

**EXCISE POLICY**

**FOR THE YEAR**

**2010-11**

**IN**

**UNION TERRITORY, CHANDIGARH**

**The Excise Policy for the financial year 2010-11 is detailed as under: -**

**COUNTRY LIQUOR**

1. **No. of Shops:** - The maximum number of permissible retailsale Country Liquor (L-14A) licenses is kept unchanged at 65. No new retailsale Country Liquor (L-14A) vend will be allowed to be opened in a temporary structure with a view to curb disorderly development of commercial activity in the periphery of the city and also to prevent mushrooming of vends on roads, crossings and open spaces.
2. **Annual Quota:** - The annual basic quota of country liquor is kept unchanged at 27 Lac Proof Litres, which will be divided equally amongst the proposed maximum permissible number of 65 for retailsale country liquor licenses. The licensee will have the option to lift additional quota @60% of basic quota on payment of additional license fee @Rs.2/- per PL. However, in case any licensee lifts any quantity over and above the basic and additional quota he will be required to pay additional license fee at the rate of Rs. 10/- per PL in addition to the Excise Duty leviable. The retailsale country liquor licensee will have to lift the basic quota fixed for his vend and in case of non-lifting of the basic quota, he will be required to deposit the excise duty on unlifted quota. No ratio of quarts, pints and nips is however fixed.
3. **Strength of Country Liquor:** -The strength of country liquor is kept unchanged at 50 degree of Country Liquor and 60 degree of IMFL (Rum, Gin, Whisky) and the licensees will be allowed to lift the quota in ratio of their choice of both the degrees. The packing of Country Liquor shall be in glass/pet bottles.
4. **Fixation of Retail Sale Price:** - The minimum retail sale price of Country Liquor 50 degree & IMFL 60 degree allowed to be sold at country liquor shops is fixed as under: -

	<b>Country Liquor (50 degree)</b>	<b>IMFL (60 degree)</b>
Quart (750 ML)	58/-	63/-
Pint (375 ML)	30/-	32/-
Nip (180ML)	15/-	18/-

However, Administration reserves the right to intervene, regulate and control the retail sale prices in certain situations of economic distortion, overpricing etc.

- 5. Ex. Distillery Issue Price: -** The Ex- distillery issue price of country liquor 50 degree and IMFL (Rum-Gin-Whisky) of 60 degree will be fixed by inviting tenders for these supplies from various distilleries/bottling plants, as done presently also. Only those distilleries/bottling plants whose rates are approved by the Chandigarh Administration will be allowed to sell their products in U.T., Chandigarh. Only distillers and bottlers having their plants located within a distance of 200 kms from the boundary of U.T., Chandigarh shall be eligible for the supply of country liquor.
- 6. Excise Duty on Country Liquor: -** The Excise Duty on Country Liquor is fixed at Rs.6/- per PL. An additional license fee of Rs.2/- per PL & Rs.10/- per PL will be charged on lifting of additional quota & Incentive Quota respectively in addition to above-mentioned Excise Duty from the retailsale country liquor licensees.
- 7. Grant of L-13 (Wholesale) license of Country Liquor: -**The L-13 licenses will be granted only to the approved suppliers of Country Liquor having their manufacturing units of liquor to market their products in Chandigarh at an annual license fee of Rs. Two Lacs.
- 8. Import and Export fee: -** The Import and Export Fee on Country Liquor is kept unchanged at Rs.2.25/- per PL and Re.0.20/- per PL respectively.

**FOREIGN LIQUOR AND BEER**

1. **No. of Shops:** - The number of permissible retailsale Foreign Liquor (L-2) licenses is kept unchanged at 152. No new retailsale Foreign Liquor (L-2) vend will be allowed in a temporary structure with a view to curb disorderly development of commercial activity in the periphery of the city and also to prevent mushrooming of vends on roads, crossings and open spaces.
2. **Excise Duty on IMFL:** - The Excise Duty on IMFL (75 Degree) is enhanced from Rs.15/- per PL to Rs.20/- per PL.
3. **Excise Duty on Beer:** - The Excise Duty on Beer is fixed as under: -

	<b>Bottled Beer</b>	<b>Draught Beer</b>
Beer having alcoholic contents upto 5.25% v/v	Rs. 6/- per bottle of 650ML	Rs. 10/- per BL
Beer having alcoholic contents exceeding 5.25% and upto 8.25% v/v	Rs. 10/- per bottle of 650ML	Rs. 15/- per BL

