

CHANDIGARH ADMINISTRATION

DEPARTMENT OF EXCISE & TAXATION

CONDITIONS GOVERNING THE GRANT/RENEWAL AND OPERATION OF LIQUOR LICENSES FOR THE YEAR 2009-10.

A. GENERAL

1. All liquor licenses including wholesale or retailsale of Country Liquor and Indian Made Foreign Liquor shall be granted subject to the provisions of the Punjab Excise Act (as applicable to UT Chandigarh) and the Rules and Orders framed thereunder from time to time.
2. For the year 2009-10, all the existing retailsale Country Liquor (L-14A) and IMFL (L-2) licensees including those functioning from pre-fabricated temporary structures, would have the option to get their licenses renewed, for which they will have to apply in the prescribed proforma on or before 10.03.09.
3. New licenses of retail sale vends for both Country Liquor and IMFL will be granted on 'First come First served' basis till the maximum permissible number of **65** in respect of Country Liquor (L-14A) and **152** in respect of IMFL (L-2) licenses is reached.
4. Any eligible applicant may apply for grant of license within the commercial areas of Sectors, Industrial Areas and 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 a commercial premises, where he intends to have retail vend.
5. The grant of all new licenses for the F.Y. 2009-10 onwards and their subsequent renewal will be allowed subject to the condition that the applicant/licensee will have to submit an No Objection Certificate from the owner of the premises (in case of rented / leased premises) and such grant/renewal will 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 the renewal of the license, provided, he furnishes ownership proof or valid lease deed

of new premises and such renewal shall also be subject to the validity of rent/lease deed. However, this condition will not be applicable on renewal of existing licenses, which have been issued 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.

6. All the licensees shall be granted/renewed subject to the condition that the licence fee shall be realized for the whole year, irrespective of the fact in which part of the year, the licence is granted/renewed.
7. An applicant whether a company or an individual shall be allowed a maximum of four retailsale licenses in total, which would include a maximum of three vendes of IMFL (L-2) or Country Liquor (L-14 A) out of total four. In case an applicant is a company, only those companies registered prior to 31.03.2006 with the Registrar of Companies shall be eligible to apply for a L-2/L-14A license. It shall be mandatory for such company to furnish the names of its Directors. If it is found that there is commonality among the Board of Directors of two or more companies, both the companies shall be considered a single entity for the purposes of grant/renewal of liquor licence and a maximum of four licenses shall be granted/renewed to this single entity. The companies applying for vendes shall also submit a certified copy of Certificate of Incorporation issued by the Registrar of Companies with the application.
8. In case of grant of new license, an applicant 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 (as applicable to U.T. Chandigarh), a copy of PAN issued before 31-03-2008, solvency certificate/bank guarantee of the amount of license fee of the vend applied for and ownership proof or valid lease/rent deed of the proposed premises.
9. Applications on the prescribed proforma for the renewal of new licenses shall be submitted by 10th of March, 2009. An applicant shall submit a demand draft/pay order (both for grant/renewal) or deposit into S.B.I. Treasury branch an amount of Rs.10,000/- (non-refundable) in favour of AETC, U.T. Chandigarh. In addition to the above, the applicant for grant of new license will have to furnish bank draft of the amount of Rs. 1,00,000/- as Earnest Money which shall be retained by the Excise

Department till the validity of the license of the allottee. No interest shall be paid on this Earnest Money.

10. The applications for grant/renewal will be submitted in the prescribed proforma duly signed by the licensee in case of licenses held by individuals and by the duly authorized person on behalf of the companies. If the applications are incomplete or the person is not eligible to hold the license or the premises are not suitable as per Excise Law, the same shall be rejected.
11. No new licence will be granted in any temporary/ pre-fabricated structures within the Union Territory of Chandigarh.
12. To ensure that an applicant does not fall under the purview of order 7 of the Punjab Intoxicants License and Sales Order 1956, he shall be required to file an affidavit alongwith application on non-judicial stamp paper of the value of Rs. 5/- to the effect that he has not been convicted for any non-bailable offence under the Punjab Excise Act, 1914 or the East Punjab Opium Smoking Act, 1948 or the East Punjab Molasses (Control) Act, 1948 or the Indian Power Alcohol Act, 1948 or the Dangerous Drugs Act, 1930 or the Narcotics Drug and Psychotropic Substances Act, 1985 as in force in the UT, Chandigarh and is not a defaulter and has paid all the past dues of the excise revenue.
13. The provisions of the Punjab Shops and Commercial Establishment Act (as applicable to UT of Chandigarh) shall remain inoperative in the case of premises licensed for sale of liquor. However, such licensed premises shall remain closed on Independence Day (15th August), Republic Day (26th January) upto 05:00 PM and Mahatama Gandhi's Birthday (2nd October) whole day. The District Magistrate reserves the right to declare any number of dry days arising due to Elections or any law and order problem. The working hours of all such licensed vends shall be from 10:00 a.m. to 11:00 p.m. on all the working days throughout the year except on the dry days. For the purposes of the dry days, the doors of the premises where liquor is sold and stored shall be so fixed as to enable them to be closed with two locks, keys of which are not interchangeable and one of which shall remain in the custody of the Excise Officer Incharge of the vend. These locks shall be placed by the Excise Officer immediately after the closing hours, preceding a dry day and removed immediately after the

conclusion of dry day timings. However, a licensee will continue to be responsible for the safety of his vend premises and stock of liquor lying there on the dry days.

