 All 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 each day 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:

S. No.	EDP/Case in Rs.	Segment
1	Upto 800	Low cost
2	801 upto 1000	Economy
3	1001 upto 1300	Medium
4	1301 upto 2700	Premium
5	>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-toDrink (RTD) Beverages.**

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 with J&K Excise Act, Svt.1958and 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 2025-2026 shall be approved by the Excise Commissioner subject to payment of Label fee at the rate of Rs. 50,000/-per label for JK Special Whisky/Country Liquor and Rs. 75,000/- for all other liquor brands, 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 30,000/-without mentioning MRP.

13.3. For BIO liquor and for all type of Wine/Cider/RTD, label approval fee shall be Rs.10,000/-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 continue with the low alcohol content Country liquor by the name of ***'JK Country Liquor'*** having alcohol strength of45-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 2025-26, the liquor manufacturing units will be allowed to supply their brands which were approved during the J&K Excise Policy 2024-25subject 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**

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 2025-26:

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. 16.00/750 ml. 3. Franchise brands above Economy segment Rs 17.00/750 ml.
JKSW	Rs 10.00/750 ml.
Beer	Rs 12.00/BL
Wine/Cider/RTD Beverages	Rs 10.00/BL
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. 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.	

15.2 Debonding Fee @ Rs. 5.00/BL shall be levied on spirits where bottling fee is not levied.

With regard to para 15.1 & 15.2, Bottling/Debonding Fee shall be payable as per daily production.

15.3 Excise Duty:

15.3.1 Excise Duty on Liquor (CIVIL):

Kind of Liquor	Brand	Amount
IMFL Including IFL (BIO)	Deluxe/Super Deluxe	Rs. 300.00/LPL
	Premium/Medium	Rs. 290/LPL
	Economy	Rs. 280/LPL

	Low Cost	Rs. 260/LPL
IMFL	JK Special Whisky	Rs 258/LPL
Wine	Ali Brands	Rs 85.00/BL
Beer/Draught Beer(Microbrewery)/Cider/RTD beverages	All Brands	Rs 35.00/BL

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

15.3.2Excise Duty on Molasses/Rectified Spirit:

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 48/750 ml
Beer	Rs 38/BL
Wine, Cider, RTD Beverages	Rs 22/BL
ENA/Malt Spirits for manufacture of Liquor	Rs 04/BL

***Provided Import Duty on ENA used for manufacture of liquor brands for export shall be 50% less than for brands meant for local consumption.**

15.5 Assessment Duty:

The Assessment Duty (Civil) as per following rates:

Type of License	Rate
A	IMFL- Rs. 20 per Bottle of 750 ml JK Special Whisky- Rs. 16 per Bottle of 750 ml Beer/Wine/RTD/Cider- Rs. 15 per BL
B and C	IMFL- Rs. 65per Bottle of 750 ml JK Special Whisky- Rs. 34 per Bottle of 750 ml Beer/Wine/RTD/Cider- Rs. 27 per BL Draught Beer from Micro-brewery- Rs. 10/BL

15.6 License Fee (per annum)

<table>
<tr><th>Form of License</th><th>Amount (in Lacs)</th></tr>
<tr><td>Type A</td><td>Fee shall be charged as under:
<table>
<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>
<tr><td>1</td><td>Upto 35000</td><td>4.00 L</td><td>2.00 L</td><td>5.00 L</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.1,
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>
</table>
(For IMFL/IFL/JKSpecial/Wine, one Case shall have 9BLand one case of Beer/RTD/Cider shall have 7.8 BL)</td></tr>
<tr><td>Type B</td><td>JKEL-3: Fee shall be charged as under:
'A' Category Hotels- Rs 4.00 lakh,
'B' Category Hotels- Rs. 3.00 lakh,
Others: Rs. 2.50 lakh
JKEL-3A:Fee shall be charged as under:
'A' Category Hotels- Rs 5.00 lakh,
'B' Category Hotels- Rs. 4.50 lakh,
Others: Rs. 4.00 lakh
JKEL-7A: Rs. 1.0 Lakh
JKEL-7D: Rs. 2.0 lakh
JKEL-4:Rs 2.00 lakh
JKEL-4F: Rs. 1.00 Lakh with one-time upfront fee of Rs 2.00 Lakh in Jammu and Srinagar Municipal Limits and Rs 1.50 Lakh for other Urban areas.
Others: Rs. 0.50 lakh.
However, a onetime upfront fee of Rs 8.00 Lakh for new JKEL-3/JKEL-3A and Rs. 6 Lakh for JKEL-4 over and above the annual fee</td></tr>
</table>

