

POLICY OF U.T. CHANDIGARH FOR THE YEAR 2024-25

The Excise Policy 2024-25 (commencing from 01st April, 2024 to 31st March, 2025) has been approved by the Administrator, U.T., Chandigarh. The new Excise Policy for the year 2024-25 aims at balancing the aspirations of the citizens, consumers, manufacturers, wholesalers/ retailers and the Government. Keeping in view drinking, especially excessive, is injurious to health and it is State’s duty to contain and regulate its use by:

- Rationing its availability
- Encouraging transition from high to low alcohol content beverages
- Setting the minimum price at which it is sold
- Rationalizing taxation to generate revenues for common good

And within these parameters provide choice of brands and places for drinking to its consumers and a level playing field to those in this business.

About Whole Sale Licenses

1. Ex- distillery price of Country Liquor:-

The Ex-distillery price of Country Liquor for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) are fixed as under:-

(Amount in Rs.)						
Type of Liquor	Pet Bottles			Glass Bottles		
	Quarts (In Case)	Pints (In Case)	Nips (In Case)	Quarts (In Case)	Pints (In Case)	Nips (In Case)
50°	377	405	463	393	418	484
60 ° / 65°	429	458	515	439	473	528

Excise Levies & Taxes will be charged separately. To ensure quality of pet bottles FSSAI standards will be enforced.

2. It is mandatory that Bottles to be used for bottling of country liquor of 65 degree proof shall be made of ‘pucca glass’ manufactured on fully automatic machines.

Further, the bottling plants shall be required to use pilfer-proof seals on bottles of country liquor and will comply with the standardization norms fixed in this regard from time to time.

3. Distilleries/bottling plants will have to submit their willingness in writing before 25th March, 2024 in the Excise & Taxation Department, U.T., Chandigarh with

regard to above selling price of country liquor 50 degree, 60 degree and 65 degree proof to the retail licensees i.e. L-2/L-14A licensees. After approval by the Excise and Taxation Commissioner-cum- Financial Commissioner, the distilleries/ bottling plants will be allowed to sell their products in U.T. Chandigarh. The entire basic quota of Country Liquor will be open quota and shall be supplied to the retail licensees as per their choice of bottling plants and brand.

Further, the additional quota of Country Liquor shall be supplied to the retail licensees as per their choice of bottling plants and brand.

- 4. (a)** For immediate supply of approved brands of Country Liquor, Indian Made Foreign Liquor, Imported Foreign Liquor, Wine, Beer etc. after implementation of the Excise Policy 2024-25 (01.04.2024 to 31.03.2025), the Wholesale Companies/bottling plants will be allowed to supply their brands, which were approved during the last year Excise Policy 2023-24 (01.04.2023 to 31.03.2024), subject to -

- i)** The payment of requisite brand/label registration fee along-with
- ii)** submission of an undertaking that there is no change (be it size, color, printing etc) in the label of the brand, as well as, in Ex-Distillery/Brewery/Winery price of that brand

The application along-with requisite documents and applicable fee will be submitted by the applicant, to the department online. In case the label fulfills the above conditions, it will be auto-approved through the portal of the Department.

In case there is increase/decrease in the Minimum Retail Sale Price of any previously approved brand, the Distiller/bottler/wholesaler will affix a sticker of New Minimum Retail Sale Price as prescribed in the Excise Policy, 2024-25 (01.04.2024 to 31.03.2025), subject to the condition that there is no other change in label.

The Wholesale suppliers will have to ensure the compliance of statutory guidelines of the FSSAI on the bottles. The Collector (Excise) will be the Competent Authority to approve labels.

- (b)** Each Distiller/Bottler/Wholesale licensee will have to pay the label registration fee for each label which they intend to get registered as per Annexure 'C' in respect of each brand he desires to market/sale in UT Chandigarh. The Wholesale licensees will be required to maintain a reasonable price line. Distillers/Bottlers/Wholesalers have to submit Ex-Distillery Price (EDP) at the time of submission of labels for approval of brands. No increase in EDP will be granted during the Excise Policy Year 2024-25.

(c) In case of any unreasonable difference in EDP rates prevalent in neighboring States, the department shall be at liberty not to register or deregister the brand in Union Territory of Chandigarh.

5. Minimum Retail Sale Price will be mandatorily mentioned in legible and complete words, as well as in digits on all brands of Beer, IMFL, IFL and Country Liquor etc. No Maximum Retail Sale Price is fixed for any kind of liquor brand for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

6. L-13 licence of whole sale of Country Liquor will be granted only to the approved suppliers of Country Liquor to market their products in Chandigarh.

7. Licence for whole sale of Indian Made Foreign Liquor (L-1B), Beer (L-1C) and Wine (L-1D) manufactured/ bottled in India will be granted to only those companies having their manufacturing distilleries/ bottling plants, breweries and wineries.

8. License for whole sale of Imported Wine & Imported RTD (L-1DF) and Imported Foreign Liquor and Imported Beer (L-1F) will be granted to only those companies/firms/persons, who are holding a custom approved Bonded Ware House licence anywhere in India.

The L-1F licensee will be required to submit Authorization letter from the liquor companies i.e. brand owning companies at the time of submission of labels for approval.

Import Permits in form L-32 to L-1DF and L-1F licensees will only be granted for their declared operational Custom Approved Bonded Warehouse licenced premises anywhere in India. The L-1DF and L-1F licensee will be required to submit a monthly report showing pass/permit as well as brand-wise detail of receipts and dispatches made from their Custom Approved Bonded Warehouse/s by 7th of every month, failing which, no permit/pass will be issued to the L-1DF and L-1F licensee till the submission of the report.

Export/Transfer of stock of Liquor/Beer/Wine etc. either within U.T. Chandigarh or to other States from Custom Approved Bonded Warehouse/s existing in U.T. Chandigarh will only be made after obtaining necessary pass from the Concerned Excise Officer of U.T. Chandigarh.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

9. All licences, whether for wholesale or for retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/ Regulations/ Instructions/ Policies framed there under from time to time as applicable to U.T., Chandigarh. No whole sale liquor licence shall be granted/ renewed in residential premises.

In order to promote 'Swach Bharat Abhiyan', the retail licensees shall maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be placed inside and outside the vend. Non-compliance of this provision

will attract a penalty of Rs. 10,000/- for the first time and subsequent non-compliance, a penalty of Rs. 20,000/- shall be imposed by the Collector. The Retail Sale licensees will make adequate fire safety arrangements at both their vends and additional godown.

In addition, the licensee shall display the sale price of popular brands.

- 10.** Bonded Warehouses will be required to have separate premises for their L-1B's and L-13's.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

- 11. L-10B Licence to Departmental Stores:-** Sale of Imported Foreign Liquor, Imported Beer, Imported Wine, Indian Wine and Ready to Drink Alcoholic Beverages upto 20 degree proof strength (except Indian Made Beer) will be allowed at Departmental Store having license in form L-10B. The L-10B licence may be granted to a Departmental Store having minimum annual turnover of taxable products other than liquor, amounting to Rs 1 Crore in the preceding year and having a valid active GST registration. For the grant of new license, it would be necessary for the departmental store to be in existence for the last two years. 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 minimum annual quota of IFL to be lifted by a L-10 B licensee is fixed at 3000 PL. The licensee has to lift at least 25% of minimum basic quota of IFL by the end of each quarter and in the last quarter by 28.02.2025. Any excess lifting in a quarter can be adjusted in the subsequent quarter. In case of non-lifting of allotted quota on quarterly basis, the licensee shall be required to pay a penalty of Rs. 500/- per Bulk litre before seeking pass/permit for next quarter. No permit/pass will be issued to the concerned L-10B licensee till the payment of penalty on un-lifted quota. Further, the licensee can lift the un-lifted quota in the next quarter and by 10th of March, 2025 in case of 4th quarter. However, the penalty shall be in addition to the assessment fee (in case of IFL) on un-lifted quota. The penalty on un-lifted quota is neither refundable nor adjustable against any Govt. Dues. The L-10B licence will be non-transferable & non-shiftable. Departmental store should be of at least 1000 sq feet attached carpet area having a common entrance and having different segments of minimum of six categories of goods out of the following categories: (i) Grocery items (ii) Frozen foods, (iii) Sugary & Bakery items, (iv) Toiletries, (v) Cosmetics, (vi) Gift items (vii) Toys, (viii) Sports items, (ix) Electronic appliances, (x) Apparels, (xi) Office-Stationery, (xii) any other house hold goods. The licensee shall be allowed to store and sell liquor upto 25% of the carpet area of Departmental Store separately earmarked for the liquor. The sale of Liquor, from an L-10B, shall be allowed only till 12 midnight or at par with other retailsale licensing units (L-2/L-14A) as per

Excise Policy. Any violation of the terms and conditions of the license shall lead to cancellation/suspension of the licence, as per the Excise Policy, 2024-25 and Punjab Excise Act, 1914 (as applicable to U.T. Chandigarh). All L-10B Licensees will make adequate fire safety arrangements.

The Excise & Taxation Commissioner reserves the right to refuse to grant the new L-10B licence to a departmental store. The new L10B licence will be granted at a distance more than 75 meters from the already existing retail sale liquor vend licenced premises and the same will be allowed within the 75 meters distance of the retail sale liquor vend if existing retail sale liquor vend licensee gives his written consent in this regard.

There will be no restriction on opening of a new retail sale liquor licensing unit in the neighborhood of an existing L-10B.

