

Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

NOTIFICATION
Jammu, the 31st March 2021

S.O. 114. :- The Excise Policy 2021-22 enunciated as hereunder will come into force on 1st April, 2021 and will continue to remain in force till 31st March, 2022. However, the Government of Jammu and Kashmir may revise the same at any point during the course of the year.

1. Policy Objectives.—

- 1.1. To bring about greater social consciousness about the harmful effects of consumption of liquor and alcoholic beverages :
- 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 in the Union Territory of Jammu and Kashmir from neighbouring states/union territories;
- 1.5. To provide choice of brands and places for consumption to its consumers and a level playing field to all the stake holders;

2. Types of Licenses and issuance thereof

- 2.1 The Licenses shall be issued as per the provisions of J&K Excise Act, 1958 and the rules framed thereunder.

Type	Form	Nature
Type A	JKEL-1	Wholesale vend of Foreign liquor, imported Liquor and Wine to the trade 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
	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, draught beer in bar)
	JKEL-7B	Officer's Mess
	JKEL-7D	Beer Bar with Microbrewery
Type C	JKEL-2	Retail vend of foreign liquor to the public only
Type D	JKEL-5	Wholesale and retail vend of foreign liquor in military canteen including unit run military canteen or those run regimentally by the paramilitary forces.
	JKEL-5A	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/special denatured spirit/methylated spirit or any other spirit/Alcohol as per the requirement as the Excise Commissioner may deem fit.
	JKEL-13	License for Possession and use of absolute Alcohol/rectified spirit/Denatured Spirit/Special Denatured Spirit/Methylated Spirit/Plain Spirit or any other spirit/Alcohol as per the requirement of Industrial unit as the Excise Commissioner may deem fit.
	JKEL-14	License for Possession and use of absolute Alcohol/rectified spirit/Denatured Spirit/Special Denatured Spirit/Methylated Spirit/Plain Spirit or any other spirit/Alcohol as per the requirement of the Institution/organisation as the Excise Commissioner may deem fit.
	JKEL-15	Export, import, transportation, sale or possession of Molasses
Type F	JKEL-6	Bottling Plants
	D-2	Distilleries
	B-1	Breweries
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 12. 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.		

2.1.1. A licensee holding JKEL-1A license shall be allowed to import liquor from any of its own distilleries or the distilleries 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 lac for each source.



2.2. Retail trade except JKEL-2

- 2.2.1. The licenses for operating liquor vends shall be granted strictly in-accordance with the provisions of the 'J&K Excise Act, Svt.1958 and rules framed thereunder.
- 2.2.2. The Excise Commissioner shall grant new licenses for retail sale of liquor on the premises viz. Type B as per the provisions of 'J&K Excise Act, Svt. 1958', and 'J&K Liquor License and Sale Rules, 1984' 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 in the area.
- 2.2.3. A non-refundable processing fee of Rs fifty thousand shall be charged for processing requests for grant of Type A and B licenses.
- 2.2.4. The department shall continue to issue Type D and Type E licenses as per the existing procedure.

2.3. Micro-brewery (JKEL-7D)

To encourage transition from high to low alcohol content beverages, the department shall issue Micro-brewery Licenses at the locations permitted by the Excise Commissioner.

2.4. Type-C licenses (JKEL-2).

- 2.4.1. Retail Vends shall be allotted in the form of individual units for the year 2021-22 on locations at Annexure "A" to this Policy. The Excise Department shall grant licenses for off-premises retail sale of liquor (JKEL-2), through e-auction. The department shall initially allot the number of vends as already allotted /operated in the said areas to domiciles of the UT of J&K. The list of all locations is annexed to this policy

2.4.2. MODE OF ALLOTMENT:

The allotment of vends shall be made by e-auction portal i.e.

<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.

2.4.3. ELIGIBILITY CRITERIA:

The Bidder should not be below the age of 21 years and be a domicile of UT of Jammu & Kashmir. He/she should be solvent up to 100 percent of the bid value and should not have been convicted/charge sheeted for any offence under the J&K Excise Act or facing a trial in any Criminal Court for any non-bailable offence or has criminal antecedents.. He should not be defaulter of the Excise Department. The bidder must also satisfy the eligibility criteria specified in the J&K Liquor license and Sale rules 1984.

2.4.4. NUMBER OF LOCATIONS THAT CAN BE BID FOR:

A bidder shall have to pay EMD/Bid Fee separately for each bid. However, to obviate the possibility of cartelization and monopolistic practices, only one location shall be allotted to a bidder for which bid is the highest.

2.4.5. PARTICIPATION/ REGISTRATION FEE:

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

2.4.6. EARNEST MONEY DEPOSIT:

Earnest Money shall be Rs. 5.00 Lac for each vend.

2.4.7. RESERVE PRICE FOR EACH VEND:

The minimum reserve price to bid for each vend shall be Rs 5lacs.



2.4.8. SUITABILITY OF LOCATION for vend TO BE ENSURED BY THE BIDDER:

The successful 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 Excise Act and rules made there under, including directions, if any, issued by the court of competent jurisdiction in this regard. The bidder shall also seek clearance of the identified/selected premises/shop from the District Magistrate concerned.

2.4.9. Payment of bid amount

The successful bidder will be required to deposit an amount equal to 50% of total bid amount under major head 0039 through GRAS/e-collect portal within two days from the date of finalization of bid for a vend and 100% of bid value within seven 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 shall stand 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 location in which he is a stake holder 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.