4. **Excise Duty on Wines, Champagne, Cider, RTD and Liqueurs:** - Excise Duty on Wine, Champagne, Cider, RTD and Liqueurs is enhanced from Rs.4/- per BL to Rs. 10/- per BL.
5. **Excise Duty on Rum/IMFL, Beer and Wine etc. supplied to Troops:** - The excise duty on Rum/IMFL, Beer and Wine etc. supplied to troops is fixed as under: -
  1. Rum/IMFL : - Rs. 20/- per PL
  2. Beer having alcoholic contents upto 5.25% v/v : - Rs. 6/- per bottle of 650 ML
  3. Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v : - Rs. 10/- per bottle of 650ML
  4. Wine, Cider, Champagne and RTD, etc. : - Rs. 10/- per BL
6. **Assessed Fee on Liquor Supplied to Troops/Military Canteens:** - Assessed fee on liquor supplied to Troops/Military Canteens is kept unchanged & fixed as under:
  1. IMFL & IFL : - Rs. 30/- per BL.
  2. Rum : - Rs. 10.50/- per BL
  3. Beer : - Re. 1/- per BL
  4. Wine, Cider, Liqueurs & RTD, etc. : Re. 1/- per BL

**7. Additional License fee on Imported Foreign Liquor, Beer, Wine, Cider & Liqueurs, etc. (Bottled In Origin Brands):** - Additional license fee will be charged at the following rates on Imported Foreign Liquor, Beer, Wine, Cider & Liqueurs, etc.

1. Imported Foreign Liquor : - Rs. 20/- per PL.
2. Imported Beer having alcoholic contents upto 5.25% v/v: :- Rs. 6/- per Bottle of 650 ML
3. Imported Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v : - Rs. 10/- per Bottle of 650 ML
4. Imported Wine, Cider & Liqueurs etc. : - Rs. 10/- per BL

**8. Wholesale license of IMFL, Beer and Wine etc:** - The wholesale license of IMFL, Beer and Wine manufactured/bottled in India will be granted to only those companies having their manufacturing distilleries/bottling plants, breweries and wineries. The wholesale license of Imported Wine (L-1DF) and Imported Foreign Liquor and Beer (L-1F) will be granted to only those firms/persons who are holding a custom approved Bonded Ware House license (or having space allocated in the Custom approved Bonded Ware House or any other BWH license) any where in India. The license fee of wholesale licenses is fixed as under: -

1	Wholesale License of IMFL (L-1B)	Rs. 3.75 lacs + Rs. 1.25 lacs per brand for those brands having sale volume of 2,000 cases or above and Rs. 25,000/- for those brands having sale volume below 2,000 cases in UT, Chandigarh during the financial year 2009-10.
2	Wholesale License of Beer (L-1C)	Rs. 65,000/- per brand
3	Wholesale License of RTD (L-1C-I)	Rs. 45,000/- per brand (All flavors to be treated as single brand)
4	Wholesale License of Indian Wines (L-1D)	Rs. 2500/- per brand
5	Wholesale License of Imported Wines (L-1DF)	Rs. 2500/- per brand
6	Wholesale License of Imported Foreign Liquor & Beer (L-1F)	Rs. 1.25 lacs

**09. Permit Fee:** - The Permit fee on permits issued to L-1B /L-1C/L-1F/L-9

licensees is kept unchanged & fixed as under: -.

1. IMFL & IFL 75 degree @ Re. 1/- per PL
2. Beer @ Rs. 5/- per case of 7.8 BL

No permit fee will be charged on any other permit.

**10. Import Fee:** - The Import fee on IMFL/IFL is kept unchanged and fixed as under: -

1. IMFL & IFL @ Re. 2.25/- per PL
2. Beer @ Rs. 2/- per case of 7.8 BL
3. Draught Beer @ 25 paise per BL
4. Wines, Cider, Liqueur & RTD @ Rs. 3/- per case of 9 BL.

**11. Approval of Labels:** - The registration fee of all brands is fixed as under, keeping in view the sale figures of the brands sold during the financial year 2009-10: -

IMFL & Beer brands having sale volume above 20 thousand cases in U.T., Chandigarh : - Rs.1.20 lac.

IMFL & Beer brands having sale volume exceeding 10 thousand cases & upto 20 thousand cases in U.T., Chandigarh: - Rs. 60,000/-

IMFL & Beer brands having sale volume exceeding 1 thousand cases & upto 10 thousand cases in U.T., Chandigarh: - Rs. 12,000/-

IMFL & Beer brands having sale volume less than 1 thousand cases in U.T., Chandigarh : - Rs. 6,000/-

Imported Foreign Liquor/Imported Beer: - Rs. 3000/- per brand

Wine, Cider, Champagne, Liqueur & RTD: - Rs. 1500/- per brand.

The Collector (Excise) will be the competent authority to approve the labels. The L-1F/L-1DF licensees will have to pay the brand registration fee in respect of each brand he desires to market in UT Chandigarh.

The wholesale licensees will be required to maintain a reasonable price line. Any abnormal increase in prices would invite the intervention of the Excise Commissioner.