- 12. Fixed Basic Quota:** The total basic quota to be allotted will comprise of 117.40 Lac Proof Litre of Indian Made Foreign Liquor (IMFL) and 18 Lac Proof Litre of Country Liquor (CL) and 6.8 Lac Proof Litre of Imported Foreign Liquor (Bio Brands i.e. Whisky). The quota of Imported Foreign Liquor (Bio Brands i.e. Whisky) has been fixed in interest of the Government Revenue and to curb the illegal inflow of Bio-Brands into U.T., Chandigarh from the neighboring States.
- 13.** Retail sale vends shall be allotted in the form of licensing units. The licensing unit shall be the unit of allotment for retail sale of liquor and can consist of one, or more than one, retail sale vend. The successful licensee can open up such number of retail sale vend in the location as specified in the **Annexure-B**. Each retail sale vend will comprise of Country Liquor and Indian Made Foreign Liquor including Imported Foreign Liquor, under one roof.
- 14. Mode of Allotment:-** The allotment of vends shall be made by inviting e-tenders through Chandigarh Administration e-tender portal i.e. <https://etenders.chd.nic.in> in a completely secure and transparent manner. The detailed procedure for e-tendering shall be finalized by the Excise & Taxation Commissioner-cum-Financial Commissioner which shall be displayed by uploading the same on the official website of the Department i.e. www.etdut.gov.in/exciseonline. It shall be the responsibility of the vendor to arrange suitable premises to operate the liquor vend. A bidder can apply for any number of licensing units separately. However not more than one bid can be submitted by a company/firm/person for one particular licensing unit. To curb the menace of cartelization and monopolistic practices, a single person/entity/company/firm will be collectively entitled for allotment upto a maximum of 10 licensing units only. If any bidder becomes successful for more than 10 licensing units being the highest bidder, even then, as per this policy only 10 (Ten) licensing units will be allotted to such applicants. Those 10 licensing units shall be allotted, where the percentage increase in price over the reserve price is the maximum. For the remaining licensing units (over 10) an offer shall be made to the 2nd Highest Bidder (H2) to match the highest bid

price. If he accepts and has less than 10 licensing units allotted in his name, the vend shall be allotted to him. Otherwise, a similar offer shall be made to the 3rd Highest bidder (H3). If H3 also does not accept the highest bid or is not eligible then e-tendering shall be done again. Further, after first attempt, if deemed fit, the Department may go for any number of rounds of e-tenders for allotment of un-allotted licensing units. Moreover, after the completion of all rounds of tenders, the total quota of un-allotted licensing unit/s (if any) will be distributed equitably among the allotted licensing units for the Excise Policy year 2024-25 (01.04.2024 to 31.03.2025).

Explanation:-In case of Firms/Companies/Associations of persons, with different names but with same partners/directors/associates, they will be treated as 'Single Entity' for the purpose of allotment of Liquor Licensing Units. A maximum of 10 number of licensing units can be allotted to a 'Single Entity' of firms/companies/individuals.

In case any Licensing unit goes unsold even after successive rounds of auctions, the licensing units will be offered to Chandigarh Industrial and Tourism Development Corporation Limited (CITCO) for commercial operations, at the price approved by the Competent Authority. The CITCO may opt for any number of unsold licensing units, after approval of the Competent Authority.

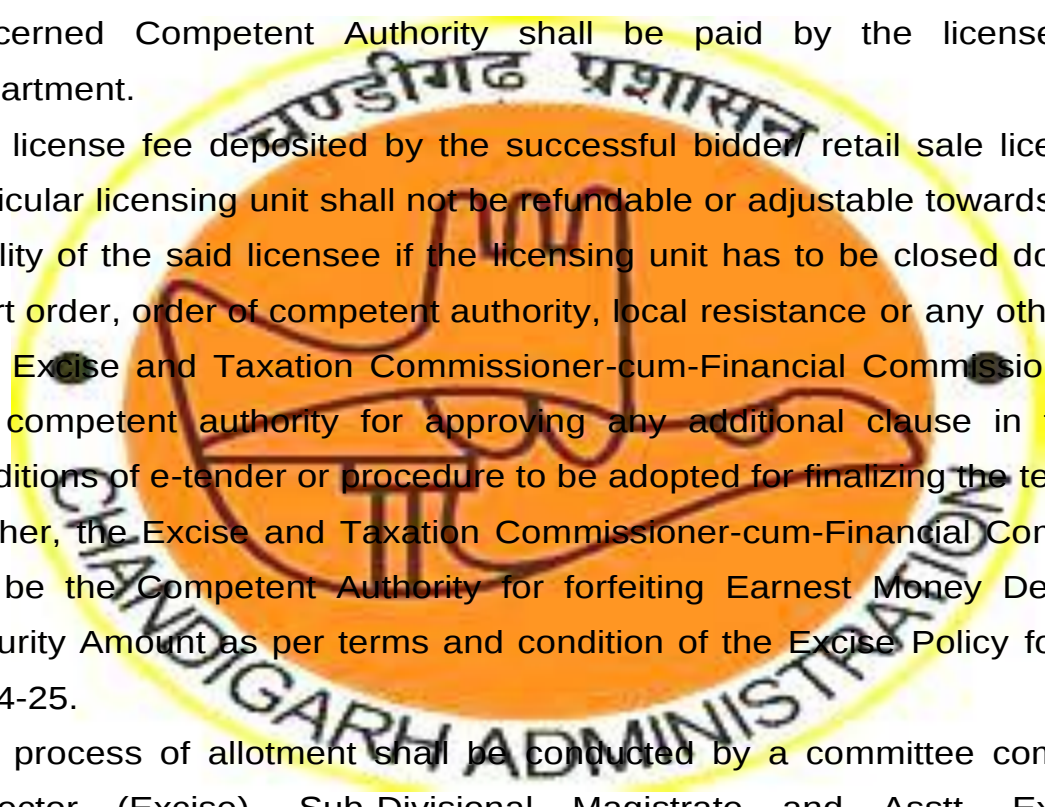
15. In case, highest bidder either surrenders or fails to deposit the first installment of licence fee in stipulated period, his/her earnest money will be forfeited and the second highest bidder will be considered as successful bidder for allotment of the licensing unit provided the second bid is at least equal to the Highest bid minus the forfeited earnest money. On the same principle offer will be extended to 3rd bidder. However, in case third bidder fails or his bid does not fit into above principle again e-tendering will be done. The reserve price for the unsold licensing units will be fixed by committee comprising of Excise and Taxation Commissioner as Chairman, Addl. ETC and AETC as its members.
16. While submitting e-bid, the bidder will be required to submit online documents i.e. Photograph, age proof, residence proof, proof of identity, copy of PAN of self or of all partners, copy of Aadhaar Card of self or of all partners, partnership deed of a partnership firm and eligibility affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of self or of all partner, as the case may be.
17. In case of companies, while submitting the e-bid, the company will be required to submit online documents i.e. Photograph, age proof, residence proof, proof of identity of authorized person & all the Directors, Registration Certificate issued by the Registrar of Companies under the Companies Act, 1956, a copy of PAN Card in the name of company as well as of authorized person and all the Directors, list of Board of Directors, Director Identification Number (DIN), copy of Aadhaar Card of authorized person & all the Directors, a resolution passed by the Board of Directors authorizing any person to apply on behalf of

the company and eligibility affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of authorized person & all the Directors.

18. Participation Fee of Rs. 2,00,000/- inclusive of GST (if any) and Earnest Money as given in Annexure-A shall be submitted by the tenderer online.
19. Participation Fee is non-refundable / non-adjustable. Even in case of non-submission of e-bid, the participation fee will not be refunded.
20. The licence will be allotted to the highest eligible bidder, even when it is a single responsive bidder (offering highest bid), quoting bid equal to or above the reserve price for a particular licensing unit. In case, more than one bid quoting the same highest price are received, the successful tenderer/bidder will be determined by a draw of lots amongst the tenderers quoting the same highest amount. In case, there is no bid or no eligible bid equal to or above the reserve price, the bids will be invited again for those particular licensing units.
21. **Financial Terms:-** The successful bidder will be required to deposit an amount equal to 13% of total bid amount within seven bank working days, from the date of allotment. This amount has two components: one component, 5% of total bid amount, shall be deposited as Bank Guarantee and is non-adjustable, yet, refundable subject to clearance of dues, after the end of policy year. Second component of 8% of total bid amount, shall be payable in government treasury in form of RTGS/DD/online, and shall be adjustable against license fee, and the earnest money paid along-with application/tender document for bidding will be adjustable in this component.
If the successful bidder fails to comply with the aforesaid condition of payment of security equivalent to 8% of bid money within 7 (seven) bank working days, the earnest money shall stand forfeited. In such a case, the liability of the highest tenderer will be limited only to the extent of earnest money tendered by him with the tender document, however, any other allotment in which he is a stake holder shall also be cancelled and the respective deposits made in the form of earnest money or security shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).
22. **Location of Liquor Vends:** - The licences will be granted at the locations notified in the Excise Policy. These licences will be granted in SCO/SCF/Shop/Booth, etc. in sectors, Industrial Areas, NAC, Rehabilitation colonies etc. Licensees to ensure that no vend be opened in Residential Dwelling Unit, non-commercial premises/spaces, resumed/non-conforming properties. The Department will not be responsible for providing space for opening of liquor vends. Further as per guidelines of the Apex Court, the sale of liquor shall be permitted only through licensed liquor vends which shall not be located within motorable or walking distance of 500 meters from the outer range of the National or State Highway or by a service lane along such

highway and such liquor vends shall neither be directly visible nor accessible from such National or State Highway {Provided that the above restrictions shall not apply to the licensed liquor vends located within the limits of Municipal areas}. Excise & Taxation Department will not be responsible for any adverse order passed on account of violations of above provisions.

In case, a successful bidder fails to arrange suitable/eligible premises within 30 days from the date of allotment, the 13% of bid money paid by him as security will be forfeited and the e-bids will be invited again for the said licence after re-fixing the reserve price for the remainder period of the licence. Liability of a bidder in such case will be limited upto 13% of bid money. Further the liquor vends can be opened by the licensee at the premises/ pucca structure/ shops owned by the Chandigarh Administration in the respective areas as mentioned in the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), with the approval of the Competent Authority. The rents thereof as decided by the concerned Competent Authority shall be paid by the licensee to the Department.