	shall be levied. For new startups, established by availing Loan under any of the Self-employment schemes of the Government, upfront fee shall be Rs. 3.0 Lakh.
	-For new beer bars (JKEL-7A/7D) and JKEL-4C (Bar with Banquet Hall) upfront fee shall be Rs. 2.0 Lakh over and above annual fee. 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.
Type C	JKEL-2: As per bid received in e-Auction.
Type D	JKEL-5: Rs 0.30L per annum JKEL- 5A: Rs 2.00 L per annum JKEL-W2: Rs5.00L per annum
Type E	Rs. 0.15 Lper annum.
Type F	As per following slabs; S. No | Production in Bulk liters (in Lakhs) | License Fee (in Lakhs) 1 | 0-10 | 10.00 Lacs 2 | For every additional production of 20 lakhs BL, Rs 3.00 lakhs shall be charged over and above the License Fee at S.No. 1. For JKEL-W1: 1.00 Lakh with one-time upfront fee of Rs 2.00 Lakh.
Miscellaneous/Events/Occasions	Rs. 0.02 Lakh per occasion at private places. Rs. 0.07Lakh per occasion for all other places. Rs. 1.00 Lakh 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 70duty paid Bottles of Beer. Rs. 3000/- per year for approval of each Salesman to be employed by the Licensee in the licensed premises at the off- premises retail vends and Rs 1000/- per year for approval of each Barman to be employed by the licensee at the on-premises vends.

Type F slabs:

S. No	Production in Bulk liters (in Lakhs)	License Fee (in Lakhs)
1	0-10	10.00 Lacs
2	For every additional production of 20 lakhs BL, Rs 3.00 lakhs shall be charged over and above the License Fee at S.No. 1.	

15.7Export 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)

License Type B, C (JKEL-2) and Type 'D' shall be charged Additional Assessment Duty in the following manner:

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/Beer, RTD, Wine and Cider), 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 on 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 30%of the total production of JK Special Whisky in the year 2024-25, shall be equally distributed among the operational Distilleries/Bottling Plants during the year 2025-26 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 redistribute the quota equally among other compliant Distilleries/Bottling Plants. Lifting of the 30% quota of JK Special Whisky/JK Country Liquor by the 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 licensees shall install CCTV cameras having backup of at least 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.

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	Rs 1500
Type B	Rs 1000
Type C (JKEL-2) and Type F	Rs 3500

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/multipurposehalls/ 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.

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

g. Promoting and supporting Indian Red Cross Society in organizing various events and programmes for creating awareness against ill-effects and hazards of drug addiction/liquor abuse/for providing space/undertaking counselling services for drug de-addiction/education/consultation on drug de-addiction.

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. **Stocking of Liquor**:

Excise Commissioner may notify minimum stock of liquor of brand(s) to be maintained in a vend, time period for which such stock is to be maintained and the area for which such order shall be applicable. Any violation of such order shall attract penalty @ Rs. 5000/- for each violation.

26. 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, levies and fees in this notification shall be effective from 01-04-2025.