14. No part of the vend premises shall be allowed to be used for residential purposes.
15. Pictures and photographs of Mahatama Gandhi, Shri Jawahar Lal Nehru, Acharya Vinoba Bhave and other prominent leaders shall not be exhibited on any premises licensed in Union Territory, Chandigarh under the Punjab Excise Act (as applicable to UT of Chandigarh).
16. Sign boards to be put up on the liquor shops shall be according to the specifications prescribed by the Estate Officer and the Excise & Taxation Commissioner, UT, Chandigarh.
17. The Retailsale licensees of Country Liquor (L-14A) and IMFL (L-2) shall not be allowed to change their vend premises during the currency of the financial year. No Licensee shall be allowed to advertise the sale of liquor by the use of any public address system etc.
18. 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 straight from the main gate of the passage.
19. The individual allottee who is granted a license in form L-14 A or L-2 will be required to pay 25% of the license fee within 72 hours from the grant/renewal of the license, 25% by 10th April, 2009 and remaining 50% by 31st of July 2009. However, the companies will be required to pay 25% of license fee within 72 hours from the grant/renewal of the licenses and remaining 75% by 10th April, 2009.
20. The permit fee on denatured spirit will be levied @ Re. 0.50 per BL.
21. VAT on the sale of all types of liquor shall be charged @ 12.5% under the Punjab VAT Act, 2005 as applicable to the UT, Chandigarh.

22. L-17 license for wholesale and retail sale of denatured spirit shall be granted on the payment of fixed annual license fee of Rs. 10000/- and Rs. 2000/- respectively.
23. A police officer of the rank of Deputy Superintendent of Police or above is only authorized to check the Excise vend. In order to ensure that no undue harassment is caused to the licensees by the Police, the police officers shall take an Excise Officer not below the rank of Excise Inspector of the concerned area alongwith him while checking the liquor vends/bottling plants etc.
24. Revalidation fee shall be charged @ 50 paise per BL for the revalidation of expired permits.
25. All allotments shall be subject to the confirmation of the Excise Commissioner, Chandigarh Administration, who may reject any allotment without assigning any reason.
26. The Administration reserves the right to intervene, regulate and control the retail sale prices of CL/IMFL in case of situation arising out of grave economic distortion, gross overpricing etc. by the licensees.

B. COUNTRY LIQUOR

27. The number of Country Liquor vends have been fixed at 65. No new Country Liquor (L-14A) vend will be allowed to be opened in the temporary structures 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.
28. The annual license fee of L-14A licenses has been categorized into the following two categories: -

Category-I: L-14A licenses functioning in Existing prefabricated temporary structures: - Rs. 30,00,000/- each

Category-II: L-14A licenses functioning in SCF/SCOs/Booths and shops (other than existing pre-fabricated temporary structures): - Rs. 25,00,000/- each

29. The annual basic quota of Country Liquor in U.T. has been fixed at 27 lac proof litre. The basic quota of each vend is fixed by allocating the annual basic quota of Country Liquor of 27 lac proof litre amongst 65 licenses equitably, which works out to be 41538.461 PL for each vend. The

licensee would have the option to lift 60% additional quota by paying the same rate of duty. 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 + Excise Duty. The retailsale Country Liquor Licensee (L-14A) shall have to lift the basic quota fixed for his vend and in case of non-lifting of basic quota he shall have to deposit the duty payable on the un-lifted quota.

30. The licensee is entitled to lift basic quota in the shape of Country Liquor 50 degree or IMFL 60 degree i.e. in the form of Rum, Gin and Whisky in the ratio in which he intends to lift. A Country Liquor licensee shall also be entitled to lift additional quota subject to a maximum of 60% of the basic quota fixed for his vend in the shape of Country Liquor 50 degree or IMFL 60 degree or both subject to the payment of Rs. 5/- per PL as excise duty. 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 @ Rs. 10/- per PL + Excise duty.
31. Every Country Liquor (L-14A) licensee is entitled to have facility of a Tavern subject to payment of Rs. 50,000/- annual fee. The Tavern would be located in separate premises from the vend by metes and bounds. The Tavern attached to Country Liquor vend located in sectoral grid, will have attached toilets, neat and clean premises and cutlery and crockery of good standard. Every licensee will be required to provide meal (Dal+4 Chapatis for Rs.25/-) in the Tavern. If the Tavern is not maintained properly or there is violation of the rules, the Collector can withdraw the facility of Tavern of the concerned liquor vend.
32. Sale of Beer will be allowed from all Country Liquor vends. The supply of beer to the Country Liquor vends shall be made through the L-1C licensees of Chandigarh and assessed fee @Re.1/- per bottle (650ml size) will be charged on the beer to be sold at Country Liquor vends.
33. The licensees shall have option to lift the quota fixed for his vend in the ratio of his choice of quarts, pints and nips.
34. Only ordinary spiced Country Liquor of 50 degree and Rum, Gin and Whisky of 60 degree shall be issued for sale at such licensed premises.
35. Excise Duty on Country Liquor of 50 degree and Rum, Gin and Whisky of 60 degree shall be levied at the rate of Rs. 5/- per Proof Litre.