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- 23.** The license fee deposited by the successful bidder/ retail sale licensee for a particular licensing unit shall not be refundable or adjustable towards any other liability of the said licensee if the licensing unit has to be closed down due to court order, order of competent authority, local resistance or any other reason.
 - 24.** The Excise and Taxation Commissioner-cum-Financial Commissioner will be the competent authority for approving any additional clause in terms and conditions of e-tender or procedure to be adopted for finalizing the tenders. Further, the Excise and Taxation Commissioner-cum-Financial Commissioner will be the Competent Authority for forfeiting Earnest Money Deposited or Security Amount as per terms and condition of the Excise Policy for the year 2024-25.
 - 25.** The process of allotment shall be conducted by a committee comprising of Collector (Excise), Sub-Divisional Magistrate and Asstt. Excise and Taxation Commissioner. The Chandigarh Administration shall appoint Senior Officer from the Administration, as observer, who will supervise the proceedings.
 - 26.** The whole process of allotment shall be video graphed.
 - 27.** The allotment shall take place at duly publicized venue on the date and time to be fixed by Excise and Taxation Commissioner, U.T. Chandigarh.
 - 28.** Online Acknowledgment Slip generated by the system will be the pass for the entry to the venue of allotment. If any person commits misconduct at the venue, he/she shall be debarred from participating in the proceedings and his/her earnest money will be liable to be forfeited.
 - 29.** Verification of particulars would be made in respect of the successful allottees before the license is actually granted. The verification of Bank Guarantee and documents furnished by the successful allottee shall be made by the Excise

Inspector of the respective circle.

- 30.** The list of successful allottees shall also be displayed at a conspicuous place in the office of the AETC.
- 31.** The licences shall be granted by the Collector (Excise) after the approval of the Excise and Taxation Commissioner, U.T. Chandigarh.
- 32.** All licences, whether for wholesale or retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/Orders/Regulations/Instructions/Policies framed thereunder from time to time as applicable to U.T. Chandigarh and all other instructions / orders/ circulars issued by the Excise & Taxation Commissioner-cum-Financial Commissioner, U.T. Chandigarh from time to time.
- 33.** No interest will be payable on the earnest amount.
- 34.** In case any situation arises, where re-allotment of a licence is required, the reserve price will be fixed by computing it from the original license fee for the remainder period or the balance license fee as may be decided by the Department. In case no bid is received at this reserve price, the procedure prescribed for un-allotted licenses will be followed for allotment of that license. The re-allotment will be done at the risk and cost of original allottee. In case of any deficiency in the revenue, the balance/deficient amount will be recoverable from the original allottee as arrears of land revenue but in case a higher bid is received, no benefit will be given to the original allottee.
- 35.** Every successful allottee shall be required to furnish surety bond in Form M-75 with two sureties before the commencement of business.
- 36. Solvency Certificate:** Every successful bidder has to submit a Solvency Certificate duly attested by "Tehsildar"/ "Solvency Certificate issued by Bank" equivalent to the 20% of the amount of bid money within 15 days from the date of allotment.
- 37. Payment of Licence Fee in Installments:** After adjusting the amount of security money equal to 8% of bid money deposited in the form of security against license fee, the licensee will be required to pay the remaining license fee in nine monthly installments (as shown below) or by December, whichever is earlier,

Month	Payment Schedule when allotment done on/before 31 st March, 2024
April 2024	8%
May 2024	8%
June 2024	12%
July 2024	10%
August 2024	10%
September 2024	10%
October 2024	12%
November 2024	12%
December 2024	10%
January 2025	-
February 2025	-
March 2025	-

In case any licensing unit gets successfully auctioned after 31st March, 2024, the licensee shall pay the remaining license fee in equal monthly installments upto December 2024. Each installment must be paid by 30th/31st of the month.

In case of late payment of any installment an interest @1.5% per month to be calculated on daily basis shall be charged, if deposited by 15th of next month.

In case, the licensee does not deposit the complete license fee along with interest by 15th day of next month, however deposits minimum 50% of the license fee and applicable interest on total due amount @1.5% by 15th day of the next month, the licensee will be allowed to deposit remaining license fee and applicable interest on remaining due amount @ 2% per month to be calculated on daily basis w.e.f. 16th day till the time, fee is deposited or till 25th day of the next month, whichever is earlier.

Further, in case licensee fails to deposit minimum of 50% of license fee along-with the total interest at 1.5% per month calculated on daily basis by 15th day of next month, the license will be suspended and the licensing unit will be closed by the way of sealing, by the department.

Further, in case the licensee fails to deposit pending/remaining 50% of license fee along-with the interest @2% per month calculated on daily basis by 25th day of the next month, the license will be suspended and the licensing unit will be closed by the way of sealing by the department

After sealing (as the case may be whether on 16th or 26th due to non-payment of dues as mentioned above), the licensee shall have to pay the balance dues along with applicable interest@1.5% per month calculated on daily basis, to get his license operational.

The balance security money equal to 5% of bid money furnished in the form of Bank Guarantee shall be released, after clearance of all the dues, if any, pending towards the licensee, after the end of the policy year 2024-25.

If some liquor licensing unit are not allowed to open during the Excise Policy Year 2024-25(01.04.2024 to 31.03.2025), because of licensing unit falling in containment zone or lockdowns will be announced by the Govt. of India/ Chandigarh Administration, in such cases, proportionate reduction in licence fee and quota will be given.

- 38. i) Distribution of Quota:** Total Basic Quota of Indian Made Foreign Liquor, Imported Foreign Liquor (Bio Brands i.e. Whisky) & Country Liquor of the licensing units mainly will be in proportion to the Reserve Price of the licensing unit. However, keeping in view the less demand of the Country Liquor in Category 'A' shops (where sale of IFL is more) and Imported Foreign Liquor in Category 'B'

shops (where sale of Country Liquor is more), the basic quota of the Imported Foreign Liquor (Bio Brands i.e. Whisky) and Country Liquor are suitably rationalized as per **Annexure ‘B’**.

The remaining licensing units i.e. Category ‘C’ Shops, the quota for these retail sale licensing units is distributed in proportion to the Reserve Price of the licensing unit. For the licensing units which have the option to open two or more retail sale outlets (hence may have more than one category), the quota has been distributed as per the locations, as per **Annexure - B**.

ii) Change of quota: The licensee can convert 10% of his basic quota of Country Liquor into Indian Made Foreign Liquor and IFL (Bio-brands), in any proportion. However, this option of conversion of Country Liquor into IMFL may be exercised only in respect of owned registered brands of IMFL of Local Manufacturing/ Bottling Plants. The licensee can convert 10% of his basic quota of IMFL, into IFL. Levies shall be payable as applicable according to the kind of liquor to be lifted.

iii) Monitoring of Quota: Each licensing unit licensee shall be required to lift the basic allotted quota of IFL, IMFL and country liquor fixed for his licensing unit, as per the below given schedule:

Sr. No.	Period	Quota to be lifted
1	Upto 30.06.2024 (Ist Quarter)	Min 25% of the total allotted quota of each of IFL, IMFL and country liquor
2	Upto 30.09.2024 (IIInd Quarter)	Min 50% of the total allotted Quota of each of IFL, IMFL and Country Liquor
3	Upto 31.12.2024 (IIIrd Quarter)	Min 80% of the total allotted quota of each of IFL, IMFL and country liquor
4	Upto 28.02.2025	100% of the total allotted quota of each of IFL, IMFL and country liquor

iv) In case of non-lifting of allotted quota on quarterly basis, the licensee has to pay a penalty of Rs. 60/- per proof litre on country liquor and Rs. 125/- per proof litre on IMFL and Rs. 500/- per proof litre on IFL(Bio Brands i.e. Whisky) before seeking pass/permit for next quarter. In case the quota shortfall of a quarter is made up in subsequent next quarter, penalty so recovered shall be adjusted against payable Govt. Dues, but the penalty amount paid for non-lifting of quota in the 4th quarter, will not be adjusted against payable Govt. dues being last quarter of the year. No permit/pass will be issued to the concerned L-2/L-14A licensee till the payment of penalty on un-lifted quota.

v) The licensee can lift the un-lifted quota of previous quarter in next quarter and by 10th of March, 2025 in case of 4th quarter after the payment of penalty on un-lifted quota. The penalty shall be in addition to the assessment fee (in case of IMFL/IFL) on un-lifted quota and shall neither be refundable.

vi) Additional Quota: The licensees of retail sale licensing unit of L-2/L14A shall be entitled to lift additional quota upto 50% of the basic quota allotted for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025). Other Excise levies shall be payable as applicable according to the kind of liquor to be lifted. The additional quota that can be allowed to be lifted at any point of time only when original quota is exhausted and that too when due license fee up to date has been paid in full. In addition, it is clarified that this limit of 50% is on original basic quota of the licensing unit, and not on the quota derived after conversion by licensee as per sub-clause (ii).

vii) Stock Transfer Fee: An outgoing licensee will be allowed to transfer the left over stock of IMFL, IFL, Beer, Wine, Ready-to-Drink Beverages etc. at the end of the term to an incoming licensee (in accordance with the provisions of Punjab Liquor Licence Rules, 1956 as applicable to UT, Chandigarh) on payment of stock transfer fee @ Rs. 5/- per Proof Litre on Country Liquor, Rs. 10/- per proof litre on IMFL/IFL and Rs. 5/- per Bulk Litre on Beer, Wine, RTD, Champagne, Cider, etc. However, this quota shall not exceed two month's basic quota of an incoming licensee of Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) and this quota will be in addition to the quota fixed for that licensing unit for the period of tender. Further any difference in the rate of extra license fee/excise duty and Assessment fee over the last year's Extra License Fee/ excise Duty and Assessment fee on left over liquor will be recoverable as fee from the incoming licensee. The lifting of Beer by a licensing unit will not be a part of above said quota fixed for the licensing unit. Similarly, wines, champagne, cider, ready to drink beverages, liqueurs, etc. will not be a part of above said quota fixed for the licensing unit.

The L-2/L-14A licensee can sell this carried forward stock upto 30.06.2024 only. After 30.06.2024 licensee will not be allowed to sell this quota and thereafter the licensee will have to surrender his unsold stock to Collector (Excise), against which he will not have any claim. Collector (Excise) shall dispose off such stock surrendered as prescribed under Punjab Excise Act/ Rules (as applicable to U.T., Chandigarh) framed thereunder.