2.4.10. REGARDING MINIMUM GRARANTEED REVENUE.



Every Licensee will have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee; as shown against each area; as per procedure prescribed. MGRs shall be divided into twelve equal installments to be

deposited on 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 MGR shall also be remitted in Advance before lifting the liquor from wholesaler MGR shall be divided equally among the number of successful bidders for an area. Failure to deposit the 1st installment of MGR on due date shall automatically lead to cancellation of successful bidder. Every licensee shall have to lift Minimum Guaranteed Quota (MGQ) of JK Special Desi Whisky as shown against each Vend. The revenue deposited against the MGQ of JK Special Desi Whisky will be considered part of the MGR.

In case of failure to deposit the subsequent installments of MGR of the month on due date, the ETO concerned shall close 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 days. In case the installment is not deposited within seven days, the license shall be deemed to have been cancelled, his EMD 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.

2.4.11. 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 to arrange an alternate premises in the same area by the Excise Commissioner within a period of 30 days subject to condition that complete duties/fee on account of Minimum Guaranteed quota are paid for the time granted, within 03 days of such closure. In case he fails to do so, the license shall be deemed to be 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 case any location could not be auctioned/allotted, same shall be put to auction again.

2.4.12. PROVISION FOR OPENING LIQUOR VENDS AT TOURIST PLACES:

The Department shall offer/facilitate setting up of liquor vendes having high revenue potential in tourist locations in the Government owned/maintained Tourist facilities of JKTDC/Tourism Department/Tourism Development authorities/JK Cable Car corporation wherever possible

2.4.13. VERIFICATION BEFORE OPENING OF VENDS:

Verification of particulars/documents furnished by the successful bidder shall be made by the Committee/Officer authorized by the Excise Commissioner. The successful bidder shall be obliged to extend full cooperation in the verification process.

2.4.14. Committee to supervise the allotment process:

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

3. Grant of license to Manufacturing/Bottling plant.—

3.1. The existing Policy for issuance of licenses for Distilleries, Breweries and Bottling Plants in the State 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.

3.2. A non-refundable processing fee of Rs. 1.00 lac shall be charged for processing applications for setting up Distilleries, Breweries and Bottling Plants.

3.3. At the time of grant of Lol, a sum of Rs. 25 lacs shall be charged. Validity period of Lol shall be three years which shall be extendable for another period of three years subject to further payment of Rs 3 lacs.

4. Fixation of Maximum Retail Price:-



4.1. The Maximum Retail Price (MRP) of all types of Liquor including JK Special whisky and Beer shall continue to be notified by the Excise Commissioner for the year 2021-22 on the recommendations of the Price fixation Committee after factoring in all the applicable duties/fees on the EDP/EBP. An affidavit shall be submitted by the manufacturer declaring that the EDP/EBP offered is not higher than that of the neighboring states/UTs. Any increase in EDP/EBP over the previous year should be fully justified. However no increase in EDP/EBP shall be allowed for Imported Liquor/Beer/wine/RTD etc. No separate administrative/handling/freight cost shall be considered for fixation of MRP.

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

A. For brands manufactured outside J&K:-

EDP/EBP including duties/expenses of Exporting states/UTs (i.e FOR Type-A)	Excise Duty	Import Duty	Assessment duty + Additional License fee	Ex-JKEL-1A price (landin g cost of JKEL-1)	Profit margin to JKE L-1 on land ing cost	Additional Lic fee + Assess ment duty of JKEL 1	Ex whole sale price JKEL -1	Profit margin to JKE L-2 on Ex-JKE L-1 price	Additional Lic fee + Assess ment duty of JKEL-2	MRP (retailer)	Additional Assessment Duty on MRP (retailer)	MRP On bottle	Rounding fee (if any)
1	2	3	4	5 (=1+2+3+4)	6	7	8 (5+6+7)	9	10	11 (8+9+10)	12	13 (11+12)	14

B. For Brands manufactured in J&K:

EDP/EBP	Bottling Fee and Franchise Fee	Excise Duty	Landing Cost to JKEL-1	Profit margin to JKEL -1 on landin g cost	Additional Lic fee + Assessme nt duty of JKEL 1	Ex wholesale price JKEL-1	Profit margin to JKEL -2 on Ex-JKEL -1 price	Additional Lic fee + Assess ment duty of JKEL-2	MRP (retailer)	Additional Assessment Duty on MRP (retailer)	MRP on bottle	Rounding fee (if any)
1	2	3	4(=1+2+3)	5	6	7(4+5+6)	8	9	10=(7+8+9)	11	12(10+1)	13

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

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

Type	IFL/IMFL	JKSW	Beer Wine RTD
Type A (JKEL- 1)	4% of landing Cost	4% of landing Cost	4% of landing Cost
Type C (JKEL-2)	10% on Ex-JKEL-1 price	10% on Ex- JKEL-1 price	10% on Ex-JKEL-1 price

4.4 All the duties applicable to Type-A licensees 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 Type A/Type B & Type C, 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.

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

S.No	EDP/Case (in Rs)	Segment
1	Upto 600	Low cost
2	601 upto 800	Economy
3	801 upto 1100	Medium
4	1101 upto 2500	Premium
5	>2500	Deluxe/Super Deluxe

5. 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



Bottled-in-Origin (BIO), Bottled in India or Malt Whisky) shall be Extra Neutral Alcohol (ENA) based only. The use of rectified spirit as a base in manufacture/ sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.

6. 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 into the union territory of J&K.

Franchisee fee of Rs. 18 per LPL shall be levied on Franchise Brands (IMFL) upto Economy segment, manufactured in J&K, which shall be payable at the time of issuance of permit. However, same shall not be applicable for exports outside J&K and for CSD/PMF supplies.

7. Affixation of security hologram on IMFL, JK Special Whisky, Beer and Ready-to-Drink (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 till online tracking system is adopted by the Department.