Sd/
(Santosh D. Vaidya) IAS
Principal Secretary to the Government
Finance Department

No. FD-ET/7/2023-03 **-Dated: 15 .02.2025**

Copy to the:

1. All Financial Commissioners (Additional Chief Secretaries).
2. Additional Chief Secretary to the Hon'ble Chief Minister.
3. Principal Secretary to the Hon'ble Lieutenant Governor, J&K.
4. All Principal Secretaries to the Government.
5. All Commissioner/Secretaries to the Government.
6. Joint Secretary (J&K), Ministry of Home Affairs, GoI.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes, J&K.
9. Excise Commissioner, J&K.
10. All Deputy Commissioners.
11. Director Information, J&K.
12. OSDs to Hon'ble Ministers for information of Hon'ble Ministers.
13. General Manager, Government Press Jammu/Srinagar.
14. Private Secretary to the Chief Secretary for information of Worthy Chief Secretary.
15. Private Secretary to the Hon'ble Advisor to the Hon'ble Chief Minister.
16. I/c Website FD/GAD.

15/02/2025
(Trikansh Bhushan) JKAS
Under Secretary to Government
Finance Department, J&K

ANNEXURE "A"						
S.No.	**Area/Municipal Corporation/ District**	**Location/ Ward/ Council/ Committee/Panchayat(Pyt.)**	**No. of vends**	**Minimum Guaranteed Revenue (MGR) per shop per month for the Year 2025-26 (in Lakhs)**	**MGQ of JK Special Whisky/Country Liquor/Local IMFL Brand per shop P.A for the year 2025-26 (in Bottles of 750 ML)**	**Minimum Reserve Bid Price in the year 2025-26 (in Lakhs)**
Excise Range Doda-Kishtwar-Ramban						
1	Doda	Assar Pyt., Kandari Nallah, Assar.	1	15	80000	20
2	Doda	BhagwahPyt.,Bhagwah.	1	15	75000	20
3	Doda	Jangalwar A Pyt., Phagsoo .	1	20	90000	20
4	Doda	KandhotePyt., Prem Nagar, Thathri.	1	21	100000	37
5	Doda	Misrata Pyt., Bhalra Ghati Morh, Bhaderwah.	1	15	50000	20
6	Doda	Udrana-A Pyt., Bhaderwah.	1	35	155000	50
7	Doda	Derka Pyt., Bhalla.	1	10	45000	20
8	Doda	Hambal- B Pyt., Doda.	1	7	26000	16
9	Doda	GandohPyt.Bhalessa.	1	13	50000	20
10	Doda	Doda MC, Ward-1.	1	20	80000	32
11	Kishtwar	BT 2nd Shalimar Pyt., Kishtwar	1	15	60000	20
12	Kishtwar	Lach Khazana Pyt., Kishtwar.	1	60	270000	85
13	Kishtwar	GulabgarhPyt., Atholi.	1	13	30000	19
14	Kishtwar	BadhatPyt., Darbshalla.	1	12	39000	19
15	Kishtwar	Lower Palmar-C Pyt.,Kishtwar	1	13	40000	20
16	Kishtwar	Pyt. Sounder-C Dacchan.	1	8	20000	16
17	Ramban	DhalwasPyt., Nashri, Chanderkote.	1	10	28000	16
18	Ramban	BatoteMC Ward No. 6	1	24	105000	38
19	Ramban	Karol Pyt., Ramban.	1	18	80000	35
20	Ramban	MC Ramban W.No. 1	1	45	150000	75
21	Ramban	MC Ramban W.No. 5 (Bus Stand)	1	45	150000	68
22	Ramban	Panchal Pyt., PogalParistanUkhral.	1	20	87000	38
23	Ramban	RajgarhPyt.Rajgarh	1	8	42000	16
Excise Range Samba						
1	Samba	MC Ward No. 11, Samba	1	36	140000	60
2	Samba	MC Ward No. 12A, Samba	2	40	160000	70
3	Samba	MC Ward No. 12B, Samba		40	160000	70