39. It shall be mandatory for all the retail sale licensees to issue invoice for sale at their vends. It will also be mandatory for the retail sale licensees to provide an alternate option of payment to the customer instead of cash payment i.e. POS machines at sale points is being introduced. In case of violation of this provision, a penalty of Rs. 5000/- per incident shall be imposed on the licensee, after enquiry by the Collector (Excise).

40. Possession Limit: Quantity of purchase and possession of liquor by an individual for Country liquor, IMFL/IFL, Beer and Wine is fixed as under:

- | | | | |
|----|----------------|----|-----------------------|
| a. | Country Liquor | :- | 6 Bottles of 750 ml |
| b. | IMFL/IFL | :- | 12 Bottles of 750 ml |
| c. | Beer | :- | 12 Bottles of 650 ml. |
| d. | Wine | :- | 12 Bottles of 750 ml. |

The fee for the grant of L-50 shall be Rs 2,000/- for Excise Policy Period 2024-25 (01.04.2024 to 31.03.2025) and Rs 10,000/- for life time. The private possession limit will be as under:-

- a) IMFL/IFL 36 Bottles of 750 ML - For different sizes, total quantity not exceeding 36 X 750 ML = 27 BL
- b) Beer 72 Bottles of 650 ML
- c) Wine 36 Bottles of 750 ML

41. 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 and School/ Colleges. The distance shall be measured from the main entrance of the liquor vend. However, this provision will not apply in such cases where a new school/ College or a place of worship comes up within a distance of 50 meters during the currency of the year subsequent to the establishment of vend in Excise Policy Year 2024-25(01.04.2024 to 31.03.2025).

The Administration/Department reserves the right to refuse permission for a particular location for the reasons of public morality, public health and public order.

42. Dry Days: - The dry days of 15th August and 26th January, to be observed upto 05:00 PM and 2nd October for whole day. The dry-days as notified/ directed by the Election Commission of India / State Election Commission/ Chandigarh Administration, will also be observed as Dry Days. If any breach of dry day is detected, in addition to the penal proceedings, the licensed vend shall be automatically sealed for three days commencing from the next day of the dry day by AETC under intimation to the Excise and Taxation Commissioner and Collector (X). The licensee shall not be entitled to any compensation of any kind or relief in license fee or quota on account of such closure.

43. Working Hours for liquor vends: - 9 AM to 12 Midnight throughout the Excise Policy Period 2024-25 (01.04.2024 to 31.03.2025). In case of outbreak due to coronavirus, all the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of liquor vends/ establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid-19 and no compensation of any type whatsoever in licence fee, quota etc. will be given to the licensees on account of reduction in working hours.

44. About Bar Licences

Hotels and Restaurants will be allowed to apply the licence in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA before the commencement of their operations. However the licence will be granted only after the commencement of the operations of Hotel/Restaurant. The holder of licence in form L-3/L-4/L-5, L3A/4A/5A shall be eligible to apply for the grant of L-10C (Micro-Brewery) licence only after 15 days from the grant of licence in form L-3/L-4/L-5, L-3A/4A/5A. It will be mandatory for the licensees to provide the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar Licence premises of the hotels/ restaurants serving alcohol and a signage at the proper place mentioning clearly the permissible limits of consumption of alcohol as per relevant laws and also

mentioning thereof 'Be Safe-Don't Drink and Drive'. Further, the hotel/Bars/Restaurants/Pubs licensee shall also mention clearly on the signage board that "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is prohibited in Law and Punishable with Rigorous Imprisonment and Fine." Bar Licences to be allowed to have an additional bar in the establishment on payment of 50% of the license fee of the bar and an additional place to serve liquor from the bar on payment of 10% of the license fee of the bar.

In case of any outbreak due to coronavirus, the licence fee for the licences in form L-3/L-4/L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA & L-12C will be charged on prorata basis i.e. proportionate reduction in licence fee will be given if these licences are not allowed to open during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), because of these licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The bar timings for the purpose of sale, service and consumption will be 11:00 AM to 01:00 AM (past midnight) throughout the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), except on dry-days and the last order for liquor will not be booked after midnight i.e. 12 O'clock. However, these timing can be further extended by 02 hours (i.e. upto 03:00AM past midnight with last order not being booked beyond 02:00AM past midnight) on payment of additional annual fee of Rs. 8 Lacs per annum. Category 'A' Hotels are allowed to serve liquor round the clock to promote tourism. After allowing this facility, the licence fee for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) of these hotels will be now Rs. 20 lacs. Further, Category 'B' Hotels and Category 'C' Hotels can also avail this facility after paying licence fee equivalent to that of Category 'A' Hotels.

All the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid19 and No compensation of any type whatsoever in licence fee will be given to the licensees on account of reduction in working hours. Further, if any licensee violates any of the guidelines issued by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time, then his licence may be suspended/ cancelled by the Collector (Excise).

Being L-3 Licence holder, the facility of Mini Bar for the occupants in all the rooms of the Category 'A', 'B' and 'C' are allowed in the current Excise Policy 2024-25 (01.04.2024 to 31.03.2025) and will also be covered under the same licence fee.

Category 'A' hotels having L-3, L-4 and L-5 licences will be allowed to procure their requirements of Imported liquor (BIO Brands) also from authorized sources outside U.T. Chandigarh on payment of the label registration fee and all the excise levies applicable to L-1F/L-1DF and L-3/L-4/L-5 licensees.

To facilitate prospective bar (L-3/L-4/L-5) licensees, the licence fee schedule is fixed as

under:-

1. In case, licence is granted on or before 30th September, 100% of the licence fee will be payable.
2. In case, licence is granted after 30th September, only 50% of the licence fee will be payable.

45. Taverns to continue with a licensing unit at licence fee mentioned in Annexure C in order to prevent rowdy and drunken behavior of the public. No tavern will be allowed to function in an open space without surrounded by 4 walls with concrete roof and strictly as per provisions of the Excise Laws. The Tavern shall be located in separate premises from the vend by metes and bounds. Tavern attached to licensing unit 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 and also to be registered with FSSAI. In order to improve the ambience and functioning of Tavern attached to a licensing unit, there shall be provision of metered electric and water supply and there should be proper system of garbage collection and disposal along-with separate kitchen, tiled flooring in kitchen, seating hall and toilets.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

It will be mandatory for all the licensees to provide the facility of alcometer to the consumers for voluntary assessment of alcohol level at the licenced premises of the Tavern and a signage at the proper place mentioning clearly the permissible limits of consumption of alcohol as per relevant laws and also mentioning thereof 'Be Safe-Don't Drink and Drive'.

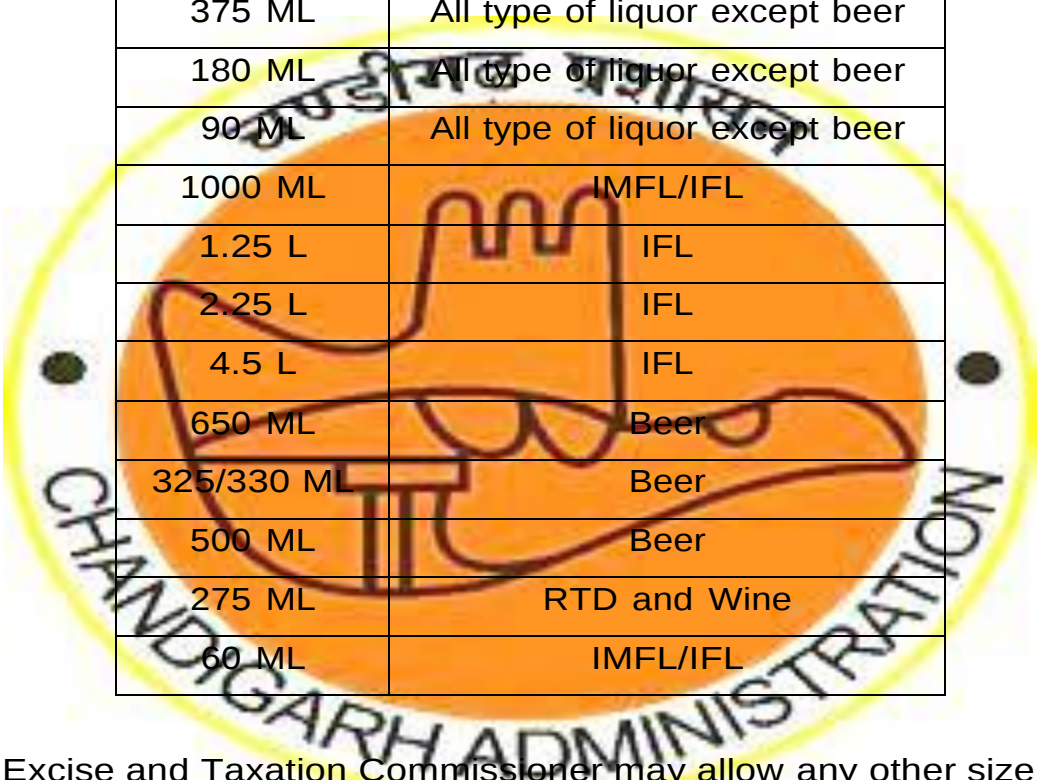
In case of any outbreak due to coronavirus, the licence fee will be charged only for the operations of the Tavern on pro-rata basis i.e. proportionate reduction in licence fee will be given if the Taverns are not allowed to open during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), because of taverns falling in containment zone or lockdowns announced by the Govt. of India / Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

- 46.** The Collector may refuse to grant a licence for Tavern in exercise of the powers conferred under section 35 of the Punjab Excise Act, 1914 as applicable to UT, Chandigarh.
- 47. Holograms/Intaglio printed security labels** with holograms on packings/bottles of country liquor, Indian Made Foreign Liquor and Imported Foreign Liquor (excluding Beer, Wine, Champagne, Liqueurs and RTD etc.) will be mandatorily affixed by licensee at the time of bottling & labeling of liquor bottles in case of Country Liquor & IMFL and at the time of transfer from Custom Approved Bond to L-1F in case of IFL at his own expense except on liquor sold at L-9 licensee.