8. Revalidation 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.

9. *Renewal of licenses: For the purpose of renewal of Licenses for trade in Liquor except JKEI-2 licenses, if permissible in Law, the conditions applicable for grant of a new license shall also be applicable in accordance with the normative practices.*

10. Approval of Labels:

10.1. 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 2021-22 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.

10.2. Labels in respect of brands which are not sold in the Union Territory of J&K and meant for export only shall be approved after charging Label fee of Rs 50,000/- without mentioning MRP.

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

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

11. Packing material:

Liquor shall not be sold in plastic bottles being against the environment protection laws. All kinds of liquor will 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 Excise Bottle of any packing size & liquor of any strength as he/she may deem fit.

12. License fee (per annum).

Form of License	Amount
Type A	1. For JKEL 1A: Rs. 3.00 Lac 2. For 1B/1W :Rs.1.50 Lac 3. For JKEL 1:Rs.2.00 Lac Upto 35,000 cases (Cumulative) of IMFL/JK Special Whisky/wine/RTD/Cider/Beer. In addition to above, a license fee of Rs12/- per case of IMFL/ JK Special Whisky/ wine and Rs.3 /case in case of Beer/RTD/Cidershall be charged for sale exceeding 35,000 no. of cases. Case means:- 9BL in case of IMFL/IFL/JK Special/Wine And 7.8 BL in case of Beer/RTD/Cider
Type B	JKEL-3 : Rs 2.5 lacs, JKEL-3A:Rs 4.0 lacs JKEL-7A/ 7D: For Beer Bar/Microbrewery - Rs. 1.0 lacs JKEL-4:Rs 1.5 lacs. Others: Rs. 0.5 Lacs. -However, a onetime upfront fee of Rs 7.00 lac for new JKEL-3/ JKEL-

	3A and Rs. 5 lac for JKEL-4 over and above the annual fee 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 lacs. -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. To promote tourism, new Bars to be opened at Tourist places and areas falling under various Tourism Development Authorities shall pay Rs two lakh as onetime upfront fee and annual fixed license fee shall be charged @50% only.
Type C (JKEL-2)	As per bid received in e-Auction.
Type D	Rs 0.20 lac per annum Rs 1.50 lac per annum in case of Master Canteen Rs4.00 lac per annum in case of CSD Bond
Type E	Rs. 0.12 Lac per annum.
Type F	Rs. 8,00,000/- upto bottling of 10 Lakhs BL & Rs. 12,00,000/- for bottling more than 10 lakh BL.
Miscellaneous/Events/ Occasions	Rs 0.10 lac per occasion at banquets. Rs. 0.05 lac per occasion for restaurants. Rs. 0.02 per occasion at private places. Rs.0.10 for new year eve party. 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 Bottles of IMFL and 24 Bottles of Beer.

13. Additional License fee:

Form of License	Amount
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Type A/B/C	Rs 10/bottle for IMFL (750 ml), Rs 6/bottle (750 ml) of JK Special Whisky and Rs 5/BL for Beer/wine/RTD/Cider.
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14. Excise Duty: -CIVIL

Kind	Brand	Amount
IMFL	Super Deluxe/Deluxe	Rs. 260.00/LPL
IMFL	Premium/Medium	Rs 260.00/LPL
IMFL	Economy	Rs 230.00/LPL
IMFL	Low Cost	Rs 210.00/LPL
IMFL	JK Special Whisky	Rs 225.00/LPL
Wine	All Brands	Rs 110.00/BL
Beer/Cider/RTD beverages	All Brands	Rs30.00/BL

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

15. Excise duty on Molasses/Rectified spirit

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

16. Import Duty: - CIVIL

Kind	Amount
IMFL including foreign liquor	Rs 45/750 ml
Beer	Rs 40/BL
Wine, Cider, RTD Beverages	Rs 20/BL
ENA/Malt Spirits for manufacture of Liquor	Rs 03/BL

17. Bottling Fee

Kind	Amount
IMFL	For all brands meant for local sales. 1. Own brands Rs 10.00/750 ml. 2. Franchisee brands upto Economy segment Rs. 10.00/750 ml. 3. Franchisee brands above Economy segment Rs 12.00/750 ml.
JKSW	Rs 08.00/750 ml meant for all local sales.
Beer	Rs 10.00/BL for own brands and Rs 12.00/BL for franchisee brands meant for all local sales.
Wine/Cider/RT DBeverages	Rs 10.00/BL

Debonding Fee @ Rs. 3/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.

There shall be no bottling fee on the liquor/Beer meant for export purpose.

18. Export Duty:

Kind	Amount
IMFL	Rs. 2.00 per 750 ml.
Beer	Rs. 0.50 per BL.

19. Tax and Duties on CSD/PMF etc: Excise Duty and Import Duty on CSD/PMF shall be 25% less than that on Civil for all types of liquor.

20. Assessment Duty (civil):

A.Type“B”&Type “C” licensees

Kind	Amount
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IMFL	Rs 45 per 750 ml
JK Special Whisky	Rs. 20 per 750 ml
Beer/ Wine/ Cider/ RTD Beverages.	Rs. 20 per BL

B. TYPE "A" Licensee

Type of Liquor	Assessment Duty
IMFL/IFL/JK Special	Rs 5.00 per bottle of 750 ml
Beer/Wine/RTD/Cider etc.	Rs.5.00 per bottle of 650 ml

21. Additional Assessment Duty (AAD)

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

Kind	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 : $(500 \times 40) / (100 + 40)$

Provided that for BIO liquor and for all Wine/Cider/RTD, additional assessment duty shall continue to be charged @ 20%.