36. A licensee shall not be entitled to any compensation or claim for damages if the supplies of Country Liquor/IMFL 60 degree to him fall short of his demand. He will, however, be entitled to refund of proportionate license fee in such a contingency, provided he establishes his claim to the satisfaction of the Excise Commissioner, Chandigarh Administration that such a shortfall of supplies did not occur because of any default on the part of the licensee himself. Such claim for refund of license fee shall be preferred and considered only after the end of the quarter during which such shortage in supplies of Country Liquor take place.
37. County Liquor shall be sold only for consumption 'Off the premises'.
38. The Distilleries/ Bottling Plants shall use pilfer proof seals or any other additional device as directed by the Excise Commissioner on bottles of Country Liquor to be issued by them to licensed vendors.
39. The Ex-Distillery Price (EDP) of Country Liquor 50 degree and Rum, Gin and Whisky of 60 degree will be announced after inviting the tenders for the supply of Country Liquor and this EDP shall be ex-L-13 price at Chandigarh.
40. The maximum limit of retailsale or Private Possession of Country Liquor in the Union Territory of Chandigarh shall be 2 bottles of capacity of 750 milliliters.
41. Retail vendors in Union Territory, Chandigarh will obtain their requirement of Country Liquor 50 degree and Rum, Gin and Whisky of 60 degree from wholesale vend of suppliers of Country Liquor for which the suppliers will have to obtain L-13 license in Chandigarh. The wholesale suppliers shall charge from the retailer the approved supply rates which shall be inclusive of excise duty, import fee and VAT etc. The stock of Country Liquor left un-sold at the end of year on 31-03-2010 shall be surrendered to the Asstt. Excise & Taxation Commissioner, UT, Chandigarh and shall be disposed of according to the provisions of the Punjab Liquor License Rule 1956. Retail vendors will obtain their supplies from wholesale vends of approved suppliers of Chandigarh Administration only.
42. The bottles used by the distillery/bottling plant in bottling of country spirit shall be pucca one manufactured on fully automatic machines and shall be embossed as under: -

- a. The word “Chandigarh Excise” and the capacity of the bottles.
 - b. Name of the Distillery/Bottling plant.
 - c. The name of the registered monogram of the glass factory.
 - d. All bottles used in bottling of Country Liquor shall be of standard capacities viz. 750 ml, 375 ml and 180 ml
 - e. The sale of Country Liquor 50 degree and IMFL 60 degree i.e. Rum, Gin and Whisky has been allowed in glass and pet bottles of 750 ml, 375 ml and 180ml during the year.
 - f. All bottles of country spirit shall bear on the labels affixed to them the expression “Use of alcohol is injurious to health”.
43. The minimum retail sale price of Country Liquor 50 degree and IMFL of 60 degree is fixed as under, which will be enforced strictly : -

	Qts.	Pints (In Rupees)	Nips
Country Liquor 50 degree	55/-	28/-	14/-
IMFL 60 degree	60/-	30/-	17/-

44. The licenses in form L-13 for wholesale vend of Country Liquor 50 degree and Rum, Gin and Whisky 60 degree for the Chandigarh District shall be granted by the Excise & Taxation Commissioner, Chandigarh only to the approved suppliers of Country Liquor. The wholesale vendor will be entitled to draw such quantity of country spirit for sale as required for all the retail sale licensees of Chandigarh. He shall issue in respect of each transaction of sale, a cash memo in form M.66 B and shall preserve a carbon copy of such memos till the close of the financial year. If the wholesale vendor does not stock all important brands of Country Liquor 50 degree and Rum, Gin and Whisky of 60 degree in sufficient quantities to meet the requirement of the retail vendors, the license will become liable to cancellation.
45. The annual license fee for L-13 license (wholesale vend of Country Liquor 50 degree and Rum, Gin and Whisky 60 degree) will be Rs. 1,00,000/-. Such License in form L-13 for wholesale vend of Country Liquor shall be non-renewable.
46. The possession of Country Liquor in any quantity by any person traveling by a public service vehicle (as defined in the Motor Vehicle Act, 1988) or

by any others means of transport (including railway) while moving towards the Union Territory, Chandigarh within a belt of 5 miles from the outer limit of Chandigarh except under a permit granted under the Punjab Excise Act (1 of 1914) and the rules framed thereunder shall remain prohibited.

47. Export fee @0.20 paise per proof litre will be charged on Country Liquor 50 degree and IMFL 60 degree. Import fee @Rs. 2.25/- per proof litre will be levied on Country Liquor 50 degree and IMFL 60 degree.
48. No sale of illicit distilled liquor shall be permitted.

C. FOREIGN LIQUOR

49. The maximum number of IMFL vends (L-2 licenses) that can be renewed/granted have been fixed at 152. No new IMFL (L-2) vends will be allowed in the temporary structures 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.
50. The annual license fee of L-2 licenses has been categorized into the following three categories: -

Category-I: L-2 licenses functioning in Existing prefabricated temporary structures: - Rs.30,00,000/- each

Category-II: L-2 licenses functioning in SCF/SCOs/Booths and shops (other than existing prefabricated temporary structures and MODERN Liquor shops): - Rs. 25,00,000/- each

Category-III: MODERN liquor Shop (IMFL only): - Rs. 20,00,000/-

The following criteria will have to be fulfilled for the establishment of a Modern Liquor Shop:

- a. The Modern Liquor Shop shall have to be located in any SCO/SCF within the sectoral grid or in a shop in a Mall having a minimum carpet area of 500 sq. ft. This whole area should be exclusively used for a liquor shop and shall not be clubbed with any existing departmental store area, if such license is granted in a departmental store.