**12. Bar-Coding:** - In order to encourage responsible drinking habits and to create

an environment where consumption of alcohol is subject to regulation, a bar-code will be encouraged on all brands of IMFL, Wine, Beer, RTD and Country Liquor. Since some of the wholesalers have already introduced a Bar-code on their products, it is, therefore, proposed to encourage the system of Bar-Coding.

- 13. Minimum Retail Sale price of IMFL & Beer:** - The minimum retail sale price of IMFL 75 degree & Beer is re-categorized & fixed as under for the financial year 2010-11: -

**IMFL**

	<b>Quart (in Rs.)</b>	<b>Pint (in Rs.)</b>	<b>Nip (in Rs.)</b>
Cheap Brand	95	48	27
Economy Brand	105	53	32
Medium Brand	120	65	35
Premium Brand	140	75	40
Ultra Premium Brand	155	83	45
Semi-Deluxe Brand	190	100	53
Deluxe Brand	300	155	80

**BEER**

Beer having alcoholic contents upto 5.25% v/v	Rs. 40/- per bottle of 650 ML
Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v	Rs. 50/- per bottle of 650 ML

The new categorization of the brands of IMFL is fixed as under: -

1. All IMFL 75 degree liquor brands which cost less than or equal to Rs. 550/- per case of quarts and are bottled in the bottling plants of U.T. Chandigarh (self owned brands only), inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Cheap Brand.
2. All IMFL 75 degree liquor brands which cost less than or equal to Rs. 550/- per case of quarts and are not bottled in bottling plants of U.T. Chandigarh, inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Economy Brand.
3. All IMFL 75 degree liquor brands which cost more than Rs.550/- and less than or equal to Rs.800/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Medium Brands.

4. All IMFL 75 degree liquor brands which cost more than Rs.800/- and less than or equal to Rs.1000/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Premium Brands.
5. All IMFL 75 degree liquor brands which cost more than Rs. 1000/- and less than or equal to Rs.1200/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Ultra-Premium Brands.
6. All IMFL 75 degree liquor brands which cost more than Rs. 1200/- and less than or equal to Rs.2000/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Semi-Deluxe Brands.
7. All IMFL 75 degree liquor brands which cost more than Rs. 2000/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Deluxe Brands.

However, Administration reserves the right to intervene, regulate and control the retail sale price in certain situations of economic distortion, overpricing etc

- 14. Liquor Bar/ Pub/ in a Hotel/ Restaurant/Club (L-3/L-4/L-5, L-10A & L-10AA licences):** - The license fee of L-3, L-4 & L-5 licenses and other bar licenses is fixed as under: -

**L-3, L-4 & L-5 license** : - Rs.2.50 lacs per annum

**L-10 A (Retail vend for Beer & Wine for consumption on the premises)**

1. Independent : - Rs. 15,000/- per annum
2. For a Hotel/Restaurant having L-3, L-4&L-5 license and club : - Rs. 15,000/- per annum  
having L-12 C license

**L-10AA (Retail vend of Wine for consumption on the premises):** -Rs. 5000/- per annum

The bar license of L-3, L-4 & L-5 and L-12-C will be allowed to sell IMFL having landing cost of Rs. 1,000/- and above per case and Rum, Gin, Vodka of Rs. 500/- and above per case.

The L-3, L-4 & L-5 licensees of 5 star hotels and above category will be allowed to procure their requirements of Imported liquor (BIO Brands) also from authorized sources out side U.T. Chandigarh on payment of additional license fee/permit fee/import fee/brand fee as payable by the L-1DF/L-1F licensees.

The bar licensees to be allowed to have (i) an additional bar in the establishment on payment of 50% of the license fee of the bar and (ii) an additional place to serve liquor from the bar on payment of 10% of the license fee of the bar.

- 15. Bar License to Clubs:** -The license fee on bar license to clubs (L-12C) is fixed as under: -

Clubs having upto 1500 members	Rs.1 lac per annum
Clubs having members from 1501 to 2500	Rs.2 lacs per annum
Clubs having member from 2501 to 3500	Rs.4 lacs per annum
Clubs having members above 3500	Rs.8 lacs per annum

Members will include all temporary & honorary members also.

- 16. Bar Timings:** - The bar timings are kept unchanged & the bars will be allowed to remain open from 11:00 AM to 01:00 AM (past mid-night) throughout the year, except on dry-days.
- 17. Assessed fee on liquor sold in Bars:** - The assessed fee on liquor sold through bars (L-3/L-4/L-5/L-10A/L-10AA and L-12C) is kept unchanged & fixed as under: -

IMFL/IFL	Rs. 105/- per BL
Wines/Cider. Liqueur, RTD etc. (domestic & imported)	Rs. 10/- per BL
Beer (domestic & Imported)	Rs. 10 per BL

- 18. Assessed fee on liquor sold at retailsale Foreign Liquor (L-2) and Country liquor (L-14A) vends:** Assessed fee on IMFL/IFL sold at L-2 vends is kept unchanged @ Rs.5/- per BL. The assessed fee on Beer allowed to be

sold at L-2 & L-14A vends is also kept unchanged @Re. 1/- per bottle of 650 ml.