The department will implement 'Track & Trace' system during the policy year. The cost of compliance of the 'Track & Trace' system will be borne by licensees as notified. Any

directions passed by the Competent Authority for implementation of Track and Trace system would be binding upon the stakeholders.

- 48. Checking by Health Department:** - Sampling of liquor by Health Department shall be done jointly with officers of the Excise and Taxation Department not below the rank of Excise & Taxation Inspector and sampling process shall be videographed.
- 49. Checking of vends by Police Officer:** - In case of requirement, after seeking approval of ETC, a police officer not below the rank of Deputy Superintendent of Police, accompanied by an Excise Officer not below the rank of Excise & Taxation Officer may check a licensed excise premises. The inspection shall be duly videographed and video footage thereof shall be submitted to ETC within a period of seven days.
- 50. Size of Excise Bottles:** - The size of bottles will be as given below:-



750 ML	All type of liquor except beer
375 ML	All type of liquor except beer
180 ML	All type of liquor except beer
90 ML	All type of liquor except beer
1000 ML	IMFL/IFL
1.25 L	IFL
2.25 L	IFL
4.5 L	IFL
650 ML	Beer
325/330 ML	Beer
500 ML	Beer
275 ML	RTD and Wine
60 ML	IMFL/IFL

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

- 51. 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 liquor brands.
- 52. Assessment Fee shall** be charged at the time of grant of permits, at the rates as prescribed in the **Annexure ‘F’**.
- 53.** The various excise levies as mentioned in the Annexure D, E & F, if not mentioned elsewhere in the Excise Policy, shall be charged.
- 54. Transfer of allotment:** - The successful allottee would have the option to get his/her allotment of licensing unit transferred before or after the grant of license. However, such transfer shall be on the basis of following terms & conditions:-

- i) The successful allottee/original licensee shall be required to deposit 1% of the license fee of the licensing unit as transfer fee.
- ii) The successful allottee/original licensee should not be a defaulter of revenue at the time of transfer of license.
- iii) Subsequent transfers are also allowed after depositing the 1% of the licence fee during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).
- iv) Before transfer of the licence of licensing unit, the prospective licensee shall submit all the required documents prescribed under the Excise Policy/Act/ Rules as applicable to U.T, Chandigarh.
- v) The request made by the successful allottee/ original licensee for the transfer of licence shall be subject to confirmation/approval by the Collector.

55. Franchise Fees: - Franchisee Fees of Rs 3/- per PL shall be charged on bottling on franchise basis of brands of IMFL and Beer meant for export as well as for local consumption.

56. Import Fees: In order to generate more revenue, the import fees @Rs 26 per PL in case of IMFL/IFL, @Rs. 22 per PL in case of CL and @Rs. 6/-per BL in case of Imported Beer shall be leviable. In order to promote Indian Beer & Wine Industry there is no change in import fee on Indian Beer & Wine and the same shall be leviable @Rs 5/- per BL in case of Beer/RTD/Liqueur & @ Rs. 4 per BL in case of Indian Wine.

57. Export Fee: The Export Fee of Rs. 1 per PL shall be charged on export of Country Liquor (CL) and Rs. 2 per PL shall be charged on the export of Indian Made Foreign Liquor (IMFL).

58. L-10C LICENCE FOR MICROBREWERY PROJECT

In order to shift people from hard liquor to liquor with low alcoholic content, a license in form L-10C may be granted for retail sale of beer to be manufactured by Microbrewery. The licence may also be granted independently on payment of License Fee of Rs 10.00 Lac for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025). The Excise Duty shall be charged on the basis of its annual installed capacity of fermenting tanks @ Rs 30/- per BL annually and paid in equal quarterly installments and each installment will be paid by 15th of the start of the month of the each quarter failing which an interest @ 1.5% per month to be calculated on daily basis paid along-with the duty.

In case of any outbreak due to coronavirus, the licence fee for the licence in form L-10C will be charged on pro-rata basis i.e. proportionate reduction in licence fee will be given if the L-10C Licences are not allowed to open during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), because of L-10C Licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation

of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The licensee shall arrange to check the quality of raw materials used and the beer produced in the microbrewery by a chemist holding a degree in biochemistry/ specialization in the alcohol technology.

The beer produced in the Microbrewery shall be released for sale only after the said chemist certifies that such beer is fit for human consumption on daily basis.

The L-10C licensee shall sell Beer manufactured in his micro brewery for consumption in lounges on the premises. He shall be allowed to sell Draught Beer in Kegs of 25 Litre and 50 Litre capacity against Excise Permits to licensees L-12C, L-3, L-4 and L-5, L-3A, L-4A and L-5A.

The Licensee, shall not pack beer in bottles, CANS or Pouches for sale. The licensee shall arrange to check the quality of Draught Beer before supply to the above mentioned licensees by a chemist holding a degree in biochemistry/ specialization in the alcohol technology and the consignment must contain the manufacturing date and expiry date on it.

59. GRANT OF ADDITIONAL GODOWNS:

In case of retail sale vends (L-2/L-14A), an additional godown shall be granted on extra fee of Rs 5.00 Lac for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) within the radius of 250 meters of an existing vend. The Excise & Taxation Commissioner-cum-Financial Commissioner, Chandigarh can relax this condition in exception cases. For Additional Godown, the licensee has to comply with all the regulations and stipulations of opening of the retail outlets with regard to location and other terms & conditions thereof.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

60. Registration of Banquet Halls: The registration of Banquet Halls/Marriage Palaces/except Chandigarh Municipal Corporation Community Centers, etc. by applying for Licence in Form L-5D for serving of liquor in functions organized in these places will be mandatory. The licence fee of this licence is fixed at Rs. 75,000/- for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

61. Leasing of Whole or a part of B.W.H.-2(bottling plant)

No Leasing of whole or a part of B.W.H.-2 (bottling plant) will be allowed during the Excise Policy Year 2024-25.

62. Shifting of Godown

The wholesale licensee i.e. L-1B, L-1C, L-1C1, L-1D, L-1DF, L-1F & L-13 will be allowed to change/shift their licensed premises during for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) on a payment of Rs 50,000/- per license.

63. Overtime in case of BWH-2 licence

The BWH-2 licensee will be allowed to continue their bottling operations on any holiday or after 05:00 PM by depositing a fee of Rs 10,000/- for one holiday and Rs 5000/- for working after 05:00 PM till 07:00 PM except on Sunday. The hours of operation for

dispatches from Distilleries/ Bottling Plants shall be limited from 09:00 AM to 06:00 PM except on Sunday. The time period between 05:00 PM and 06:00 PM, for dispatch only, is without overtime charges.

- 64.** In order to generate more revenue and to stop the illegal sale and service of liquor as well as to facilitate the prospective bar license applicants & general public, the license in form L12AA will continue in the Excise Policy Year (01.04.2024 to 31.03.2025).

A Licence in Form L12AA (TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/RESTAURANT) may be granted by the Collector (Excise) to the prospective bar licensee after duly examining the merits of the case & on payment of Rs. 40,000/- per day. The L12AA licence will be granted maximum for 10 days in a month and only till the regular bar licence is granted.

65. Penalty for non maintenance of Minimum Rates

In case of non maintaining the Minimum Retailsale Price by the retailsale (L-2/L-14A) licensee of CL, IMFL, IFL, Beer etc., the licensing unit of the licensee will be automatically suspended on detection of breach of conditions of minimum retail sale rates for the day of detection and two days of following it. The vend shall be sealed by Competent Authority for this period with prior intimation to Excise & Taxation Commissioner, U.T., Chandigarh. The sealing of the vend shall be in addition to any other penal proceedings under the Law that may be initiated.

- 66.** In the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), a licence in Form L-2D (Retail vend of Imported Wine, Indian Wine, Indian RTD, Imported RTD & Imported Beer for consumption off the premises). The Collector (Excise) may grant the L-2D licence on payment of licence fee of Rs. 2.25 lac for the excise policy year (01.04.2024 to 31.03.2025), to the following:-

- I. Shop/establishment registered under the "Goods and Service Tax Act, 2017"/ "Punjab VAT Act, 2005" and "The Punjab Shops and Commercial Establishments Act, 1958" in U.T. Chandigarh in an approved commercial market, Petrol Pumps or shop or in a mall having minimum covered area of 300 sq. ft.
- II. Commercial establishments running with the following business and having minimum turnover of Rs. 50 lacs (Under the Goods & Service Tax Act, 2017 or under the Punjab VAT Act, 2005 (as applicable to U.T. Chandigarh) during the year 2023-24: -
 - a) Establishments for the retail sale of petrol and petroleum products used for transport.
 - b) Establishments for the retail sale of confectionery/Bakery items.
 - c) Departmental Stores.

The L-2D license shall be granted, subject to the following conditions:-

1. There should be a Separate area exclusively for sale/storage/display of alcoholic products.
2. Systematic layout of alcoholic products in shelves which can be accessed by

the walk in consumers.

3. The premises should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite, etc.
4. Computerized system of issuing cash memos should be available at the premises.
5. The sale of liquor, from a L-2D, shall be allowed only till 12 midnight or at par with other retailsale licensing units (L-2/L-14A), as per Excise Policy.

67. Compensation: No compensation of any kind or relief in license fee on account of natural calamity such as fire, floods, drought, earthquake etc. or on account of riots or as a result of preventive closure ordered by the Chandigarh Administration or as a result of any remission by a court order or order of the competent authority, beyond the specific relief given or due to any action taken by any Department of Chandigarh Administration, shall be admissible to the licensee except as provided under clause 37 of the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

68. Ban on Advertisements: The licensee can at no time advertise the sale of liquor by announcing it on loudspeakers or by any other means. All signages and advertisements of the availability of liquor shall be prohibited. All the licensees are bound to abide by Chandigarh Advertisement Control Order, 1954.

69. Installation of CCTV Cameras in the Bottling Plants

In order to monitor the bottling operations and dispatches of liquor, an integrated CCTV mechanism should be installed with 30 days backup in the bottling plants and the expenditure for this will be borne by the licensees.

70. It will be mandatory for all the retail sale liquor vends i.e. L-2/L-14A to install CCTV cameras at their vend with 30 days backup by 01st May, 2024.