4	Samba	Birpur, Bari Brahmana	1	20	80000	45
5	Samba	Nud, Samba	1	15	50000	38
6	Samba	Supwal, Samba	1	15	45000	38
7	Samba	Raya Morh	1	25	50000	45
8	Samba	Sumb	1	8	30000	19
9	Samba	Pyt. Meen Charkan, Bari Brahmana	1	18	30000	22
10	Samba	Pyt. Chak Nazar Nandpur	1	27	100000	53
11	Samba	Ghagwal	1	26	80000	53
12	Samba	Rajpura	1	38	160000	68
13	Ramgarh	MC Ward No. 3, Ramgarh	1	40	150000	60
14	Vijaypur	MC Ward No. 5, Vijaypur	1	45	150000	70
15	Vijaypur	MC Ward No. 11, Vijaypur	1	40	150000	70
16	Bari Brahmana	MC Ward No. 3A, Bari Brahamana	3	40	150000	60
17	Bari Brahmana	MC Ward No. 3B, Bari Brahamana		40	150000	60
18	Bari Brahmana	MC Ward No. 3C, Bari Brahamana		40	150000	60
19	Bari Brahmana	MC Ward No. 12, Bari Brahamana	1	40	150000	75
Excise Range Kathua						
1	Kathua	Basholi MC Ward-7	1	31	230000	60
2	Kathua	GurhaKalyal West Pyt.	1	24	125000	38
3	Kathua	Haria Chak	1	16	84000	37
4	Kathua	Kathua MC Ward No. 5	1	29	165000	55
5	Kathua	Thein Pyt.	1	6	26000	16
6	Kathua	Bani Pyt.	1	36	240000	60
7	Kathua	Bann Panchayat/Chadwal Panchayat	1	21	125000	31
8	Kathua	Bhoond	1	12	78000	23
9	Kathua	Billawar MC Ward No. 11.	1	33	200000	60
10	Kathua	Chakdrab Khan.	1	14	87000	22
11	Kathua	DherPyt..	1	33	200000	53
12	Kathua	Draman Pyt.	1	6	37000	16
13	Kathua	Galak Pyt..	1	17	100000	38
14	Kathua	Ghati (Mearth)	1	14	80000	20
15	Kathua	Hiranagar MC Ward No. 1.	1	40	210000	68
16	Kathua	Jarai.	1	13	70000	23
17	Kathua	Kathua MC Ward No. 1.	1	35	230000	53
18	Kathua	Kathua MC Ward No. 2.	1	28	200000	55
19	Kathua	Kathua MC Ward No. 21.	1	50	360000	65
20	Kathua	ISBT Kathua	1	28	270000	55
21	Kathua	Lakhanpur MC Ward No. 7.	1	30	190000	50
22	Kathua	Mahanpur-A Pyt.	1	25	155000	40