- 19. Wine and Liquor Stores (L-10B):** - The license fee of L-10B license is enhanced from Rs.1 lac per annum to Rs.2 lacs per annum. The L-10B licensees will be allowed to sell only Imported Foreign liquor, Imported Beer, Imported Wines & Domestic Wines as per existing arrangement. Moreover, if any of the L-10B licensee desires to seek a L-2 license in place of L-10B license he will be granted the same if otherwise eligible. The new L-10B license will be granted to a departmental store having minimum annual turnover of Rs.25 lacs of non-alcoholic items & in case of renewal of existing licences, it would be ensured that the share of sale of liquor products is not more than 50% of the total turnover in the preceeding year. Tasting Sessions will also be allowed in a departmental store, provided that the licensee erects a separate screened enclosure in the store for this purpose.

The assessed fee on liquor sold at these stores is kept unchanged & will be levied as under: -

Sr. No.	Particulars	Rate
01.	Imported Foreign Liquor (Scotch)	Rs.105/- per B.L.
02.	Imported Beer.	Rs.10/- per B.L.
03.	Imported Wines, Cider, Liqueur.	Rs.10/- per B.L.
04.	Domestic Wine	Rs.10/- per B.L.

- 20. Cash Memo:** -The retail sale Foreign Liquor (L-2) licensees will be required to issue cash memo for the sale transaction at their vends.

### GENERAL

- 1. Mode of Grant:** - All the existing licensees including those functioning from pre-fabricated temporary structures will have the option to get their licenses if they so desire, renewed for the year 2010-11, for which they will have to apply in the prescribed application form by the fixed date.

For the grant of new licences, the applications will be invited for available vacancies of retailsale Country Liquor (L-14A) & Foreign Liquor (L-2) licences by issuing a public notice and if the applications are more than the available vacancies, the allotment of new licences will be made by draw of lots. Any eligible applicant may apply for grant of new license within the Sectors, Industrial Areas, Rehabilitation Colonies and already existing Pucca

structures in the areas where such structures are allowed by the Administration in the villages at any time of the year for allocation, provided he qualifies all the requisite requirements and he furnishes proof as an owner, tenant or lessee of the commercial premises, where he intends to have retail vend. The grant of all new licenses from the financial year 2009-10 onwards and their subsequent renewal will be granted subject to the condition that the applicant/ licensee will have to submit a No Objection Certificate from the owner of the premises (in case of leased premises), and the grant/renewal shall be subject to the validity of the rent/lease deed etc. In case an existing licensee intends to shift the licensed premises of his L-2/L-14A license, he will be allowed to do so at the time of renewal of the license provided he furnishes ownership proof or valid lease deed of new premises and the renewal shall be subject to the validity of the rent/lease deed. However, this condition requiring No Objection Certificate from owner of the premises is not made applicable on renewal of existing licenses issued/granted prior to the financial year 2009-10 and grant of new bar licenses (L-3, L-4, L-5, L-10A & L-10AA) in a restaurant/hotel. The license fee as applicable for the whole of the year will however be realized.

In case an applicant is a company, only those companies which are registered prior to 31-03-2007 with the Registrar of Companies under the Companies Act, 1956 shall be eligible to apply for an L-2/L-14A license. An applicant whether a company or an individual shall be allowed to have a maximum of four retailsale licenses in total, this would include a maximum of three retailsale Country liquor (L-14A) or Foreign Liquor (L-2) licenses out of total four. In case of an applicant company, it shall be mandatory to furnish the names of the Directors on the Board of Directors of the applicant company. If it is found that there is commonality among the Board of Directors of two or more companies, it shall be presumed to be one company for the purpose of grant of a liquor license. The companies applying for vends shall also submit a copy of the Registration Certificate issued by the Registrar of Companies with the application

Applications on the prescribed proforma for the renewal of licenses will be invited by 26/03/2010 and these licenses will be renewed by the Collector by 31<sup>st</sup> March, 2010. In case any extension is required in the above dates, the same would be subject to the approval by Secretary, Excise & Taxation. An

individual applicant for a license shall submit alongwith application, an affidavit that he is not barred to hold a license under order 7 of the Punjab Intoxicants License and Sale Orders 1956, a copy of PAN no. issued before 31-03-2009, Solvency Certificate/Bank Guarantee of the amount of license fee of the vend applied for and a demand draft/pay order/Treasury receipt (both for grant and renewal) of Rs. 10,000/- (non-refundable). In addition to the above, the applicant will have to furnish a bank draft/treasury receipt of Rs. 2.50 lac as security, which will be retained by the Excise Department till the validity of the license of the allottee, on which no interest will be payable. The application for renewal shall be submitted in the prescribed application proforma duly signed by the licensee in case of licenses held by individuals or by the duly authorized person on behalf of the companies.