71. If any licensee under the Excise Act is found selling expired liquor, such licensee shall attract a penalty of Rs. 75,000/- for first time violation, Rs. 1,00,000/- for second time violation and Rs. 1,25,000/- for each subsequent violation.

72. Cow Cess

Cow Cess Chandigarh Administration has notified vide notification bearing no. 6/1/1137-FII(9)-2020/1808 dated 30th January, 2020 the levy of Cow Cess, will also be applicable in this Excise Policy Period 2024-25 (01.04.2024 to 31.03.2025) with slight modifications in applicability of rates. This cess will be levied @ Rs. 0.50/- per bottle of 750 ml of Country Liquor, Rs. 0.50/- per bottle of 650ml of Beer and Rs. 1/- per bottle of 750 ml/ 700ml of whisky and will be deposited by the wholesale licensees in the dedicated bank account of Municipal Corporation. The new rates will be subject to notification issued by local Government Chandigarh Administration in this regard. This cess levied is subject to the notification issued by the Local Government, Chandigarh Administration from time to time.

73. Digital Payment

To promote Digital Payments, the arrangement of online deposit of excise revenue has been started and the payment of all the amounts relating to the excise revenue will be made through electronic payment platform like Debit Cards, Credit Cards, RTGS, NEFT

and other such mediums apart from other modes of payments. No cash transaction/ payment towards excise dues will be accepted by the Excise & Taxation Department, U.T. Chandigarh.

74. Ease of Doing Business

The Excise & Taxation Department in order to promote ease of doing business will provide the facility of online issuance of various licenses, approval of labels and permits/ passes local as well as for import so that there is minimum physical interface.

- 75. (A)** At present total 12 B.W.H.-2 (Bottling Plants) licences have been granted by the Department, which is high in number as compared to the neighboring States. Therefore, no new B.W.H.-2 (Bottling plant licence) will be granted during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025). Further, the licensee will be bound to intimate subsequent changes in directors/ ownership to Excise & Taxation Department. Any change in ownership of company holding the licence of bottling plant beyond 49% will have to be intimated to Excise & Taxation Department which will have the discretion to continue or withdraw the licence to avoid any such change amounting to leasing of bottling plant. It will also be mandatory for all the Bottling Plants to deposit a bank guarantee equivalent to Rs. 30 Lakh with the Department. In any case, if any of the Bottling Plant violates the provisions of Excise Act and Rules made there-under, then after following required and mandatory procedure, the licence of said plant would be suspended/ cancelled with compounding of offence subject to :-

- i. On first violation, suspension of the licence for one month which can be compounded by paying a minimum compounding fee equal to five times the revenue loss, but not less than one lakh rupees.
- ii. On second violation, cancellation of the licence, which can be compounded by paying a minimum compounding fee equal to ten times the revenue loss but not less than ten lakh rupees.
- iii. On Third and subsequent violation cancellation of the licence, which can be compounded by paying a minimum compounding fee equal to twenty times the revenue loss but not less than twenty lakh rupees.
- iv. In case compounding fee is not paid for cancellation, the firm will not be entitled for renewal of license

Ex-Servicemen will be deployed at each Bottling Plant and at CCTV Control Room in order to keep a check on the Bottling Plants at the expense of the Bottling Plants.

The Fire Safety Certificate issued by the Municipal Corporation is mandatory for all B.W.H.-2 licences (Bottling Plants).

(B) No license (Bottling plant, Wholesaler, Clubs/Bars etc) will be renewed in case where adjudication of two breach cases have been finalized against the licensee in an Excise Policy year.

76. The Bottling Plants will get a technical and structural audit of their Bottling plant done from reputed institutions like IIT (Indian Institute of Technology) Ropar, PEC (Deemed University) Chandigarh or Thapar Institute of Technology, Patiala by 01.05.2024, at their own expense. If the audit report is not submitted, the plant will not be allowed to operate post 01.05.2024.

77. Installation of Flow Meter in the Bottling Plants

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

78. It will be mandatory for all the retail sale liquor vends (L-2/L-14A) to issue computerized bills.

79. Grievance Redressal

A grievance redressal box has been put up in the office of Deputy Commissioner-cum-Excise & Taxation Commissioner wherein the citizens can drop their grievances related to the Excise. Further, the citizens can also raise their grievances on whatsapp no. i.e. 7973855325, e-mail id i.e. etugrievances@gmail.com or through landline no. i.e. 0172-2700109.

80. A) No License would be granted , to a person who has been convicted of any offense under the Punjab Excise Act 1914 or , Narcotic Drugs and Psychotropic Substances Act 1985, or

B) No License would be granted to a person convicted of any offence and sentenced for not less than two years, other than offense referred to in sub-clause (A).

C) In case, any department of Chandigarh Administration, withdraws the NOC given to any licensee, the excise department may withdraw the License, after giving opportunity of hearing.

81. Digi-Lock is mandatory for every vehicle to be used for import of Extra Neutral Alcohol(ENA)/ Spirit.

82. In case of any un-avoidable circumstances, the Excise Policy for the year 2024-25 may be extended upto 30.06.2025 with prior approval of the Competent Authority. The licence fee for the said period shall be charged on pro-rata basis and other excise levies will remain the same.

83. Power to remove Difficulties

If any difficulty arises in giving effect to the provisions of the Excise Policy, the Excise & Taxation Department with the approval of the Administrator, U.T., Chandigarh may, by order, make such provisions, including any adaptation or modification of any provision of this policy, as appear to the Excise & Taxation Department to be necessary or expedient for the purpose of removing such difficulty.

Vinay Pratap Singh, IAS
Excise & Taxation Commissioner,
U.T., Chandigarh.



Annexure-‘A’

Sr. No.	Reserve Price Of Licensing Unit	Earnest Money Deposit (EMD) (01.04.2024 to 31.03.2025)
1	Rs (1,00,00,001- 2,00,00,000)	Rs 10,00,000/-
2	Rs (2,00,00,001- 3,00,00,000)	Rs 15,00,000/-
3	Rs (3,00,00,001- 4,00,00,000)	Rs 20,00,000/-
4	Rs (4,00,00,001- 5,00,00,000)	Rs 25,00,000/-
5	Rs (5,00,00,001 and above)	Rs 30,00,000/-



Annexure ‘B’

Sr. No.	Licensing Unit (LU) Code	Location	Maximum Number of retail outlets/ vends allowed to be opened	Reserve Price for Excise Policy 2024-25 (01.04.2024 to 31.03.2025)	Quota fixed for Excise Policy 2024-25 (01.04.2024 to 31.03.2025) As per Clause 38			
					IMFL	IFL	CL	TOTAL
1	LU-1	Sector 7 Madhya Marg Market	1	57000000	147960	13161	11342	172463
2	LU-2	Sector 7 Internal Market	1	56201300	145887	8449	22366	176702
3	LU-3	Sector 8 Madhya Marg	1	37418269	97130	5626	14891	117647
4	LU-4	Sector 8 Internal Market	1	81156193	210664	18739	16149	245552
5	LU-5	Sector 9 (any market)	2	138555179	359660	31993	27570	419223
6	LU-6	Sector 10 Market	1	48262847	125280	11144	9603	146028
7	LU-7	Sector 11 Market	1	65006677	168743	15010	12935	196689
8	LU-8	Sector 15 Market	1	59762645	155131	13799	11892	180822
9	LU-9	Sector 16 Market	1	40575555	105325	6100	16148	127573
10	LU-10	Sector 17-D & E Market	1	36955000	95927	5556	14707	116190
11	LU-11	Sector 17- B & C Market	1	57000000	147960	8570	22684	179213
12	LU-12	Sector 18 Market	1	34932566	90677	8066	6951	105694
13	LU-13	Sector 19C Market	1	36485194	94708	5485	14520	114713
14	LU-14	Sector 20C (Near Light point of Sector 20 & 30)	1	23298750	60479	3503	9272	73253
15	LU-15	Sector 20D Internal Market	1	42750949	110972	6427	17013	134413
16	LU-16	Sector 20 Market (on Dakshin Marg)	1	25324911	65738	3807	10078	79624
17	LU-17	Sector 21 Market	1	25823599	67033	3882	10277	81192
18	LU-18	Sector 22-A Market (Opp. Prade Ground)	2	57357911	148889	8623	22826	180339
		Sector 22-B Market (Opp. Bus Stand)						
19	LU-19	Sector 22-B Market (On Himalaya Marg)	1	54337401	141048	8169	21624	170842
20	LU-20	Sector 22-C (any market)	2	66616237	172922	12435	20533	205890
21	LU-21	Sector 22-D Market	1	53893691	139897	8103	21448	169447
22	LU-22	Sector 23 Market	1	29347764	76181	4412	11679	92272
23	LU-23	Sector 24-C Market	1	43202081	112143	9975	8596	130715
24	LU-24	Sector 24-D Market	1	44534347	115602	10283	8862	134746
25	LU-25	Sector 25 Market	1	27310217	70891	4106	10869	85866
26	LU-26	Sector 26 TPT Area only (in Booth Market near Entry Point of TPT Area)	1	68474709	177746	10295	27251	215291
27	LU-27	Sector 26- Grain Market	1	43841925	113804	6591	17448	137843
28	LU-28	Sector 26- Madhya Marg	1	47786762	124044	11034	9509	144587
29	LU-29	Sector 27-C Market	1	36089673	93681	8333	7181	109196
30	LU-30	Sector 27-D Market	1	35120819	91166	8110	6988	106264
31	LU-31	Sector 28-C Market	1	42143464	109395	6336	16772	132503
32	LU-32	Sector 28-D Market	1	33748750	87605	5074	13431	106109
33	LU-33	Sector 29C	1	28097599	72935	4224	11182	88342