23	Kathua	Mandli Pyt..	1	19	125000	38
24	Kathua	Marheen Village	1	27	160000	53
25	Kathua	Mirpur Ram Pyt..	1	27	180000	47
26	Kathua	Nangala Panchayat/MachediePyt	1	5	36000	17
27	Kathua	(PathwalPyt/Dinga Amb Pyt/Sallan Pyt) - A.	2	15	100000	35
28	Kathua	(PathwalPyt/Dinga Amb Pyt/Sallan Pyt)- B		15	100000	35
29	Kathua	PlassiPyt./PrehtaPyt	1	10	66000	17
30	Kathua	SalorePyt.	1	19	125000	35
31	Kathua	TerharaPyt.	1	30	155000	53
Excise Range Udhampur-Reasi						
1	Udhampur	Basantgarh	1	6	28000	16
2	Udhampur	Ghordi Jagir Pyt,Ramnagar	1	13	80000	36
3	Udhampur	Moungri	1	6	35000	17
4	Udhampur	Patnitop/Pyt.Karlah Chenani	1	12	30000	20
5	Udhampur	BallianPyt.,Udhampur	1	20	70000	35
6	Udhampur	JaganooPyt.,Udhampur	1	8	40000	22
7	Udhampur	KainthgaliPyt,Lower Meer, Panchari	1	10	70000	22
8	Udhampur	Khoon, Majalta	1	20	100000	35
9	Udhampur	Kud, Chenani	1	18	45000	45
10	Udhampur	MajaltaPyt.	1	6	30000	22
11	Udhampur	Manthal/Pyt. Mand West, Udhampur	1	40	120000	65
12	Udhampur	Chenani MC Ward No.1	1	34	190000	55
13	Udhampur	Pyt. Sountha, Tehsil Udhampur	1	25	100000	35
14	Udhampur	Pyt. Sunari,Udhampur	1	22	100000	35
15	Udhampur	MC Ramnagar	1	65	350000	90
16	Udhampur	Tikri, Udhampur	1	26	100000	45
17	Udhampur	Upper Rehmbal Chopra Shop Pyt,Udhampur	1	35	125000	50
18	Udhampur	MC Ward No.3 Udhampur	1	26	90000	35
19	Udhampur	MC Ward No.4 A (Bus Stand) Udhampur	2	40	160000	53
20	Udhampur	MC Ward No.4 B, (Bus Stand) Udhampur		40	160000	53
21	Udhampur	MC Ward No.4C, (other than Bus Stand) Udhampur	1	30	120000	53
22	Udhampur	MC Ward No 10 A Udhampur	2	22	80000	46
23	Udhampur	MC Ward No.10 B Udhampur		22	80000	46
24	Udhampur	MC Ward No.8 Udhampur	1	20	80000	46
25	Udhampur	MC Ward No.18	1	50	180000	65

		Udhampur				
26	Udhampur	MC Ward No.20 Udhampur	1	32	140000	53
27	Udhampur	MC Ward No.21A Udhampur	2	25	120000	53
28	Udhampur	MC Ward No.21B Udhampur		25	120000	53
29	Reasi	Pyt.Mahore, Reasi	1	7	15000	20
30	Reasi	Pyt. Pouni	1	16	75000	38
31	Reasi	Bhaga Pyt,Reasi	1	20	55000	45
32	Reasi	BharakhPyt.,Pouni	1	14	60000	38
33	Reasi	Chassana	1	8	15000	16
34	Reasi	Kanthan-Arnas Pyt,Tehsil Arnas	1	12	40000	34
35	Reasi	Mari A Pyt., Reasi	1	6	25000	16
36	Reasi	MC Ward No.3 A, Reasi	2	26	100000	36
37	Reasi	MC Ward No.3 B, Reasi		26	100000	36
38	Reasi	MC Ward No.4 A Reasi	2	26	100000	37
39	Reasi	MC Ward No.4 B Reasi		26	100000	37
Excise Range Rajouri-Poonch						
1	Rajouri	Rajouri MC Ward No. 05	1	38	125000	50
2	Rajouri	Rajouri MC Ward No. 09	1	32	120000	50
3	Rajouri	Sunderbani MC Ward No. 4	1	32	120000	50
4	Rajouri	Pyt. Palma	1	8	22000	16
5	Rajouri	Pyt. Bathuni Rajouri	1	22	95000	32
6	Rajouri	Pyt. Upper Dhangri	1	20	85000	32
7	Rajouri	Panchayat Taryath, District Rajouri	1	18	80000	32
8	Rajouri	Main Market Budhal	1	7	15000	16
9	Rajouri	Siot, Rajouri	1	18	90000	32
10	Rajouri	BajabainPyt.	1	15	45000	18
11	Rajouri	Beripatan/Seri	1	5	23000	16
12	Rajouri	Chak Jaralan/Bagnoti	1	10	32000	16
13	Rajouri	Chowki Handan Nowshera	1	8	31000	16
14	Rajouri	Kalakote MC Ward No. 2	1	15	65000	32
15	Rajouri	Khawas/ Block Mougla, Taryath	1	5	11000	16
16	Rajouri	Tehsil Kotranka	1	12	45000	16
17	Rajouri	Pyt. LaiterMaghai	1	12	60000	16
18	Rajouri	Nowshera MC Ward No. 2	1	32	120000	50
19	Poonch	Poonch MC Ward No. 01	1	18	60000	32
20	Poonch	Poonch MC Ward No. 10	1	15	40000	18
21	Poonch	Poonch MC Ward No. 11A	3	22	80000	35
22	Poonch	Poonch MC Ward No. 11B		22	80000	35