- b. The Modern Liquor Shop should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite etc.
- c. The Shop should have Computerized system of issuing cash memos
- d. The Shop shall have systematic layout of liquor in shelves which can be accessed by the consumers directly.
- e. In addition to the sale of IMFL/IFL/Beer/Wine, the sale of other bar accessories will be allowed from such shops.
- f. In case an existing licensee fulfills the above laid down criteria for a Modern Liquor Shop, he will be allowed to seek renewal of his licence under this category.
- g. These Shops would also be allowed to have liquor tasting sessions wherein the shop owner would be allowed to serve liquor by offering tasting of the same in small quantities and there would be no need to take a separate licence for Tavern for such consumption.
51. The holder of license in form L-9 (retail vend of foreign liquor in military canteen) will be debarred from holding a license in form L-2.
52. The sale of Beer will be permitted from L-2 vends.
53. The Minimum Retailsale Price for IMFL & Beer has been fixed as under which shall be enforced strictly: -

IMFL

	Quart (in Rs.)	Pint (in Rs.)	Nip (in Rs.)
Cheap Brand	95/-	48/-	27/-
Economy Brand	105/-	53/-	32/-
Medium Brand	130/-	70/-	37/-
Premium Brand	150/-	80/-	42/-
Semi-Deluxe Brand	175/-	93/-	50/-
Deluxe Brand	280/-	145/-	75/-

BEER

Beer Containing alcoholic contents upto 5.25%	Rs. 35/- per bottle of 650 ML
Beer Containing alcoholic contents exceeding 5.25% and upto 8.25%	Rs. 45/- per bottle of 650 ML

For ascertaining the Minimum Retailsale Price, the Categorization of the IMFL Brands will be as under: -

- a. All 75 degree IMFL 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**.
- b. All 75 degree IMFL 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**.
- c. All 75 degree IMFL Brands which cost more than Rs. 550/- 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 **Medium Brand**.
- d. All 75 degree IMFL 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 **Premium Brand**.
- e. All 75 degree IMFL 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 Brand**.
- f. All 75 degree IMFL 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 Brand**.

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

54. The L-2 licensee can sell IMFL/IFL in the sizes approved for sale by the Excise Commissioner, UT, Chandigarh. The sale of IMFL in pet bottles has been allowed in UT, Chandigarh.
55. The limit for Private Possession for IMFL/ Imported Foreign Liquor shall be as under: -
 - a. IMFL/IFL - 18 Bottles of 750 ML or equivalent quantity

- b. Beer - 36 Bottles of 650 ML or equivalent quantity
 c. Wine - 18 Bottles of 750 ML or equivalent quantity

The Possession against license in form L-50 shall be governed as per the provisions of the Punjab Liquor Permit and Pass Rules, 1932. A permit in form L-50 for purchase, transport and possession of foreign liquor be granted to a person on application for bonafide consumption by the applicant or the members of his family or his guests, on the payment of permit fees of Rs 200/- per annum or Rs 2000/- for Life Time. The permissible Private Possession Limits after obtaining L-50 Permit will be as under: -

- a. IMFL/IFL - 36 Quarts of 750 ML or equivalent quantity
 b. Beer - 72 Bottles of 650 ML or equivalent quantity
 c. Wine - 36 Bottles of 750 ML or equivalent quantity

56. The Department reserves the right to grant/renew any Bar License on such terms and conditions as may be determined.
 57. The Excise Duty will be levied and its payment will be the liability of the concerned licencees as detailed below:

S.No	Type of Liquor	Rate of Excise Duty leviable	Liability to Pay of
1.	IMFL of 75 degree	Rs. 15 per PL	L-1B Licensee
2.	Beer containing alcoholic contents upto 5.25%	Rs. 3 per Bottle of 650 ML	L-1C Licensee
3.	Beer containing alcoholic contents exceeding 5.25% and upto 8.25%	Rs. 6 per Bottle of 650 ML	L-1C Licensee
4.	Draught Beer containing alcoholic contents upto 5.25%	Rs. 5 per BL	L-1C Licensee
5.	Draught Beer containing alcoholic contents exceeding 5.25% and upto 8.25%	Rs. 10 per BL	L-1C Licensee

6.	Wine, Champagne, Cider, Liqueurs	Rs. 4 per BL	L-1D Licensee
7.	Ready to Drink Beverages	Rs. 4 per BL	L-1C 1 Licensee

In case of L9 Licensees, the above said Excise Duty shall be paid by them, directly.