34	LU-34	Sector 30 Market	1	52964958	137486	12230	10539	160255
35	LU-35	Sector 31 Market	1	39132819	101580	5883	15574	123037
36	LU-36	Sector 32-D Market	1	48243690	125230	7253	19199	151683
37	LU-37	Sector 33 Market	1	31079802	80677	4673	12369	97718
38	LU-38	Sector 34-A Market(Opposite Petrol Pump of Sector 34A)	1	37332595	96907	5613	14857	117377
39	LU-39	Sector 34-C Market	1	34636469	89909	5207	13784	108900
40	LU-40	Sector 35 (any Market)	3	112616851	292329	23416	28800	344546
41	LU-41	Sector 36 Market	1	36619696	95057	8456	7287	110799
42	LU-42	Sector 37-D Market	1	70015018	181744	10526	27864	220134
43	LU-43	Sector 38-D Market	1	61917461	160724	9309	24641	194674
44	LU-44	Sector 40-C Market	1	68257083	177181	10262	27164	214607
45	LU-45	Sector 40-D Market	1	75732492	196585	11386	30139	238110
46	LU-46	Sector 41 Market (not in Badheri village)	2	72373675	187867	10881	28802	227550
47	LU-47	Village- Palsora	1	110695259	287341	8321	64606	360268
48	LU-48	Sector 42 Market & Market in Attawa	3	145487287	377654	13178	79376	470208
49	LU-49	Sector 43 Market	1	16282646	42266	2448	6480	51194
50	LU-50	Sector 44 C Market	1	41439419	107568	9568	8246	125382
51	LU-51	Sector 44-D Market	1	54813912	142285	12657	10907	165849
52	LU-52	Sector 45- any Market	3	149223005	387351	15085	77538	479975
53	LU-53	Sector-46 Market	2	52494603	136265	7892	20891	165048
54	LU-54	Sector 47- Market	2	101195094	262681	15214	40272	318167
55	LU-55	Sector 48, Motor Market	1	85045259	220759	6393	49636	276788
56	LU-56	Industrial Area Phase-1(any Market)	2	97838857	253969	14709	38937	307615
57	LU-57	Ind. Area Phase-2 (Near Petrol Pump)	1	72199999	187416	10855	28733	227004
58	LU-58	Ind. Area Phase- 2 (Near Electric Market)	1	33610631	87246	5053	13376	105675
59	LU-59	RamDarbar Colony/ Village	1	65529709	170101	4926	38246	213273
60	LU-60	Mani Majra on old Ropar Road only (Opposite Shivalik Garden)	1	41695948	108234	6269	16594	131096
61	LU-61	Manimajra on old Ropar Road only	1	30287396	78620	4553	12053	95226
62	LU-62	Manimajra - Shanti Nagar	1	31825984	82613	2392	18575	103581
63	LU-63	Manimajra-Near Railway Crossing	1	22394847	58132	3367	8912	70412
64	LU-64	Manimajra- Kalka Road Only (Manimajra Side)	1	55964718	145272	12922	11136	169331
65	LU-65	Manimajra- Kalka Road Only (Panchkula Side)	1	53489869	138848	12351	10644	161843
66	LU-66	Manimajra-Gobindpura	1	28785003	74720	2164	16800	93684
67	LU-67	Manimajra in Motor Market only	1	47546473	123420	7148	18922	149491
68	LU-68	Open Space opposite Kalagram in front of BSNL Exchange Office	1	53883536	139870	8101	21444	169415

69	LU-69	Manimajra (NAC) (Opposite Bharat Petroleum Petrol Pump, Panchkula Side)	1	35313200	91666	5309	14053	111028
70	LU-70	Village Maulijagran	1	45470248	118031	3418	26538	147987
71	LU-71	Maulijagran Colony	1	22071958	57294	1659	12882	71835
72	LU-72	Village Dariya	1	75545259	196099	5679	44091	245869
73	LU-73	Village Mauli near nurseries Chandigarh(Road leading from Hallomajra to Panchkula)	1	69225329	179694	5204	40403	225300
74	LU-74	Village Kajheri (On Aara Road but not on bus stand main road and its service lane)	1	52789470	137030	7937	21008	165975
75	LU-75	Village Kajheri (on Old Chakki Road but not on bus stand main road and its service lane)	1	49201341	127716	3699	28716	160130
76	LU-76	Maloya Village	1	50397461	130821	3788	29414	164023
77	LU-77	Maloya Colony (Booth Market)	1	37599760	97601	2826	21945	122372
78	LU-78	Sector 61, Market	1	95215661	247160	7157	55571	309888
79	LU-79	Village/colony- Dhanas	1	83251090	216102	12516	33131	261749
80	LU-80	Dadumajra Colony (Entry from Dhanas side)	1	56228695	145958	4227	32817	183002
81	LU-81	Village- KhudaLahora/ KhudaJassu (On Madhya Marg joining Chd-Kurali Road)	1	75685329	196463	5689	44173	246325
82	LU-82	BastiBhagwanpura (Village Kishangarh)	1	23940001	62143	1800	13972	77915
83	LU-83	Village Kaimbwala	1	16000000	41533	1203	9338	52074
84	LU-84	Village Khuda ali sher	1	24000000	62299	1804	14007	78110
		Total	97	4522999849	11740741	680000	1800000	14220741

Note:- Quota allocation for merged licensing units, has been calculated, as per the category (A/B/C) of retail sale locations (more than one) during the previous year.

CHART OF LICENCE FEE AND LABEL REGISTRATION FEE FOR THE EXCISE POLICY 2024-25 (01.04.2024 to 31.03.2025)			
SR. NO.	TYPE OF LICENCE	Licence Fee for the Excise Policy Year 2024-25	Period
1	(B.W.H.-2) BONDED WARE HOUSE-CUM- BOTTLING PLANT (IN CASE OF RENEWAL)	5000000	POLICY YEAR
2	(D-2) LICENSE TO REDISTILL RECTIFIED SPIRIT GRANTED TO B.W.H. 2 –CUM - BOTTLING PLANT	300000	POLICY YEAR
3	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2023-24 = 0 to 5,000 Cases)	800000	POLICY YEAR
	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2023-24 = 5,001 to 50,000 Cases)	1200000	POLICY YEAR
	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2023-24 was more than 50,000 Cases)	1800000	POLICY YEAR
4	(L-1C) WHOLESALE BEER, LICENSE FEE	300000	POLICY YEAR
5	(L1-C1) WHOLE SALE READY TO DRINK (ALL FLAVOURS TO BE TREATED AS SINGLE BRAND)	100000	POLICY YEAR
6	(L-1D) WHOLE SALE WINE	30000	POLICY YEAR
7	(L-1DF) WHOLE SALE IMP WINE & IMP. RTD	150000	POLICY YEAR
8	(L-1F) WHOLE SALE IMP FOREIGN LIQUOR & BEER	5500000	POLICY YEAR
9	(L-2D) RETAIL VEND OF IMPORTED WINE, INDIAN WINE & IMPORTED BEER FOR CONSUMPTION OF THE PREMISES	225000	POLICY YEAR
10	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'A' having number of rooms more than 101 & above)	2000000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'B' having number of rooms more than 51 to 100)	1700000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'C' having number of rooms more than 26 to 50)	1500000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (Category 'D' having number of rooms upto 25)	1200000	POLICY YEAR
	(L-4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A RESTAURANT/BAR	1200000	POLICY YEAR
11	(L-3A,4A,5A) RETAIL SALE OF BEER,WINE AND READY TO DRINK BEVERAGES, IN HOTEL/ RESTAURANT/BAR	300000	POLICY YEAR
12	(L9) FOR RETAIL VEND OF FOREIGN LIQUOR IN A MILITARY CANTEEN	0	POLICY YEAR
13	(L-10A) RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT	100000	POLICY YEAR
14	(L-10A) CLUBBED WITH L-3/L-4/L5/L-12C (RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT HAVING HARD LIQUOR BAR & CLUB BAR)	100000	POLICY YEAR
15	(L-10AA) RETAIL VEND OF WINE FOR CONSUMPTION ON THE PREMISES	50000	POLICY YEAR
16	(L-10B) RETAIL VEND OF IMPORTED FOREIGN LIQUOR, IMPORTED BEER, IMPORTED WINE AND INDIAN WINE IN A DEPARTMENTAL STORE	2200000	POLICY YEAR
17	(L-10C) FOR RETAIL SALE OF BEER TO BE MANUFACTURED BY MICROBREWERY	1000000	POLICY YEAR

18	(L-11) BOTTLING OF FOREIGN LIQUOR	500000	POLICY YEAR
19	(L-12 A) TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR AT A PLACE OF ENTERTAINMENT	25000 (In addition to the said licence fee, applicant has also to deposit Excise Duty, Assessment Fee, VAT and any other levies as applicable on L-4/L-5 Licences).	PER DAY
20	(L-12 AA) TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/ RESTAURANT	40000	PER DAY
21	(L12C) FOR CLUBS UPTO 1500 MEMBERS	330000	POLICY YEAR
22	(L-12C) FOR CLUBS FROM 1501 TO 2500 MEMBERS	660000	POLICY YEAR
23	(L-12C) FOR CLUBS FROM 2501 TO 3500 MEMBERS	1275000	POLICY YEAR
24	(L-12C) FOR CLUBS MORE THAN 3500	2530000	POLICY YEAR
25	(L-13) WHOLESALE VEND OF COUNTRY SPIRIT	1100000	POLICY YEAR
26	(L-15) BOTTLING OF COUNTRY SPIRIT	110000	POLICY YEAR
27	(L-16) REDUCTION OF COUNTRY SPIRIT	0	POLICY YEAR
28	(L-17) VEND OF DENATURED SPIRIT WHOLESALE	35000	POLICY YEAR
29	(L-17) VEND OF DENATURED SPIRIT RETAIL SALE	8500	POLICY YEAR
30	(L-42) PERMIT FOR POSSESSION AND CONSUMPTION OF LIQUOR ON SPECIAL OCCASSIONS IN CHANDIGARH MUNICIPAL CORPORATION COMMUNITY CENTERS/ OPEN SPACE/RESIDENCE/BHAWANS	5000	PER DAY
31	(L-42) PERMIT FOR POSSESSION AND CONSUMPTION OF LIQUOR ON SPECIAL OCCASSIONS IN HOTELS/ RESTAURANTS/ BANQUET HALL /MARRIAGE PALACE/ COMMERCIAL PLACES Except Farm Houses	10000	PER DAY
32	(L-50) ONE YEAR POSSESSION PERMIT	2000	POLICY YEAR
33	(L-50) LIFE TIME POSSESSION PERMIT	10000	LIFE TIME
34	(L-52) TAVERN WITH L.U.	350000	POLICY YEAR
35	(L-5D) REGISTRATION FOR BANQUET HALLS	75000	POLICY YEAR
Label Registration Fee:			
1	FOR INDIAN MADE FOREIGN LIQUOR	70000	PER BRAND
2	FOR INDIAN MADE BEER	45000	PER BRAND
3	FOR ALL TYPES OF WINE(L-1D), CHAMPAGNE(L-1DF), CIDER(L-1D), RTD(L-1C1)	10000	PER BRAND
4	FOR ALL TYPE OF EXPORT OF IMFL / COUNTRY LIQUOR	50000	PER BRAND
5	FOR ALL TYPE OF COUNTRY LIQUOR	40000	PER BRAND
FOR IMPORTED FOREIGN LIQUOR AND IMPORTED BEER			
1	FOR IMPORTED FOREIGN LIQUOR (BIO)	75000	PER BRAND
2	FOR IMPORTED BEER	50000	PER BRAND
3	FOR ALL TYPE OF LIQUOR BRANDS FOR EXPORT OUT OF COUNTRY	50000	PER BRAND
4	SUBSEQUENT CHANGEES IN ANY LABEL (INCLUDING ALL PACKING SIZES)	50000	PER BRAND