Provided further that:

- In case of CSD, the additional assessment duty 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.
- The additional assessment duty paid by CSD from September 2017 to August 2020 shall also be at the ex-depot price.
- In case of PMFs, the additional assessment duty shall be charged @ 40% of listed rates duly certified by the Inspector General or equivalent rank Officer.



d. The AAD of CSD/PMF shall be calculated as per Formula given at Para 21-A.

22. 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.

23. 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.

24. Online services and inventory management system:

In order to promote Ease of Doing Business, each Licensee shall be required to procure and 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 for registration, permits, payment of taxes and duties and inventory management system for production, import, trade/sale of liquor.

25. Failure to deposit the dues: Non-payment of duties on the due date shall lead to suspension of sale by the concerned Range ETO. Besides, the licensee shall also be liable to pay 2% penalties/month as provided in the J&K Excise Act, 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.

26. Social Responsibility Corpus Fund

The long Term objective of the Government is to discourage the consumption of Liquor primarily through educating the masses regarding harmful effects of consumption of 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 to be collected on quarterly basis:-

Type A	Rs1500 per month
Type B	Rs1000 per month
Type C (JKEL-2)	Rs2500 per month
Type F	Rs3000 per month

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/programmes and using various modes of publicity.
- b) Providing Ambulance service, equipment, amenities and other healthcare facilities to Hospitals.
- c) Organizing youth outreach programmes including sports/cultural/adventure and other activities.
- d) Rehabilitation of families involved in illicit liquor trade by 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 & youth in particular towards positive activities.



27. 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 1-04-2021.

This notification will come into effect from 01.04.2021.

Sd/-

(Dr. Arun Kumar Mehta) IAS,
Financial Commissioner,
Finance Department
Dated: 31.03.2021

No. Et/Estt/52/2020

Copy to the:-

1. All Financial Commissioners.
2. All Principal Secretaries to Government.
3. Principal Secretary to the Lieutenant Governor.
4. All Commissioner/Secretaries to Government.
5. Joint Secretary (J&K), Ministry of Home Affairs, GOI, New Delhi.
6. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
7. Divisional Commissioner, Kashmir/Jammu/Ladakh.
8. Director, Anti-Corruption Bureau.
9. Registrar General, J&K High Court Srinagar/Jammu.
10. Excise Commissioner, J&K.
11. Commissioner, State Taxes, J&K.
12. All Deputy Commissioners.
13. Director Information, J&K.
14. General Manager, Government Press Jammu/Srinagar.
15. Pvt. Secretary to Chief Secretary, J&K.
16. Pvt. Secretary to the Financial Commissioner, Finance Department
17. Government Order file/Stock file/Incharge Website.


(Shafqat Ali Keen)
31/3/2021
Under Secretary to Government
Finance Department

BID DOCUMENT

PROCEDURE FOR ALLOTMENT OF RETAIL SALE VENDS(JKEL-2 LICENCES) IN UT OF JAMMU & KASHMIR

Retail Vends shall be allotted in the form of individual units for the year 2021-22. Each licensed vend will be authorized to sell JK Special Whisky and Indian Made Foreign Liquor including Imported Foreign Liquor/Beer/Wine/Cider/RTD under one roof. The bid shall be on the license fee only. For MRP calculation/Duty Structure/ Profit margin each bidder is advised to refer J&K Excise policy 2021-22. Each bidder in his own interest is advised to bid carefully keeping in view the sale potential of his premises in the area and profit margin as notified in the Excise policy.

MODE OF ALLOTMENT:

The allotment of vends shall be made through e-auction portal through J&K Bank i.e. <https://jkexcisedept.auctiontiger.net> in a completely secure and transparent manner. The detailed procedure for e-Auction/ instructions to the bidders are available on the e-auction portal and on the official website of the Department i.e. www.jkexcise.nic.in

LOCATION OF LIQUOR VENDS:

The licenses for retail vends shall be granted at the locations specified in the Annexure-A to this document.

The Department shall not be responsible for providing space. The bidder shall arrange suitable premises in consonance with the *conditions* given in **Para vi** of this document. No extension in time; or concession in any fee, duty or any other levy by whatever name called, shall be allowed on account of failure of the bidder to arrange the premises for making the license operational from the date of commencement of sale operation as indicated in this document/decided by the Excise Department.

I. ENTITIES THAT CAN APPLY FOR LICENSE:

The licenses for retail liquor vends for off-premises consumption shall be issued only in favour of:

- i) An individual
- ii) A partnership firm.
- iii) A body incorporated under the Companies Act 1956
- iv) A society registered under J&K Cooperative Societies Act.

II. NUMBER OF LOCATIONS THAT CAN BE BID FOR:



An individual can apply for any number of locations. The application fee,/ EMD shall have to be paid separately for each such bid. However, to obviate the possibility of cartelization and monopolistic practices, only one location shall be allotted. The timing of bid for vends within Excise Range shall be separate. The Districts and Locations within Excise Range shall be put to Auction in Alphabetic Order. In case of Municipal Corporations in Excise Range, the Bidding shall be held as per numerical Order of the ward. In case a bidder is Highest i.e. H-1 at the time of closing of bid of one location, he/she in his/her own interest is advised not to bid for other locations subsequently. In case he/she bids at other locations after being H-1 at a location where bidding has closed, his/her EMD of all other locations except the first location where he is highest bidder shall be forfeited.