58. The Assessed Fee on the liquor sold through L-9 licensees (CSD) shall be as under:

S.No	Type	Rate of Assessed Fee leviable
1.	IMFL / IFL	Rs. 30 per BL
2.	Rum	Rs. 10.50 per BL
3.	Beer	Rs. 1 per BL
4.	Wine, Cider, Liqueur & Ready to Drink Beverages	Rs. 1 per BL

The L9 Licensees shall also be liable to pay Additional License Fee at the following rates:

S.No	Type	Rate of Addl License Fee leviable
1.	Imported Foreign Liquor (IFL)	Rs. 15 per PL
2.	Imported Beer having alcoholic contents upto 5.25%	Rs. 3 per Bottle of 650 ML
3.	Imported Beer having alcoholic contents exceeding 5.25%	Rs. 6 per Bottle of 650 ML
4.	Imported Wine, Cider, Liqueurs etc	Rs. 4 per BL

59. An Import fee @ Rs. 2.25/- per PL will be charged on IMFL/IFL 75 degree.
60. The rates of Assessed Fee in respect of L-2, L-14A, L-3/L-4/L-5 and L-12C licenses is fixed as under: -

	L-2	L-3/L-4/L-5 and L-12C
IMFL/IFL	Rs. 5/- per BL	Rs. 105/- per BL
Beer	Re. 1/- per bottle (650 ml)	Rs. 10/- per BL
Wine	----	Rs. 10/- per BL

The Assessed Fee @ of Re. 1/- per bottle of 650 ml will be charged on the sale of Beer at Country Liquor vends also.

61. The Annual license fee for the grant/renewal of L-12-C (Clubs) license shall be as under: -

Clubs having upto 1500 members	: -	Rs. 90,000/- p.a.
Clubs having members from 1501 to 2500	: -	Rs. 1.80 lac p.a.
Clubs having member from 2501 to 3500	: -	Rs. 3.6 lacs p.a.
Clubs having members in above 3500	: -	Rs. 7.2 lacs p.a.

Note: - The term "member" mean member of all category would be taken into account.

62. The license fee for a Tavern with L-2 vend shall be Rs. 1,00,000/-. The Tavern would be located in separate premises from vend by metes and bounds and will have a minimum of eight tables with seating capacity of 40 persons. The Taverns will also have temperature control systems within the premises, clean and modern toilets and cutlery and crockery of good standard. In order to further improve the ambience and functioning of Taverns attached to L-2 vends, the following conditions will be mandatory for grant of the license
- To have provision for metered electric and water supply.
 - To have proper system of garbage collection and disposal.
 - To have a separate kitchen.
 - To have tiled flooring in kitchen, seating hall and toilets.
 - To have family enclosures
 - 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.

63. Cash memos in respect of every sale transaction shall be issued by all the licensees.
64. IMFL may be imported from any place in India subject to the condition that the labels of the bottles of Indian Made Foreign Liquor so imported shall carry the legend “For Sale in UT, Chandigarh” and “USE OF ALCOHOL IS INJURIOUS TO HEALTH”.
65. For the convenience of the public a temporary permit (L-42) for the possession of IMFL shall be granted for private consumption on any special occasion like weddings and other social functions etc. by ETO (X)/AETC (X) on the payment of Rs. 1000/- per day per function.
66. All the brands of IMFL/Beer for sale in U.T. Chandigarh shall be registered with the Department on a fixed fee, which will be determined by taking into account sales made during the year 2008-09. The brand fee will be charged as per the rates given below: -

Type of Liquor	Sales volume of 2008-09	Brand Registration Fee	Liability to Pay
IMFL/ Beer	Exceeding 20,000 cases	Rs.1,00,000/-	L-1B/L-1C licensee
IMFL/ Beer	Exceeding 10,000 cases & upto 20,000 cases	Rs.50,000/-	L-1B/L-1C licensee
IMFL/ Beer	Exceeding 1,000 cases & upto 10,000 cases	Rs.10,000/-	L-1B/L-1C licensee
IMFL/ Beer	Upto 1,000 cases	Rs.5,000/-	L-1B/L-1C licensee
Imported Foreign Liquor & Beer	N.A.	Rs.2,500/- per brand	L-1F licensee
Wine, Cider, Champagne, Liqueurs	N. A.	Rs.1,000/- per brand	L-1D/L-1DF licensee
Ready to Drink Beverages	N. A.	Rs.1,000/- per brand	L1-C1 licensee

The Collector (Excise) will be the competent authority to approve the labels.

The L-1F/L-1DF licenses will have to pay the brand registration fee in respect of each brand he desires to market in UT Chandigarh.

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

The registration and approval of brands shall be subject to the brands fulfilling besides all other conditions of the Punjab Excise Act, 1914 and rules made thereunder from time to time, on the following conditions: -

- a) The brand should be a product of the manufacturing unit (including a bottling plant unit duly licensed by the central/State Govt.) having good response of sales in a neighboring and other states of India.
- b) A manufacturing unit/bottling plant engaged in the manufacturing/bottling of any brand may have to obtain separate approval for their respective unit/source.

67. No official of any other department of the Administration will take action of any kind to check the quality of liquor that is produced or sold in the UT, Chandigarh except when accompanied by the concerned Excise Officer of the area.