If an application is incomplete or the person is not eligible to hold the license or the premises is not suitable as per Excise Law, the same will be rejected. No new license will be granted in a temporary structure.

2. **Categorization of Retail Vends (L-2/L-14A):** - The annual license fee of different categories of retailsale Country Liquor (L-14A) & Foreign Liquor (L-2) licences is fixed as under: -

**Category-I:** L-2 licenses functioning in Existing prefabricated structures: -Rs.35 lacs

**Category-II:** L-14A licenses functioning in Existing prefabricated structures: -Rs.33 lacs

**Category-III:** L-2/L-14A licenses functioning in SCF/SCOs/Booths and shops (other than existing prefabricated structures and MODERN Liquor shops): - Rs.27.5 lacs each

**Category-IV:** MODERN Liquor Shops (L-2 only): - Rs. 22 Lacs

**The following criteria is fixed for defining MODERN liquor shops:-**

- a. The licensed premises should be located in any SCO/SCF/Bay Shop in an approved commercial market or in a shop in a mall having minimum carpet area of 500 sq. ft. This whole area should be exclusively used for a liquor shop and shall not be clubbed with departmental store areas, if such license is granted in a departmental store.
- b. The premises should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite, etc.

- c. Computerized system of issuing cash memos
- d. Systematic layout of liquor in shelves which can be accessed by the consumers.
- e. These MODERN liquor shops would also be allowed to have liquor tasting sessions wherein the shop owner would be allowed to promote liquor by offering tasting of the same and there would be no need to take a separate licence for Tavern.
- f. Sale of IMFL/IFL/Beer/Wine and other bar accessories will be allowed.
- g. In case the existing licensee fulfills the above laid down criteria for a MODERN liquor shop, he may be allowed to seek renewal of his licence under this category.

**3. Mode of Recovery of License Fee for L-2/L-14A licenses:** - The financial resources of a company are comparatively sound and varied. As per company law in the case of any default in payment, the recovery can be made from the shareholders only and that too to the extent of the share. The shareholders may be residing at different and far off places making recovery difficult, whereas in case of individual, property is indicated in the Solvency Certificate and the recovery of any arrears can be made easily. Therefore, in case of renewal and grant of new retail licenses of Foreign Liquor and Country Liquor to a company registered under the Companies Act, the entire license fee will be payable by 10<sup>th</sup> April, 2010 in two installments i.e. 25% of the annual license fee within 72 hours of the grant/renewal of license and remaining 75% by 10<sup>th</sup> April, 2010. However, individual allottees of the vends will be required to pay 25% of the license fee within 72 hours of the grant/renewal of license, 25% by 10<sup>th</sup> April, 2010 and remaining 50% by 31<sup>st</sup> July, 2010.

**4. Security:** -Security of Rs. 2.50 lac will be payable for L-2/L-14A license, which will be retained by the department till the currency of the license and no interest will be payable on this security amount.

**5. Possession limit:** -Quantity of purchase and possession of liquor by an individual from L-2/L-14-A for Country liquor, IMFL, Beer and Wine is kept unchanged & fixed as under:

- |    |                |     |                      |
|----|----------------|-----|----------------------|
| 1. | Country Liquor | : - | 2 Bottles of 750 ML  |
| 2. | IMFL/IFL       | : - | 18 Bottles of 750 ML |

3. Beer : - 36 Bottles of 650 ML
4. Wine : - 18 Bottles of 750 ML

**6. Private Possession permit (L-50):** -The possession of liquor by L-50 permit alongwith fee is kept unchanged & fixed as under: -

1. IMFL/IFL : - 36 Quarts of 750 ML Rs. 200/- for a year or part there of
2. Beer : - 72 Bottles of 650 ML &
3. Wine : - 36 Bottles of 750 ML Rs. 2000/- for life time.

**7. Dry Days:** - The dry days of 15th August and 26<sup>th</sup> January to be observed upto 05:00 PM and 2<sup>nd</sup> October for whole day. The dry-days as notified/directed by the Election Commission of India/State Election Commission will also be observed as Dry Days.

**8. Working Hours:** - 10 AM to 11 PM throughout the year.

**9. Excise Duty on Denatured Spirit:** - The permit fee on denatured spirit is abolished and instead excise duty is made leviable @Re.0.75/- per BL.