III. ELIGIBILITY CRITERIA :

The Bidder should:

- a. Not be below the age of 21 years on the 1st January of the year in which the auction is being held.
- b. Be a domicile of UT of Jammu & Kashmir.
- c. Be solvent up to 100 percent of the bid value. Solvency certificate of immovable property in J&K to be issued by the Tehsildar/competent Authority.
- d. Not have been convicted/charge sheeted for any offence under the J&K Excise Act or facing a trial in any Criminal Court for any non-bailable offence or has criminal antecedents.
- e. Make his own arrangement for a shop/premises in the specified area (owned/leased/rented).
- f. Be of sound Mental health to conduct the business.
- g. Has paid the non-refundable application/registration fee of Rs.25,000 and EMD of Rs.5.00 Lacs.
- h. Not be debarred from holding license for the sale of any intoxicant in J&K, Punjab, Delhi, Haryana, UT of Chandigarh or Himachal Pradesh.

IV. Documents to be submitted with e-bid :

- a. Earnest Money Deposit of Rs Five Lacs shall be deposited on line through the link provided in the portal.
- b. Affidavits duly executed before a Judicial Magistrate affirming that:
 - i. The bidder has not been convicted/charge sheeted under the J&K Excise Act or facing a trial in any Criminal Court for any non-bailable offence or has any criminal antecedents.
 - ii. He has in his possession/ has made arrangement for ensuring availability of premises on ownership/Lease/rent deed duly registered with the competent registering authority in the area/location for which bid is offered.

- iii. He is submitting only one bid for the given location whether in his individual capacity or in partnership or as member of cooperative society or Director of Company or its representative.
- iv. Grant of JKEL-2 License to the bidder is not in conflict of Rule 18 of J&K Liquor License and sale rules.
- v. He is not a defaulter of the Excise Department.
- vi. He/she is not debarred from holding license for the sale of any intoxicant in J&K, Punjab, Delhi, Haryana, UT of Chandigarh or Himachal Pradesh.
- c. Recent passport size Photograph.
- d. Age proof (Birth Certificate/Passport/Matriculation certificate/certificate issued by the competent Authority)
- e. Domicile certificate of Individual/all partners/directors/members as applicable.
- f. Copy of PAN of self/ all partners/directors/members as applicable..
- g. Copy of Aadhaar Card of self/ all partners/directors/members as applicable.
- h. Partnership deed/certificate of Incorporation, articles of Association, DIN no. resolution of BoD as applicable.
- i. Be of sound Mental health to conduct the business

V. CONDITIONS FOR PARTICIPATION IN E-AUCTION

The bidders shall ensure that they fulfill all the eligibility criteria as laid herein and as per the J&K Excise Act and rules made there under before participating in the bidding process. No verification of the disclosures shall be carried out by the Excise Department at the bidding stage. Upon conclusion of the process, if the successful bidder is found to be not fulfilling any of the eligibility criteria or fails to fulfill any condition subsequent to the bidding process, or does not fulfill the requirements mentioned in this tender document or refuses to accept the offer at quoted bid, the EMD shall be forfeited, and no claim whatsoever shall lie against the Excise Department/ Govt. of J&K on this account.

VI. SUITABILITY OF LOCATION TO BE ENSURED BY THE BIDDER:

The successful bidder shall make his own arrangement for shop/premises in the specified area (owned/leased/rented). The bidder shall ensure conformity of his premises to the requirements of the Excise Act and rules and directions issued by the court of competent jurisdiction in this regard, if any. The bidder shall also seek clearance of the identified/selected premises/shops from the District Magistrate concerned.



VII. PARTICIPATION/ REGISTRATION FEE:

Non-refundable/non-adjustable Participation/Registration Fee of Rs. Twenty five thousand to be paid online. In case of non-participation, the registration fee shall stand forfeited.

VIII. EARNEST MONEY DEPOSIT AND MINIMUM RESERVE PRICE

Earnest Money Deposit of Rs Five Lakh shall be paid through on line mode through the link provided in the portal before participating in the bidding process. The EMD of unsuccessful bidders shall be returned by the Department.

The minimum reserve price to bid for each vend shall be Rs 5 lakh.

IX. AUCTIONING PROCESS:

Detailed steps of the e-auction process are given in the instructions to the bidders. Bidders are advised to familiarize themselves with the same.

x. SUBSEQUENT CONDITIONS TO BE FULFILLED BY THE SUCCESSFUL BIDDER:

Payment of bid amount

- i) The bidder will be required to deposit an amount equal to 50% of total bid amount under major head 0039 through GRAS/e-collect portal within two days from the date of finalization of bid for a vend and 100% of bid value within seven days of finalization of bid.
- ii) If the successful bidder fails to comply with the aforesaid condition of payment of bid money in the prescribed period, the earnest money shall stand 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 location in which he is a stake holder 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 alongwith all amounts if any deposited on account of any fee/duty and he will not be allowed to participate as a stake holder in any of future allotments.
- iii) Successful bidder shall submit hard copies of all the documents uploaded by him in the bidding process within two days of finalization of bid in the Office of the Excise Commissioner at 3rd floor Excise and Taxation Complex at Rail Head Complex Jammu.

- iv) He shall keep the proposed premises ready for making the vend operational from of the year of allotment.
- v) He shall facilitate the verification of the documents/ location and any other check that the Excise Department undertakes before permitting opening of the vend.
- vi) The bid amount shall be for license fee only. Every Licensee will have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee; as shown against each area; as per procedure prescribed. MGRs shall be divided into twelve equal installments to be deposited on 1st of every month compulsorily by the licensee. The MGR of the month 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 MGR of the month 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 cancellation of successful bidder.
- vii) In case of failure to deposit the subsequent installments of MGR on due date, the ETO concerned shall close 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 days. In case the installment is not deposited within seven days, the license shall be deemed to have been cancelled, his EMD shall be forfeited.
- viii) The earnest money deposit of the successful bidder shall be released at the end of the term of the license period. The EMD amount can be adjusted against any outstanding due from the licensee at the discretion of the department.
- ix) The successful bidder will submit a Solvency Certificate duly issued by "Tehsildar/Competent Authority" in respect of the immovable property situated in the UT of J&K, equivalent to 100% of the bid value, within 15 days from the date of allotment.