68. 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 & Beer (L-1F) will be granted to only those firms/persons who are holding a Custom Approved Bonded Warehouse License or having space allocated in a Custom Approved Bonded Warehouse any where in India. The license fee of wholesale licenses will be charged as under: -

S. No.	Type of wholesale license	License fee
1	Wholesale License of IMFL (L-1B)	Rs.3,00,000/- and Rs.1,00,000/- per brand for those brands having sale volume of 2,000 cases or above Rs. 20,000/- for sale volume below 2,000 cases

		during the year 2008-09.
2	Wholesale License of Beer (L-1C)	Rs. 50,000/- per brand
3	Wholesale License of RTD (L-1C-I)	Rs. 35,000/- per brand (All flavors to be treated as single brand)
4	Wholesale License of Indian Wines (L-1D)	Rs. 2,000/- per brand
5	Wholesale License of Imported Wines (L-1DF)	Rs. 2,000/- per brand
6	Wholesale license of Imported Foreign Liquor & Beer (L-1F)	Rs.1,00,000/-

69. Permit fee at the following rates shall be charged on the permits issued to L-1B /L-1C/L-1F licenses.

S. No.	Type of Liquor	Permit Fee	Liability to Pay
1.	IMFL	Re.1/- per PL	L-1B licensee
2.	Imported Foreign Liquor	Re.1/- per PL	L-1F licensee
3.	Beer	Rs.5/- per case of 7.8 BL	L-1C licensee
4.	Imported Beer	Rs.5/- per case of 7.8 BL	L-1F licensee

No permit fee will be charged on any other permit.

70. Import fee on different types of liquor shall be charged as under: -

S. No.	Type of Liquor	Import Fee	Liability to Pay
1.	IMFL	Rs.2.25/- per PL	L-1B licensee
2.	Imported Foreign Liquor	Rs.2.25/- per PL	L-1F licensee
3.	Beer	Rs.2/- per case of 7.8 BL	L-1C licensee

4.	Imported Beer	Rs.2/- per case of 7.8 BL	L-1F licensee
5.	Draught Beer	Re.0.25/- per BL	L-1C licensee
6.	Wines, Cider and Liqueurs, etc.	Rs.3/- per case of 9 BL	L-1D/L-1DF licensee
7.	Ready to Drink Beverages	Rs.3/- per case of 9 BL	L1-C1 licensee

71. Additional license fee at the following rates shall be charged on Imported Foreign Liquor, Beer and Wines, Cider. Liqueurs etc.

S.No	Type of liquor	Rate of Addl License Fee leviable
1.	Imported Foreign Liquor (IFL)	Rs. 15 per PL
2.	Imported Beer having alcoholic contents upto 5.25%	Rs. 3 per Bottle of 650 ML
3.	Imported Beer having alcoholic contents exceeding 5.25%	Rs. 6 per Bottle of 650 ML
4.	Imported Wine, Cider, Liqueurs etc	Rs. 4 per BL

72. The L-10B licensees will be allowed to sell Imported Foreign Liquor, Imported Beer, Imported Wine and Indian Wines at an annual license fee of Rs.1,00,000/- subject to the condition that the applicant Departmental Store has achieved a turnover of Rs.10,00,000/- per annum. Assessed fee at the following rates shall be leviable on these licenses:

Sr. No.	Type of liquor	Rate
01.	Imported Foreign Liquor	Rs.105/- per B.L.
02.	Imported Beer.	Rs.10/- per B.L.
03.	Imported Wines, Cider, Liqueur.	Rs.10/- per B.L.
04.	Indian Wines	Rs.10/- per B.L.

However if any L-10B licensee desires to seek a L-2 licence in place of L-10B, he would be granted the same, if otherwise eligible.

73. Bar timing shall be from 11:00 A. M. to 01:00 A.M. (past mid-night) throughout the year, except on dry-days.
74. The license fee of different categories of bar licenses has been fixed as under:-

S. No.	Type of License	Annual License Fee
1.	L-3/L-4/L-5	Rs.2,25,000/-
2.	L-10A	Rs.10,000/-
3.	L-10AA	Rs.4,500/-

The bar license of L-3/L-4/L-5 and L-12-C shall 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 license shall be allowed to have (i) an additional bar in the establishment at 50% of the fee of the bar, and (ii) for additional place to serve liquor from the bar on the payment of 10% of the license fee of the bar.

75. The license fee of B.W.H.-2 (Bottling Plant License) has been fixed @Rs.1 lac per annum and the bottling plant licensees can 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. 50,000/- per annum.

The comparative rates of license fee/other fee/duties on various licenses under the Excise Administration to be levied during the year 2009-10 are as per Annexure -I (enclosed).

Sd/-
Excise & Taxation Commissioner,
Union Territory, Chandigarh.

ANNEXURE - I**Comparative rates of License fee/Permit fee/Assessed fee/Excise Duty/Import & Export Fee etc.****FEE**