**10. Fee of Permit on Functions/Celebration (L-42):** - Permit fee @ Rs. 1,000/- per day per function will be charged on the permit allowing service of liquor on special occasions.

**11. Location of Liquor vends:** - No liquor vend shall be permitted to be opened near (not less than 50-meters from main gate of any) place of worship, educational institution and place of public entertainment. The liquor vend on the National Highway/ State Highway are required to be located strictly as per the provisions stipulated in the Punjab Scheduled Roads & Controlled Area (Restriction of Unregulated Development) Act, 1963. No liquor vend shall be allowed to be opened at a distance of less than 150 meters of National Highway (except within Municipal Corporation) limits. The distance shall be measured from the main entrance of the liquor vend. Administration reserves the right to refuse permission for a particular location for the reasons of public morality, public health and public order

**12. Checking by Health Department:** -No officer of any other department to take action or check the quality of liquor produced and sold in U.T., Chandigarh

except alongwith the Excise Officer not below the rank of Excise Inspector.

- 13. VAT on Country Liquor/IMFL/ Beer/Wine, etc.:** - VAT on Country Liquor, IMFL, Beer, Wine, etc. is kept unchanged @12.5%.
- 14. Tavern:** - Tavern to continue both with Country Liquor (L-14A) and IMFL (L-2) vends at an annual fee of Rs. 50,000/- and Rs. 1 lac respectively. The Tavern shall be located in separate premises from the vend by metes and bounds. Tavern attached to L-2 vend to have eight tables (minimum) with seating capacity of 40 persons, to have temperature control system within the premises, clean and modern toilets and cutlery and crockery of good standard. Tavern attached to country liquor vends located in the sectoral grid to have attached toilets, neat & clean premises and cutlery and crockery of good standard. In order to further improve the ambience and functioning of Tavern attached to L-2 vends the following conditions will be mandatory for grant of the license.
- i) To have provision for metered electric and water supply.
  - ii) To have proper system of garbage collection and disposal.
  - iii) To have a separate kitchen.
  - iv) To have tiled flooring in kitchen, seating hall and toilets.
  - v) To have family enclosures
  - vi) To provide meal (Dal + 4 Chapatis for Rs.25/-)
- The Collector may refuse to grant a license for Tavern in exercise of the powers conferred under section 35 of the Punjab Excise Act, 1914 as applicable to UT, Chandigarh.
- 15. Grouping and clubbing of vends:** -No grouping and clubbing of vends /licenses is to be allowed.
- 16. Strength of liquor to be sold:** - Standard strength of IMFL to be sold in U.T. Chandigarh shall be 75 degree. However Excise Commissioner is empowered to allow sale of IMFL/IFL of any strength other than the standard strength to facilitate opening up market to all reputed/popular brands of low alcohol content.
- 17. Checking of vends by Police Officer:** - Gazetted officers of the rank of DSP and above to check the excise vends after taking with him an excise officer

not below the rank of Excise Inspector.

- 18. Revalidation Fee of Permits:** - Revalidation fee @ of Re.0.50/- per B.L. will be charged for the revalidation of the Permits whose validity has expired.
- 19. Size of Excise Bottles:** - The size of bottles to be as given below
- |    |               |                                 |
|----|---------------|---------------------------------|
| 1  | 750 ML: -     | All type of liquor except beer. |
| 2  | 375 ML: -     | All type of liquor except beer. |
| 3  | 180 ML: -     | All type of liquor except beer. |
| 4  | 90 ML: -      | All type of liquor except beer. |
| 5  | 1000 ML: -    | IMFL/IFL.                       |
| 6  | 1.25 L: -     | IFL.                            |
| 7  | 2.25 L: -     | IFL.                            |
| 8  | 4.5 L: -      | IFL.                            |
| 9  | 650 ML: -     | Beer.                           |
| 10 | 325/330 ML: - | Beer.                           |
| 11 | 500 ML: -     | Beer.                           |
| 12 | 275 ML: -     | RTD & Wine.                     |
| 13 | 60 ML: -      | IMFL/IFL                        |

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

- 20. Bottling Plants:** - The renewal fee of B.W.H.-2 (Bottling Plant License) is fixed at Rs. 2 lacs per annum and the bottling plant licensees will be granted D-2 license to redistill the rectified spirit to improve the quality of their products on the payment of license fee of Rs.1 lac per annum. In case of new B.W.H.-2 licenses, a fee of Rs.5 lacs will be charged for issuing Letter Of Intent (LOI) for establishing a B.W.H.-2 license in U.T.. The license fee for new B.W.H.-2 license is fixed at Rs.15 lacs and the fee of LOI will be adjustable if the applicant fulfills the conditions of LOI within 6 months of the date of issue of the LOI within the same financial year. Further, the license fee of L-11 & L-15 licenses issued to the B.W.H.-2 licenses is fixed at Rs.50,000/- per annum & Rs.10,000/- per annum respectively.