XI.

PROCEDURE WHERE THE HIGHEST BIDDER FAILS TO FULFIL THE CONDITIONS SUBSEQUENT:

In case the highest/ successful bidder for a particular location fails to deposit the bid amount within period as specified in x(I), or deposit an advance Minimum Guaranteed Revenue of the month by 1st of May, or as the case may be or fails to make available for inspection a suitable/eligible premises within 15 days from the date of declaration of result of the bid, or fails to make operational the premises from 1st of May or as the case may be the earnest money

paid/duties/fee etc. will be forfeited and the vend shall be re-auctioned. Further successful bidder / licensee shall also have to lift the Minimum

Guaranteed quota of JK Special Desi whisky and duties/fee paid by him on account of such quota shall also be considered as part of MGR of the month.

XII. Payment of duties and License fee

The payment of duties/additional licensee fee/ Additional Assessment duty etc. as mentioned in Excise Policy 2021-22 shall be paid by the licensee/successful bidder as per procedure/manner prescribed in the Excise Policy.

XIII. MODIFICATION OF THE BID DOCUMENT:

Government in the Finance Department will be the competent authority for approving any modification in this document. However, the Committee for the supervision of the auction process may clarify any doubt or difficulty that may arise in the interpretation of the terms and conditions.

XIV. SUPERVISION OF THE AUCTION/ ALLOTMENT PROCESS:

The process of allotment shall be supervised by a high level committee to be constituted by the Government under the chairmanship of Administrative Secretary Finance Department.

XV. VERIFICATION BEFORE OPENING OF VENDS:

Verification of particulars/documents furnished by the successful bidder shall be made by the Committee/Officer authorized by the Excise Commissioner. The successful bidder shall be obliged to extend full cooperation in the verification process.

XVI. PUBLICATION OF THE LIST OF SUCCESSFUL BIDDERS:

The list of successful allottees shall be given wide publicity and also be displayed at a conspicuous place in the office of the Excise Commissioner/ official website. The bidders in their own interest are advised to keep in touch with the office of the Excise Commissioner.

XVII. ALL LICENSES TO BE SUBJECT TO THE J&K EXCISE ACT AND RULES, ETC.:

All licenses shall be granted subject to the provisions of the J&K Excise Act and the Rules/ Orders/ Regulations/ Instructions/Policies framed there-under as applicable to the U.T. Jammu & Kashmir during the period of license.

XVIII. TERM OF LICENSES ISSUED THROUGH THIS PROCESS:

All licenses granted under provisions of Excise Policy 2021-22 shall determine on 31st March of the year following the year of allotment irrespective of their date of allotment.

XIX. CLOSURE OF VEND ON ACCOUNT OF DISTURBANCE TO PUBLIC PEACE:

In case the vend is not allowed to operate by the competent authority on account of public resentment leading to law and order situation, the licensee shall be allowed to arrange an alternate premises in the same area by the Excise Commissioner within a period of 30 days subject to condition that MGR for the period granted shall be paid by the successful bidder/licensee, within 03 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/ License fee/duties/fee etc., shall lie against the Government on account of such closure.

XX. The Government reserves the right to add/delete/de-notify/change any of the locations/cancel the auction process in respect of all/any of the location without specifying any reason at any time prior/during or after the auction process.

XXI. In case any location could not be auctioned or allotted same shall be put to auction again.

XXII. JURISDICTION OF COURTS:

All disputes in respect of any issues that may arise from the process of allotment shall be subject to the jurisdiction of courts in Jammu & Kashmir only.



Annexure-A

Annexure of Locations					
S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. In Rs.	MGQ of JK Special whisky per shop P/A (in bottles) of 750 ML
1	2	3	4	5	6
JAMMU DIVISION					
	JAMMU SOUTH RANGE (A)				
	Urban				
1	Jammu Muncpal Corporation	Ward No. 19 (South of Tawi)	2	23566100	110300
2	Do	Ward No. 20	4	12532100	22400
3	Do	Ward No. 21	3	11320400	36800
4	Do	Ward No. 23	3	14908300	76000
5	Do	Satwari Cant. Board Area	1	18538600	104000
6	Do	Ward No. 44	2	11023100	49100
7	Do	Ward No. 46	1	20157800	94000
8	Do	Ward No. 48	1	14002300	68120
9	Do	Ward No. 49	6	24102800	111900
10	Do	Ward No. 51	1	30781900	135800
11	Do	Ward No. 52	1	33717200	94800
12	Do	Ward No. 53	1	23042900	83200
13	Do	Ward No.54	4	23081700	60000
14	Do	Ward No. 55	1	25791500	77600
15	Do	Ward No. 56	1	44224000	301700
16	Do	Ward No. 58	1	24343600	69000
17	Do	Ward No. 68	1	25619700	124500
18	Do	Ward No.69	1	31767300	134100
19	Do	Ward No. 73	1	18936500	105200
20	Bishnah TAC	Ward No. 1	1	16526400	123500
21	Do	Ward No. 4	1	15614600	74900
22	Do	Ward No. 5	1	8854700	61600