23	Poonch	Poonch MC Ward No. 11C		22	80000	35
24	Poonch	Surankote/Draba	1	15	36000	16
25	Poonch	Tehsil Mendhar	1	30	90000	40
26	Poonch	Jhullas/Dhara	1	5	15000	16
City Excise Range North						
1	Jammu Municipal Corporation	JMC Ward No. 1-A	2	12	45000	19
2		JMC Ward No. 1-B		12	45000	19
3		JMC Ward No. 3	1	9	30000	21
4		JMC Ward No. 4A	2	9	30000	18
5		JMC Ward No. 4B		9	30000	18
6		JMC Ward No. 5A	3	7	22000	16
7		JMC Ward No. 5B		7	22000	16
8		JMC Ward No. 5C		7	22000	16
9		JMC Ward No. 7 A	2	8	32000	20
10		JMC Ward No. 7 B.		8	32000	20
11		JMC Ward No. 8A	2	9	42000	21
12		JMC Ward No. 8B		9	42000	21
13		JMC Ward No. 9A	2	15	40000	34
14		JMC Ward No. 9B		15	40000	34
15		JMC Ward No. 10A	4	9	25000	16
16		JMC Ward No. 10B		9	25000	16
17		JMC Ward No. 10C		9	25000	16
18		JMC Ward No. 10D		9	25000	16
19		JMC Ward No 11	1	4	12000	16
20		JMC Ward No. - 12	1	11	32000	35
21		JMC Ward No. 13	1	10	40000	18
22		JMC Ward No. 15A	5	11	35000	16
23		JMC Ward No. 15B		11	35000	16
24		JMC Ward No.15 C		11	35000	16
25		JMC Ward No. 15D		11	35000	16
26		JMC Ward No.15E		11	35000	16
27		JMC Ward No. 16	1	10	40000	23
28		JMC Ward No.17A	3	11	50000	18
29		JMC Ward No.17B		11	50000	18
30		JMC Ward No.17 C		11	50000	18
31		JMC Ward No. 18A	2	14	40000	30
32		JMC Ward No. 18B		14	40000	30
33		JMC Ward No.19A.	9	22	50000	35
34		JMC Ward No.19 B		22	50000	35
35		JMC Ward No.19 C		22	50000	35
36		JMC Ward No.19 D		22	50000	35
37		JMC Ward No.19 E		22	50000	35
38		JMC Ward No.19 F		22	50000	35
39		JMC Ward No.19 G		22	50000	35
40		JMC Ward No. 19H		22	50000	35
41		JMC Ward No. 19 I		22	50000	35
42		JMC Ward No. 24A	2	10	35000	31
43		JMC Ward No. 24B		10	35000	31
44		JMC Ward No. 26	1	16	60000	32
45		JMC Ward No. 27	1	20	45000	38
46		JMC Ward No. 28	1	20	60000	38
47		JMC Ward No. 29	1	26	85000	38