S. No.	Name of License	2008-09 (In Rs.)	2009-10 (In Rs.)
1	BWH (Bottling Plant for bottling of Country Liquor/ IMFL)	1.00 Lac.	1.00 Lac
2.	L-1 B (Wholesale license of IMFL, Whisky, Rum, Gin)	Rs. 3 lacs + Rs. 1 lac per brand for those brands having sale volume of 2,000 cases or above during the year 2007-08 and Rs. 20,000/- for sale volume below 2,000 cases.	Rs. 3 lacs + Rs. 1 lac per brand for those brands having sale volume of 2,000 cases or above and Rs. 20,000/- for sale volume below 2,000 cases during the year 2008-09
3	L-1 C (Wholesale license of Beer)	50,000 per brand	50,000 per brand
4	L-1 C I (Wholesale license of RTD)	35,000/- per brand(All flavors to be treated as single brand)	35,000/- per brand (All flavors to be treated as single brand)
5	L-1 D (Wholesale license of Wine)	5,000/- per brand	2,000/- per brand
6	L-1 D F (Wholesale license of imported wine)	5,000/- per brand	2,000/- per brand
7	L-1 F (Wholesale license of Imported Foreign Liquor & Beer)	1.00 Lac	1.00 Lac
8.	L-2 (Wholesale & Retail vend of foreign liquor to the public).	25 lacs.	<p>Category-I: - Existing pre-fabricated temporary structures: - Rs.30 lac per annum</p> <p>Category-II: SCF/SCOs/Booths and Shops (other than existing pre-fabricated temporary structures and MODERN liquor shops): - Rs.25 lac per annum</p> <p>Category-III: MODERN liquor shops (IMFL only): - Rs.20 lac per annum</p>

9.	L-3/L-4/L-5 (Retail vend of foreign liquor in a hotel/ restaurant/in a bar attached with restaurant). a) Five Star and above category hotel. b) Below Five Star hotel and restaurant.	5 Lac 2.25Lac	2.25 Lac
10	L-9 (Retail vend of foreign liquor in a Military Canteen)	No License Fee	No License Fee
11	L-10 A (Retail vend of draught beer in a restaurant)	10,000/-	10,000/-
12	L-10 A clubbed with L-3/L-4/L-5/L-12 C (Retail vend of draught beer in a restaurant having hard liquor Bar & Club Bar).	10,000/-	10,000/-
13	L-10 AA (Retail vend of wine for consumption on the premises)	4500/-	4500/-
14	L-10 B (Retail vend of Imported Foreign Liquor, Imported Beer, Imported Wine and Indian Wine in a Departmental Store)	1,00,000/-	1,00,000/-
15	L-11 (Bottling of Foreign Liquor)	25,000/-	25,000/-
16	L-12 C (License for the retail vend of foreign liquor at a club)	90,000/- upto 1500 members 1.8 Lac from 1501 to 2500 members 3.6 Lac from 2501 to 3500 members 7.2 Lac above 3500 members	90,000/- upto 1500 members 1.8 Lac from 1501 to 2500 members 3.6 Lac from 2501 to 3500 members 7.2 Lac above 3500 members
17	L-13 (Whole Sale vend of Country Spirit)	1,00,000/-	1,00,000/-
18	L-14 A (Retail vend of County Liquor for consumption off the premises).	25 lacs	Category-I: Existing pre-fabricated temporary structures: - Rs.30 lac per annum Category-II: SCF/SCOs/Booths and Shops (other than existing pre-fabricated temporary structures): Rs.25 lac per annum
19	L-15 (Bottling of Country	5,000/-	5,000/-

	Spirit)		
20	L-16 (Reduction of Country Spirit)	Nil	Nil
21	L-17 (Vend of denatured spirit Wholesale/ Retail)	2,000/- (Retail) 10,000/- (Wholesale)	2,000/- (Retail) 10,000/- (Wholesale)
22	L-42 (Permit for possession and consumption of liquor on Special Occasions)	1000/- per day.	1000/- per day.
23	L-42 A (Special possession permit for denatured spirit)	No License fee	No License fee
24	L-50 (One Year Possession Permit)	200/-	200/-
25	L-50 (Life Time Possession Permit)	2000/-	2000/-
26	L-52 (Tavern) a). C-L vend (L-14 A). b). IMFL Vend (L-2).	50,000/- 1 Lac	50,000/- 1 Lac
27	D-2 (license to redistill rectified spirit to BWH-2)	50,000/-	50,000/-

DUTY

01.	IMFL 75 degree.	Rs.15/- per P.L.	Rs.15/- per P.L.
02.	Country Liquor 50 degree	Rs.5/- per P.L.	Rs.5/- per P.L.
03.	Country Liquor 60 degree	Rs.5/- per P.L.	Rs.5/- per P.L.
04.	Beer containing alcoholic contents upto 5.25 %.	Rs.3/- per bottle of 650 ml.	Rs.3/- per bottle of 650 ml.
05.	Beer containing alcoholic contents exceeding 5.25% & upto 8.25%	Rs.6/- per bottle of 650 ml.	Rs.6/- per bottle of 650 ml.
06.	Wine, Cider, Champagne & RTD.	Rs.4/- per B.L.	Rs.4/- per B.L.
07.	Draught Beer containing alcoholic contents upto 5.25 %.	Rs.5/- per B.L.	Rs.5/- per B.L.
08.	Draught Beer containing alcoholic contents exceeding 5.25% & upto 8.25 %.	Rs.10/- per B.L.	Rs.10/- per B.L.

IMPORT FEE

01.	IMFL 75 degree.	Rs.2/- per P.L.	Rs.2.25/- per P.L.
02.	Country Liquor 50 degree	Rs.2/- per P.L.	Rs.2.25/- per P.L.
03.	Country Liquor 60 degree	Rs.2/- per P.L.	Rs.2.25/- per P.L.
04.	Beer containing alcoholic contents upto 5.25 %.	Rs.2/- per case.	Rs.2/- per case.
05.	Beer containing alcoholic contents exceeding 5.25% & upto 8.25%	Rs.2/- per case.	Rs.2/- per case.
06.	Wine, Cider, Champagne & RTD.	Rs.3/- per case.	Rs.3/- per case.