S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special shop P/A (in bottles) of 750 ML
23	R S Pura TAC	Ward No. 9	1	16718000	90400
24	Do	Ward No. 10	2	31661500	169700
25	Arnia TAC	Ward No. 1 (Town Area Committee)	1	21974400	109800
JAMMU SOUTH RANGE (B)					
26	R S Pura	Village Kirpind, R.S.Pura	1	8694600	73300
27	Do	Village Badyalbrahma R.S.Pura	1	11593200	83700
28	Do	Village kullian R.S.Pura	1	12641000	77300
29	Do	Simbal -Simbal Morth	1	18396200	129200
30	Do	Village Saleth (Main Bazar) R.S.Pura	1	16871400	106500
31	Do	Village Baspur Bangla R.S.Pura	1	11473800	63500
32	Do	Main Bazar Miran Sahib R.S.Pura	1	19802900	95500
33	Do	Village KotliMian Fateh R.S.Pura	1	14513600	96000
34	Do	Village Allah R.S.Pura	1	7083800	44900
35	Jammu Rural	Manwal (Main Bazar)	1	29236700	202100
36	Do	Village BiaspurPariah Suchetgarh	1	9110200	52100
37	Do	Village Chakrol Suchetgarh	1	12600700	68500
38	Do	Village Dastehr (Main bazar) Suchetgarh	1	15762100	101400
39	Do	Phalian Mandal	1	18949800	127100
40	Do	Near CRPF Camp Chatha	1	22306100	139400
41	Do	Cantonment Board, Belit arana	1	16604800	93700
JAMMU NORTH RANGE					

42	Jammu Municipal Corporation (URBAN)	Ward no.1	2	16174000	93200
43	Do	Ward no 3	1	6138400	22200
44	Do	Ward no 4	2	6981000	21900
45	Do	Ward no 5	3	6952900	32900
46	Do	Ward no 7	2	6568700	25885
47	Do	Ward no 8	2	7736400	34600
48	Do	Ward no 9	2	15970400	60100
49	Do	Ward no 10	4	6661400	21300
50		Ward No.11	1	6973000	25800
51	Do	Ward no 12	1	11337900	38100
52	Do	Ward no 13	1	11526900	60900
53	Do	Ward no 15	5	9730700	25800
54	Do	Ward no 17	4	10457300	43500
55	Do	Ward no 18	2	9319200	40800
56	Do	Ward no 19	9	16361700	68900
57	Do	Ward no 24	2	9869600	38400
58	Do	Ward no 26	1	6549800	27500
59	Do	Ward no 27	1	25656500	90600
60	Do	Ward no 29	1	18344900	94700
61	Do	Ward no 30	1	20638800	132200
62	Do	Ward no 32	2	22473400	129900
63	Do	Ward no 36	2	15107100	63800
64	Do	Ward no 37	1	22989200	109700
65	Do	Ward no 39	2	19328000	108200
66	Do	Ward no 41	2	21637500	88800
67	Do	Ward no 61	1	46174700	309600
68	Do	Ward no 63	2	32656200	141800
69		Ward No.64	1	15741600	62000
70	Do	Ward no 66	2	31562300	125000
71	Jourian TAC	Ward no 6	1	48114700	283400
72	Akhnoor TAC	Ward no 9	1	32690200	124500
73	Do	Ward no 10	3	31504700	142800



74	Jammu Rural Area(NORTH)	Village Gura Jagir Kelewala, Tehsil Akhnoor	1	22989500	154800
75	Do	Village Pallanwala, Tehsil Khour	1	29389100	198100
76	Do	Village Pargwal, Tehsil Khour	1	17057200	118300
77	Do	Village Garota, Tehsil Bhalwal	1	17848700	101300
78	Do	Village Domana Tehsil Jammu North	1	77763000	564200
79	Do	Village Nagrota, Tehsil Nagrota	2	29778600	133700
80	Do	Village Khapota Tehsil Dansal	1	12517400	69500
Excise Range Kathua					
S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special Desl whisky per shop P/A (In bottles) of 750 ML
81	Kathua Municipal Council	Ward no 5	2	23263300	247900
82		Ward no 1	1	35794800	339900
83		Ward no 21	1	36396500	403100
84	Hiranagar TAC	Ward no 1	1	33697100	288500
85	Basholi TAC	Ward no 7	1	17396200	166800
86	Billawar TAC	Ward no 11	1	24557700	254400
87	Lakhanpur TAC	Ward no 7	1	20607900	177400
88	Kathua District Rural Area	Panchayat Mahanpur A, Block Mahanpur, Tehsil Mahanpur	1	12325800	127100
89		Panchayat Mirpur Ram, Block Nagri, Tehsil Nagri	1	20146700	223800
90		Barnoti, Panchayat Terhara, Block Barnoti, Tehsil Kathua	1	29787900	317400
91		Panchayat Thein, Block Keerian, Tehsil Kathua	1	4535600	42300



92		Main Market Bani, Panchayat Bani, Block & Tehsil Bani	1	21612100	274500
93		Panchayat Plassi, Block & Tehsil Basholi	1	5908600	72600
94		Dayalachak, Panchayat Pathwal, Block Hiranagar, Tehsil Hiranagar	2	13559200	121800
95		Panchayat Bann, Block & Tehsil Marheen	1	11440500	137500
96		Panchayat Rajpura, Block & Tehsil Rajpura	1	21573600	184600
97		Challan, Panchayat Galak, Block Gujroo Nagrota, Tehsil Ramkot	1	15177500	144100
98		Panchayat Mandli, Block Mandli, Tehsil Billawar	1	10610600	112100
99		Phinter, Panchayat Dher, Block & Tehsil Billawar	1	19415600	178800
100		Gujroo Nagrota, Panchayat Salore, Block Gujroo Nagrota, Tehsil Ramkot	1	14395800	136000
101		Panchayat Gurha Kalyal West, Block Mandli, Tehsil Ramkot	1	12786600	148000
102		Hat Mashka, Panchayat Draman, Block Bhoord, Tehsil Basohli	1	5272200	62500