48		JMC Ward No. 30	1	20	75000	38
49		JMC Ward No. 32A	2	28	90000	37
50		JMC Ward No. 32B		28	90000	37
51		JMC Ward No. 34	1	10	50000	31
52		JMC Ward No. 36	1	16	60000	34
53		JMC Ward No. 37	1	28	97000	38
54		JMC Ward No. 38	1	19	80000	38
55		JMC Ward No. 39	1	33	95000	53
56		JMC Ward No. 41A	2	32	85000	53
57		JMC Ward No. 41B		32	85000	53
58		JMC Ward No. 61	1	27	85000	53
59		JMC Ward No. 63A	2	37	140000	60
60		JMC Ward No. 63B		37	140000	60
61		JMC Ward No. 64	1	17	60000	40
62		JMC Ward No. 66A	2	35	110000	55
63		JMC Ward No. 66B		35	110000	55
64		JMC Ward No. 75	1	27	75000	38
65	Jammu	Jourian Ward No.6	1	46	250000	65
66	Akhnoor MC	Akhnoor MC Ward No. 9	1	30	100000	50
67	Akhnoor MC	Akhnoor MC Ward No. 10 A	3	30	120000	55
68	Akhnoor MC	Akhnoor MC Ward No 10 B		30	120000	55
69	Akhnoor MC	Akhnoor MC Ward No. 10 C		30	120000	55
70	Jammu	Village Gura Jagir, Tehsil Akhnoor.	1	23	120000	50
71	Jammu	Village Pallanwala,Khour	1	24	130000	50
72	Jammu	Village Pargwal	1	21	110000	40
73	Jammu	Pyt.Garota/ Pyt. Ranjan Bhalwal	1	35	120000	50
74	Jammu	Village Domana, Jammu North	1	42	220000	60
75	Jammu	Village Nagrota A, Nagrota	2	37	130000	65
76	Jammu	Village Nagrota B, Nagrota		37	130000	65
77	Jammu	Village BaggainDansal	1	16	55000	37
78	Jammu	GhouManahasa.	1	26	115000	40
79	Jammu	Khour	1	29	130000	50
80	Jammu	Pyt.Bomal, Tehsil Jourian	1	13	40000	25
81	Jammu	Tehsil Chowki/Chohra	1	16	40000	31
82	Jammu	Gajansoo, Marh	1	24	95000	38
83	Jammu	Bharda Kalan, Akhnoor	1	12	40000	25
84	Jammu	Sungal, Akhnoor	1	19	55000	38
City Excise Range South						
1	Jammu Municipal Corporation	JMC Ward-19 (South of Tawi) A	2	25	70000	35
2		JMC Ward-19 (South of Tawi) B		25	70000	35
3		JMC Ward- 20-A	4	15	24000	25

4		JMC Ward- 20-B		15	24000	25
5		JMC Ward- 20-C		15	24000	25
6		JMC Ward- 20-D		15	24000	25
7		JMC Ward- 21-A		13	25000	20
8		JMC Ward- 21-B	3	13	25000	20
9		JMC Ward- 21-C		13	25000	20
10		JMC Ward- 23-A		18	83000	35
11		JMC Ward- 23-B	3	18	83000	35
12		JMC Ward- 23-C		18	83000	35
13		JMC Ward- 44-A	2	12	40000	20
14		JMC Ward- 44-B		12	40000	20
15		JMC Ward- 46	1	23	85000	35
16		JMC Ward- 48	1	18	70000	35
17		JMC Ward- 49-A		29	80000	60
18		JMC Ward- 49-B		29	80000	60
19		JMC Ward- 49-C	6	29	80000	60
20		JMC Ward- 49-D		29	80000	60
21		JMC Ward- 49-E		29	80000	60
22		JMC Ward- 49-F		29	80000	60
23		JMC Ward- 51	1	35	120000	55
24		JMC Ward- 52	1	35	120000	55
25		JMC Ward- 53	1	24	70000	35
26		JMC Ward- 54-A		24	60000	40
27		JMC Ward- 54-B	4	24	60000	40
28		JMC Ward- 54-C		24	60000	40
29		JMC Ward- 54-D		24	60000	40
30		JMC Ward- 55	1	45	150000	70
31		JMC Ward- 56	1	40	150000	65
32		JMC Ward- 58	1	26	90000	45
33		JMC Ward- 68	1	29	130000	53
34		JMC Ward- 69	1	38	140000	75
35		JMC Ward- 73	1	20	90000	35
36		Sidhra	1	25	65000	45
37		Upper Gadigarh/ Rani Bagh	1	15	48000	30
38		Preet Nagar	1	20	70000	40
39	Bishnah	Bishnah MC Ward-A		15	70000	45
40	Bishnah	Bishnah MC Ward-B	4	15	70000	45
41	Bishnah	Bishnah MC Ward-C		15	70000	45
42	Bishnah	Bishnah MC Ward- D		15	70000	45
43	R S Pura	RS Pura MC Ward- 9	1	20	100000	45
44	R S Pura	RS Pura MC Ward- 10 A	2	35	145000	55
45	R S Pura	RS Pura MC Ward- 10 B		35	145000	55
46	Arnia	MC Ward No. 1 Arnia	1	21	90000	35
47	Cantonment Board	Cantonment Board, Belli Charana	1	18	100000	35
48	Cantonment Board	Cantonment Board, Satwari	1	20	80000	35
49	Jammu	Village Kirpind, RS Pura	1	12	60000	22
50	Jammu	Village Badyal Brahmanh, RS Pura	1	12	65000	22
51	Jammu	Village Kullian, RS Pura	1	17	80000	35
52	Jammu	Village Simbal, RS Pura	1	22	120000	35