07.	Draught Beer containing alcoholic contents upto 5.25 %.	Re.0.25/- per B.L.	Re.0.25/- per B.L.
08.	Draught Beer containing alcoholic contents exceeding 5.25% & upto 8.25 %.	Re.0.25/- per B.L.	Re.0.25/- per B.L.
09.	Imported Foreign Liquor.	Rs.2/- per P.L.	Rs. 2.25/- per P.L.

EXPORT FEE

01.	Country Liquor 50 degree	Re.0.10/- per P.L.	Re.0.20/- per P.L.
02.	Country Liquor 60 degree	Re.0.10/- per P.L.	Re.0.20/- per P.L.

ASSESSED FEE

1. **L-2 (Wholesale & Retail vend of foreign liquor to the public)**

01.	IMFL	Rs.5/- per B.L.	Rs.5/- per B.L.
02.	IFL	Rs.5/- per B.L.	Rs.5/- per B.L.
03.	Beer	Re. 1/- per bottle of 650 ML	Re.1/-per bottle of 650 ML

2. **L-14A (Retail vend of Country liquor for consumption off the premises)**

01.	Beer	Re. 1/- per bottle of 650 ML	Re.1/-per bottle of 650 ML
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3. **L-3/L-4/L-5/L-10-A/L-12C. (Bars in Hotel/Restaurant/Club).**

01.	IMFL	Rs.105/- per B.L.	Rs.105/- per B.L.
02.	IFL	Rs.105/- per B.L.	Rs.105/- per B.L.
03.	Beer.	Rs.10/- per B.L.	Rs.10/- per B.L.
04.	Wine, Cider, Champagne & RTD.	Rs.10/- per B.L.	Rs.10/- per B.L.

4. **L-9 (Military Canteen).**

01.	IMFL	Rs.30/- per B.L.	Rs.30/- per B.L.
02.	Rum.	Rs.10.50/- per B.L.	Rs.10.50/- per B.L.
03.	Beer.	Re.1/- per B.L.	Re.1/- per B.L.
04.	Wine, Cider, Champagne & RTD.	Re.1/- per B.L.	Re.1/- per B.L.

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

01.	Imported Foreign Liquor (Scotch)	Rs.105/- per B.L.	Rs.105/- per B.L.
02.	Imported Beer.	Rs.10/- per B.L.	Rs.10/- per B.L.
03.	Imported Wines, Cider, Liqueur.	Rs.10/- per B.L.	Rs.10/- per B.L.
04.	Indian Wines	N.A.	Rs.10/- per B.L.

PERMIT FEE

01.	IMFL/IFL (L-1B/L-1F Licenses only)	Re.1/- per P.L.	Re.1/- per P.L.
02.	Beer (L-1C/L-1 F Licenses only).	Rs.5/- per case.	Rs.5/- per case.
03.	Denatured Spirit	Re. 0.50/- per BL	Re. 0.50 per BL

BRAND FEE

01.	IMFL/Beer/Rum/Vodka /Gin/ Indian Scotch & Brandy.	Rs.1 lacs per brand if sale volume is above 20,000 cases during the year 2007-08.	Rs.1 lacs per brand if sale volume is above 20,000 cases during the year 2008-09.
02.	IMFL/Beer/Rum/Vodka /Gin/ Indian Scotch & Brandy.	Rs.50,000/- per brand if sale volume is above 10,000 cases & upto 20,000 cases during the year 2007-08.	Rs.50,000/- per brand if sale volume is above 10,000 cases & upto 20,000 cases during the year 2008-09.
03.	IMFL/Beer/Rum/Vodka /Gin/ Indian Scotch & Brandy.	Rs.10,000/- per brand if sale volume is above 1,000 cases & upto 10,000 cases during the year 2007-08.	Rs.10,000/- per brand if sale volume is above 1,000 cases & upto 10,000 cases during the year 2008-09.
04.	IMFL/Beer/Rum/Vodka /Gin/ Indian Scotch & Brandy.	Rs.5,000/- per brand if sale volume less than 1,000 cases during the year 2007-08.	Rs.5,000/- per brand if sale volume less than 1,000 cases during the year 2008-09.
05.	Wine, Cider, Liquor, Champagne & RTD.	Rs.1,000/- per brand.	Rs.1,000/- per brand.
06.	Imported Foreign Liquor and Beer	Rs.5,000/- per brand	Rs.2500/-per brand

ADDITIONAL LICENSE FEE

01.	IFL.	Rs.15/- per P.L.	Rs.15/- per P.L.
02.	Imported Beer upto 5.25 %.	Rs.4/- per bottle of 650 ml.	Rs.3/- per bottle of 650 ml.
03.	Imported Beer upto 8.25 %.	Rs.6/- per bottle of 650 ml.	Rs.6/- per bottle of 650 ml.
04.	Imported Wine, Cider, Champagne & Liquor.	Rs.4/- per B.L.	Rs.4/- per B.L.

REVALIDATION FEE

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

1.	All types of Liquor	4%	12.5%
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