Conditions:-

1. The License Fees for all type of liquor licences except L-3/L-4/L-5 Licences is chargeable for whole of the excise policy period (01.04.2024 to 31.03.2025) irrespective of the date of grant of the licence.
2. In case of L-1DF and L-1F licences, the wholesale supplier will be required to affix a white sticker on the bottles of Imported Wine, Champagne, Cider, Imported Foreign Liquor and Imported Beer etc. of Minimum 70 mm by 35 mm readable by naked eyes showing the 'Name and Address of the Importer', ' Name and Address of the Wholesale Supplier of U.T. Chandigarh', 'FSSAI license No.', along-with legends 'Consumption of Alcohol is Injurious to Health' 'Be Safe-Don't Drink and Drive', 'FOR SALE IN U.T. CHANDIGARH ONLY' and 'Minimum Retailsale price'.



Annexure ‘D’

Excise Duty on Indian Made Foreign Liquor (IMFL) for the Excise Policy 2024-25 (01.04.2024 to 31.03.2025)																								
EDP (LOWER LIMIT –	1	401	551	651	801	951	1051	1201	1351	1501	1651	1901	2151	2501	2801	3201	3501	4501	5601	7001	9001	12001	15001	
UPPER LIMIT)	400	550	650	800	950	1050	1200	1350	1500	1650	1900	2150	2500	2800	3200	3500	4500	5600	7000	9000	12000	15000	and above	
Rate of Excise Duty(Rs./PL)	66			76		90		102		128				185			205	295		370				
Minimum Retailsale price of Indian Made Foreign Liquor for the Excise Policy 2024-25 (01.04.2024 to 31.03.2025)																								
Quarts	240	250	260	290	355	400	440	475	505	525	545	580	600	685	735	810	895	1155	1260	1365	1575	1995	***	
Pints	120	125	130	145	180	200	220	240	255	265	275	290	300	345	370	405	450	580	630	685	790	1000	**	
Nips	70	75	80	85	95	115	125	135	140	145	150	160	165	185	195	215	235	290	315	345	395	500	*	

Minimum Retail Sale Price for the EDP category 15001 & above will be fixed as per the following formula

- *** Minimum Retail Sale Price in case of quarts = (EDP x 14%)
- ** Minimum Retail Sale Price in case of Pints = (EDP x 7%)
- * Minimum Retail Sale Price in case of Nips = (EDP x 3.53%)

MINIMUM RETAIL SALE PRICE OF COUNTRY LIQUOR FOR THE EXCISE POLICY 2024-25 (01.04.2024 to 31.03.2025)			
	Quarts	Pints	Nips
Country Liquor 50Degree	150	85	50
Country Liquor 60Degree	160	90	60
Country Liquor 65Degree	185	95	60

MINIMUM RETAIL SALE PRICE OF INDIAN BEER FOR THE EXCISE POLICY 2024-25 (01.04.2024 to 31.03.2025)	
Light Beer & Strong Beer (per Bottle of 330 ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v)	Rs. 70/-
Light Beer & Strong Beer (per Bottle/ Can of 500ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v)	Rs. 90/-
Super Mild Beer(per bottle of 650 ML having alcoholic content upto 3.5% v/v)	Rs. 70/-
Light Beer (per Bottle of 650 ML having alcoholic contents above 3.5% v/v and upto 5.25% v/v)	Rs. 110/-
Strong Beer (per Bottle of 650 ML having alcoholic contents above 5.25% v/v and upto 8.25% v/v)	Rs. 120/-

Fixation of Minimum Retail sale Price of Indian Wine

- Minimum Retail sale Price in case of Indian Wine (L-1D) will be fixed as per following formula: - (Ex-Winery Price + Excise Duty + Import Fee + Permit Fee + TCS + VAT @12.5%) + (50% profit of the EWP to be rounded off to next rupee).

Fixation of Minimum Retail sale Price of Imported Wine

- Minimum Retail sale Price in case of Imported Wine (L-1DF) will be fixed as per following formula: - (Ex-Winery Price + Excise Duty + Import Fee + Permit Fee + TCS + VAT @12.5%) + (30% profit of the EWP/EDP to be rounded off to next rupee).

Fixation of Minimum Retail sale Price of Imported Foreign Liquor (Bio-Brand)

- EDP (as approved in the label) + Permit Fee + Excise Duty + Import Fee + TCS + VAT@12.5% + all other levies as applicable.

Annexure 'E'

Type of Licence		Excise Duty/ Assessment Fee	Import Fees	Permit Fees	Extra License fee to be deposited at the time of making permit
L-1B (Wholesale of Indian Made Foreign Liquor)		As mentioned in the table at Annexure 'D'	Rs. 26 per PL	Rs. 8 per PL	Rs. 3 per PL
L-1C (Wholesale of Indian Beer)	Super Mild Beer	Rs. 20 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L-1C (Wholesale of Indian Beer)	Light Beer	Rs. 30 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L-1C (Wholesale of Indian Beer)	Strong Beer	Rs. 36 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L1-C1 (Wholesale of Ready-to-Drink Beverages)		Rs. 30 per BL	Rs. 5 per BL	Rs. 5 per BL	--
L-1D (Wholesale of Indian Wine)		Rs. 15 per BL	Rs. 4 per BL	Rs. 3 per BL	--
L-1DF (Wholesale of Imported Wine & Imported RTD)		Rs. 20 per BL	Rs. 5 per BL	Rs. 4 per BL	--
L-1F (Wholesale of Imported Foreign Liquor and Imported Beer)	IFL	Rs. 265 per PL	Rs. 26 per PL	Rs. 6 per PL	--
L-1F (Wholesale of Imported Foreign Liquor and Imported Beer)	IB	Rs. 45 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 2 per BL
L-10C (License for Micro-Brewery)		Rs. 30 per BL	--	Rs. 5 per BL	--
L-13 (Wholesale of Country Liquor)		Rs. 42 per PL	Rs. 22 per PL	--	--
L-17 (Wholesale of Denatured Spirit)		Rs. 1 per BL	--	--	--
Permit Revalidation Fee 2024-25			Rs. 25/- per BL		

Annexure-‘F’

EXCISE LEVIES FOR CSD MILITARY CANTEENS ONLY (L-9) FOR EXCISE POLICY 2024-25 (01.04.2024 to 31.03.2025)				
Type of Liquor	Excise Duty	Import Fees	Permit Fees	Assessment Fee
IMFL	Rs. 165 per PL	Rs. 36 per PL	Rs. 8 per PL	Rs. 60 per PL
IFL	Rs. 165 per PL	Rs. 36 per PL	Rs. 8 per PL	Rs. 60 per PL
RUM	Rs. 55 per PL	Rs. 15 per PL	Rs. 6 per PL	Rs. 32 per PL
Beer	Rs. 37 per BL	Rs. 15 per BL	Rs. 6 per BL	Rs. 7 per BL
Wine	Rs. 7 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 6 per BL
RTD, Cider etc.	Rs. 7 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 6 per BL
EXCISE LEVIES (ASSESSMENT FEES) FOR EXCISE POLICY 2024-25 (01.04.2024 to 31.03.2025)				
Type of License	IMFL/IFL	BEER	WINE, RTD etc.	
L-2 and L-14A (Retailsale of IMFL, Country Liquor and Beer)	Rs. 12 per BL	Rs. 12 per BL	--	
L-2D (Retail vend of Imported Wine, Indian Wine, RTD and Imported Beer for consumption off the premises)	-	Rs. 35 per BL	Rs. 20 per BL	
L-3, L-4, L-5 (Retail vend of foreign liquor including beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)	Rs. 250 per BL upto EDP of Rs. 3000/-	Rs. 35 per BL	Rs. 20 per BL	
	Rs. 330 per BL for EDP above Rs. 3000/-			
L-3A, L-4A, L-5A (Retail vend beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)	--	Rs. 35 per BL	Rs. 20 per BL	
L-10A (Retail Vend of Draught Beer in a Restaurant)	--	Rs. 35 per BL	--	
L-10AA (Retail Vend of Wine in a Restaurant)	--	--	Rs. 20 per BL	
(L-10B) Retail vend of imported foreign liquor, imported beer, imported wine and Indian wine in a departmental store	Rs. 300 per BL	Rs. 36 per BL	Rs. 22 per BL	
L-12C (Retail vend of foreign liquor including beer, wine and ready to drink beverages in a Club)	Rs. 250 per BL upto EDP of Rs. 3000/-	Rs. 35 per BL	Rs. 20 per BL	
	Rs. 330 per BL for EDP above Rs. 3000/-			