EXCISE RANGE UDHAMPUR-REASI

S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special Desl whisky per shop P/A (In bottles) of 750 ML
103	Udhampur Municipal Council	Ward No 3	1	15048500	42400
104		Ward no 4	3	31331900	212300
105		Ward no 8	1	18507700	118000
106		Ward no 10	3	20632900	126700



107		Ward no 18	1	31243400	128500
108		Ward no 21	1	27954700	137000
109	Chenani TAC	Ward no 1	1	34433800	291900
110	Ramnagar TAC	Ward no 5	1	63643100	452500
111	Reasi TAC	Ward no 4	4	27119500	119900
112	Udhampur District Rural Area	Panchayat Upper Rehmbal Chopra Shop Block Udhampur Tehsil Udhampur	1	40295700	205300
113		Kainthgali-Panchayat Lower Meer Block Panchari Tehsil Panchari	1	8543800	80100
114		Manthal/Panchayat Mand West Block Tikri Tehsil Udhampur	1	32502800	143500
115		Panchayat Ballian Block Udhampur Tehsil Udhampur	1	16802500	88400
116		Panchayat Ghordilagir Block Ghordi Tehsil Ramnagar	1	9143400	70600
117		Panchayat Majalta Block Majalta Tehsil Majalta	1	7911900	43300
118		Panchayat Sunari Block Udhampur Tehsil Udhampur	1	17809000	121000
119		Panchayat Sountha Block Udhampur Tehsil Udhampur	1	24047800	117300
120		Panchayat Jaganoor Block Jaganoor Tehsil Udhampur	1	8046300	64300
121		Patnitop/Panchayat Karlah Block Chenani Tehsil Chenani	1	9789800	26800
122	Reasi District Rural Area	Panchayat Kanthan-Arnas Block Arnas Tehsil Arnas	1	12331600	54500
123		Panchayat Pouni Block Pouni Tehsil Pouni	1	17006800	99000



124		Panchayat Bharakh Block Pouni Tehsil Pouni	1	14579200	63300
EXCISE RANGE RAJOURI-POONCH					
S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special Desi whisky per shop P/A (in bottles) of 750 ML
125	Rajouri Municipal Council	Ward no 9	1	26792100	93100
126		Ward no 5	1	26959400	86100
127	Sunderbani TAC	Ward no 4	1	19707700	77300
128	Nowshera TAC	Ward no 2	1	35049800	105100
129	Poonch Municipal Council	Ward no 10	1	9793800	27600
130		Ward no 11	2	29032600	88300
131	Rajouri District Rural Area	Panchayat Taryath Block Taryath Tehsil Taryath	1	12056300	33000
132		Panchayat Bhambla, Block Pouni Tehsil Pouni	1	15047600	79700
133		Bajabain/Panchayat Lower Kangri Block Sunderbani Tehsil Beri Pattan	1	13086000	56800
134		Panchayat Upper Dhangri Block Dhangri Tehsil Rajouri	1	17123500	85700
135		Panchayat Bathuni Block Rajouri Tehsil Rajouri	1	19939200	79800
136		Panchayat Upper Siot Block Siot Tehsil Siot	1	16459700	79100
137	Kalakote TAC	Ward No. 02	1	12824800	57200
EXCISE RANGE DODA-KISHTWAR-RAMBAN					
S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special Desi whisky per shop P/A (in bottles) of 750 ML
138	Ramban	Panchyat Karole, Tehsil Ramban	1	11341800	72700



139	Ramban Municipal Council	Ward no 1	1	40203600	229200
140		Ward no 2	1	34987500	129100
141	Batote TAC	Ward no 6	1	18698200	124700
142	Kishtwar	Lach Khazana, Kishtwar	1	63381200	301800
143	Doda Municipal Council	Ward no 1	1	24921200	198200
144	Doda District Rural Area	Janjalwar Panchyat, Thathri	1	14671700	99300
145		Kandhote Panchyat Prem Nagar	1	17360400	133300
146		Udrana-A Panchyat Bhaderwah	1	35682608	280300
147		Misrata Panchyat, Bhalra Ghati Morh	1	13954493	116300
148		Assar Panchyat, Kandari Nallaha	1	12620900	106800
149		Dhalwas Panchyat, Nashri Ramban	1	11915800	57400
EXCISE RANGE SAMBA					
S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special Desl whisky per shop P/A (in bottles) of 750 ML
150	Samba Municipal Council	Ward no 12	2	46690500	234800
151		Ward no 11	1	36221000	227600
152	Vijaypur TAC	Ward no 5	1	48078000	274100
153		Ward no 11	1	19155000	1269100
154	Ramgarh TAC	Ward no 3	1	43976000	173000
155	Bari-Brahmana TAC	Ward no 3	3	39247400	274800
156		Ward no 12	1	40901000	218300
157	Samba District Rural Area	Panchayat Chack Nazer, Nandpur Tehsil Ramgarh	1	18572000	36700
KASHMIR DIVISION					
SRINAGAR-GANDERBAL-BUDGAM RANGE					



S.No	Area	Ward	Number of vends	Minimum Guaranteed Revenue per shop P.A. in Rs.	MGQ of JK Special whisky per shop P/A (In bottles) of 750 ML
158	Srinagar Municipal Corporation		3	35575000	9400
159	Cantonment Board Srinagar		1	134884200	500