53	Jammu	Village Salerh, RS Pura	1	18	70000	35
54	Jammu	Village Biaspur Bangla, RS Pura	1	13	50000	20
55	Jammu	Village Miran Sahib, RS Pura	1	25	95000	40
56	Jammu	Village Kotli Mian Fateh, RS Pura	1	18	85000	35
57	Jammu	Village Allaah	1	8	40000	20
58	Jammu	Village Manwal	1	26	120000	53
59	Jammu	Village BaspurParlah	1	9	52000	16
60	Jammu	Village Chakroi	1	13	60000	19
61	Jammu	Village Dablehar	1	18	90000	35
62	Jammu	Village Phallan Mandal	1	22	132000	45
63	Jammu	Village Chattha	1	28	152000	45
64	Jammu	Bajalta Area	1	17	60000	35
65	Jammu	Sai Pyt.	1	7	35000	16
66	Jammu	Rathana Pyt. RS Pura	1	10	45000	20
67	Jammu	MajuaUttamPyt., Bishnah	1	10	40000	20
68	Jammu	Suchetgarh Road, Suchetgarh	1	9	45000	20
69	Jammu	Battal	1	9	20000	20
Kashmir Division						
1		SMC-A		35	55000	65
2		SMC-B		35	55000	65
3		SMC-C		35	55000	65
4	Srinagar	SMC-D	7	35	55000	65
5		SMC-E		35	55000	65
6		SMC-F		35	55000	65
7		SMC-G		35	55000	65
8	Ganderbal	Sonamarg	1	15	22000	35
9	Anantnag	Pahalgam	1	30	50000	40
10	Anantnag	Qazigund	1	45	100000	65
11	Baramulla	Gulmarg	1	16	10000	35
12	Baramulla	Baramulla	1	30	50000	46
13	Baramulla	Uri	1	8	10000	16
14	Kupwara	Kupwara	1	15	30000	35

Annexure – B

Format for Calculation of MRP

S.No.	For brands manufactured in J&K	For brands manufactured outside J&K
1	EDP/EBP	EDP/EBP + duties/expenses of Exporting states/UTs (For Type-A)
2	**Bottling Fee/ Franchise Fee**	**Import Duty**
3	**Excise Duty**	a. **Excise Duty** b. **Assessment Duty**
4= (1+2+3)	Landing cost to JKEL-1.	
5	Profit margin to JKEL-1 on landing cost.	
6	Assessment Duty of JKEL-1.	
7= (4+5+6)	Ex- wholesale price JKEL-1.	
8	Profit margin to JKEL-2 on ex-JKEL-1 price.	
9	Assessment Duty on JKEL-2.	
10= (7+8+9)	MRP (Retailer).	
11	Additional Assessment Duty on MRP (Retailer).	
12= (10+11)	MRP	
13	Rounding Fee (if any)	
14= (12+13)	MRP on Bottle	

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