**21. License fee of Wholesale and Retail sale license of denatured spirit**

**(L-17):** - The annual license fee of Wholesale & Retail sale License of Denatured Spirit is kept unchanged & fixed as under: -

- |    |             |   |                       |
|----|-------------|---|-----------------------|
| 1. | Wholesale   | : | Rs.10,000/- per annum |
| 2. | Retail sale | : | Rs.2000/- per annum   |

The various levies i.e. License Fee, Duty, Assessed Fee, Import & Export fee, etc. as per the new proposal are given in the following chart: -

**FEES**

S. No.	Name of License	Annual License fee
1.	BWH-2 (Bottling Plant for bottling of Country Liquor/ IMFL)	Rs. 2.00 Lacs (in case of renewal)
2.	L-1B (Wholesale license of IMFL, Whisky, Rum, Gin)	Rs. 3.75 Lacs + Rs. 1.25 Lacs per brand for those brands having sale volume of 2,000 cases or above and Rs. 25,000/- for those brands having sale volume below 2,000 cases during the financial year 2009-10
3.	L-1 C (Wholesale license of Beer)	Rs. 65,000 per brand
4.	L-1 C1 (Wholesale license of RTD)	Rs. 45,000/- per brand (All flavours to be treated as a single brand)
5.	L-1 D (Wholesale license of Wine)	Rs. 2500/- per brand
6.	L-1 D F (Wholesale license of imported wine)	Rs. 2500/- per brand
7.	L-1 F (Wholesale license of Imported Liquor)	Rs. 1.25 Lacs
8.	L-2 (Retail vend of foreign liquor for consumption off the premises).	Category-I: - Existing pre-fabricated structures: - Rs.35 lacs  Category-II: SCF/SCOs/Booths and Shops (other than existing pre-fabricated structures and MODERN liquor shops): - Rs.27.5 lacs  Category-III: MODERN liquor shops: - Rs.22 lacs
9.	L-3, L-4 & L-5 (Retail vend of foreign liquor in a hotel/restaurant/in a bar attached with restaurant).	Rs. 2 .50 Lacs
10.	L-9 (Retail vend of foreign liquor in a Military Canteen)	No License Fee
11.	L-10 A (Retail vend of draught beer in a restaurant)	Rs. 15,000/-

12.	L-10 A clubbed with L-3/ L-4/ L-5/ L-12 C (Retail vend of draught beer in a restaurant/hotel/club having hard liquor Bar).	Rs. 15,000/-
13.	L-10 AA (Retail vend of Wine for consumption on the premises)	Rs. 5000/-
14.	L-10B (Retail vend of Imported Foreign Liquor, Beer & Wine in a Departmental Store)	Rs. 2 Lacs
15.	L-11 (Bottling of Foreign Liquor)	Rs. 50,000/-
16.	L-12 C (License for the retail vend of foreign liquor at a club)	Rs. 1 Lac upto 1500 members Rs. 2 Lacs for 1501 to 2500 members Rs. 4 Lacs for 2501 to 3500 members Rs. 8 Lacs for more than 3500 members
17.	L-13 (Whole Sale vend of Country Spirit)	Rs. 2 lacs
18.	L-14 A (Retail vend of County Liquor for consumption off the premises)	Category-I: Existing pre-fabricated structures: - Rs.33 lacs Category-II: SCF/SCOs/Booths and Shops (other than existing pre-fabricated structures): Rs.27.5 lacs
19.	L-15 (Bottling of Country Spirit)	Rs. 10,000/-
20.	L-16 (Reduction of Country Spirit)	Nil
21.	L-17 (Vend of denatured spirit)	Wholesale Retail
		Rs. 10,000/- Rs. 2,000/-
22.	L-42 (Permit for liquor consumption and possession on Special Occasions)	Rs. 1000/- per day
23.	L-42 A (Special possession permit for denatured spirit)	No License fee
24.	L-50 (One Year Possession Permit)	Rs. 200/-
25.	L-50 (Life Time Possession Permit)	Rs. 2000/-
26.	L-52 (Tavern) a). CL vend (L-14 A) b). IMFL Vend (L-2)	Rs. 50,000/- Rs. 1 Lac
27.	Letter Of Intent (LOI) for establishing new B.W.H.-2 license	Rs. 5 lacs

28.	New B.W.H.-2 license	Rs.15 lacs (However, the fee of LOI will be adjustable, if the applicant fulfills the conditions of LOI within a period of 6 months of the date of issue of LOI within the same financial year.
29.	D-2 (license to redistill rectified spirit granted to B.W.H.-2 licensee)	Rs.1 lac

### DUTY

Sr. No.	Particulars	Rate
01.	IMFL 75 degree	Rs.20/- per P.L.
02.	Country Liquor 50 degree	Rs.6/- per P.L.
03.	IMFL 60 degree (Country Liquor Quota)	Rs.6/- per P.L.
04.	Beer having alcoholic contents upto 5.25 % v/v	Rs.6/- per bottle of 650 ml
05.	Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v	Rs.10/- per bottle of 650 ml
06.	Wine, Cider, Champagne & RTD	Rs.10/- per B.L.
07.	Draught Beer having alcoholic contents upto 5.25 % v/v	Rs.10/- per B.L.
08.	Draught Beer having alcoholic contents exceeding 5.25% & upto 8.25 % v/v	Rs.15/- per B.L.
09.	Denatured Spirit	Re.0.75/- per B.L.

### IMPORT FEE

Sr. No.	Particulars	Rate
01.	IMFL 75 degree	Rs.2.25/- per P.L.
02.	Country Liquor 50 degree	Re.2.25/- per P.L.
03.	IMFL 60 degree	Re.2.25/- per P.L.
04.	Beer having alcoholic contents upto 5.25 % v/v	Rs.2/- per case
05.	Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v	Rs.2/- per case
06.	Wine, Cider, Champagne & RTD	Rs.3/- per case
07.	Draught Beer having alcoholic contents upto 5.25 % v/v	Re.0.25/- per B.L.
08.	Draught Beer having alcoholic contents exceeding 5.25% & upto 8.25 % v/v	Re.0.25/- per B.L.
09.	Imported Foreign Liquor	Re.2.25/- per P.L.

### EXPORT FEE

Sr. No.	Particulars	Rate
01.	Country Liquor	Re.0.20/- per P.L.

**ASSESSED FEE****L-2/ L14-A (Retail vend of Foreign Liquor/ Country Liquor for consumption off the premises)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rate</b>
01.	IMFL	Rs.5/- per B.L.
02.	IFL	Rs.5/- per B.L.
03	Beer	Re. 1/- per bottle of 650 ML

**L-3/L-4/L-5/L-10-A/L-10 AA/L-12C (Bar in Hotel/Restaurant/Club)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rate</b>
01.	IMFL	Rs.105/- per B.L.
02.	IFL	Rs.105/- per B.L.
03.	Beer	Rs.10/- per B.L.
04.	Wine, Cider, Champagne & RTD	Rs.10/- per B.L.

**L-9 (Military Canteen)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rate</b>
01.	IMFL	Rs.30/- per B.L.
02.	Rum	Rs.10.50/- per B.L.
03.	Beer	Re.1/- per B.L.
04.	Wine, Cider, Champagne & RTD, etc.	Re.1/- per B.L.

**L-10 B (Departmental Store)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rate</b>
01.	Imported Foreign Liquor	Rs.105/- per B.L.
02.	Imported Beer	Rs.10/- per B.L.
03.	Imported Wine, Cider, Liqueur, etc.	Rs.10/- per B.L.
04.	Indian Wine	Rs.10/- per B.L.

**PERMIT FEE**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rate</b>
01.	IMFL/IFL (L-1B/L-1 F/L-9 Licenses)	Re.1/- per P.L.
02.	Beer (L-1C/ L-1 F/L-9) Licenses).	Rs.5/- per case.

**BRAND REGISTRATION FEE**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Rate</b>
01.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.1.20 lacs per brand if sale volume is above 20 thousand cases during the year 2009-10.
02.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.60,000/- per brand if sale volume exceeds 10 thousand cases & is upto 20 thousand cases during the year 2009-10.

03.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.12,000/- per brand if sale volume exceeds 1 thousand cases & is upto 10,000 cases during the year 2009-10.
04.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.6,000/- per brand if sale volume is less than 1 thousand cases during the year 2009-10.
05.	Wine, Cider, Liqueur, Champagne & RTD, etc.	Rs.1500/- per brand.
06.	Imported Foreign Liquor/Imported Beer	Rs. 3000/- per brand.

**ADDITIONAL LICENSE FEE**

Sr. No.	Particulars	Rate
01.	Imported Foreign Liquor	Rs.20/- per P.L.
02.	Imported Beer having alcoholic contents upto 5.25 % v/v	Rs.6/- per bottle of 650 ml.
03.	Imported Beer having alcoholic contents exceeding 5.25% & upto 8.25 % v/v	Rs.10/- per bottle of 650 ml.
04.	Imported Wine, Cider, Champagne, Liqueur, etc.	Rs.10/- per B.L.

**REVALIDATION FEE**

1.	All types of Liquor	Re.0.50/- per B.L.
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**VAT**

1.	All types of Liquor	12.5%
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