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Annexure-A

Subject: Excise Policy for the year 2024-25

A. General

Every financial year, a new Excise Policy is formulated to ensure optimum realisation of revenue, to provide quality liquor to the consumers and to regulate the liquor trade. Excise Policies for the year 2023-24 and the period from 1-7-2022 to 31-3-2023 brought in several reforms in liquor trade which resulted in increase of revenue. These policies have achieved the desired results and the revenue collection has gone up tremendously. Excise revenue which was hovering around Rs. 6200 crores till 2021-22 has seen a massive jump during the last two financial years. Target (revised) of excise revenue collection for the financial year 2023-24 had been fixed at Rs. 9524 crores, which is likely to be achieved by the financial year end. For the next financial year i.e 2024-25 excise revenue target has been pegged at Rs. 10145.95 crores and it shall be for the first time that the Department plans to touch five figures in excise revenue.

Excise Policy primarily deals with four sectors i.e retail sector, wholesale sector, manufacturer/importer and other licenses. It lays down the route to market and the framework of excise levies to be collected during the year. The Excise Policy for the year 2024-25 continues with reforms initiated in the previous years and usher in new reforms in the interest of revenue and stakeholders.

B. Retail Sector

1. **Mode of allotment:** In the Excise Policy for the year 2023-24, the renewal was offered to the existing licensees on terms and conditions fixed in the Excise Policy for the year 2023-24. The said renewal was offered to the licensees who operated their licenses for the period 1-7-2022 to 31-3-2023. However, it has been felt that during the above said period certain inter-se group aberrations have come up in the liquor trade. There is feedback from the Excise officials and the retailers that some existing groups have become unviable. In order to re-balance the existing retail trade and provide opportunity to new entrants, there is need to go for fresh allotment of retail vends. The retail licenses i.e. L-2/L-14A shall be offered for grant for the financial year 2024-25 to the applicants through draw of lots as per the

eligibility conditions prescribed herein. The retail licenses allotted for the year 2024-25 may be renewed on payment of revised license fee and other terms and conditions as prescribed by the State Government. The detailed procedure for draw of lots is placed at Annexure-IV and shall be duly notified in the Punjab Liquor License Rules, 1956.

2. **Application Fee:-** Application fee shall be charged at Rs. 75000/- per application. This application fee shall be payable by demand draft drawn in favor of CEO, ETTSA by the applicant along with the application. The proof of payment shall have to be attached along with the application.
3. **Formation and prescribed license fee of Groups:-** For the year 2024-25, the group size of retail vends shall be kept in the range of Rs. 35 crores with +/- 15% variation for both upper and lower limit. The groups offered for fresh allotment will be displayed prominently in the offices of concerned Assistant Commissioners (Excise), in charges of ranges and Deputy Commissioners (Excise), in charge of Zones.

There will be 236 groups in the entire State. During the year 2023-24, the retail vends were allotted/renewed at a discovered license fee of Rs. 8007.48 crores. For the financial year 2024-25, the prescribed license fee of all the groups of retail vends to be allotted shall be fixed at Rs. 8534.51 crores i.e. 6.58% increase over the previous year. The prescribed license fee for groups in various Ranges will be as under –

Annual Proposed license fees (Rs. crores) in 2024-25				
S.No	Name of the Zone	Name of the Range	Annual Proposed license fees (Rs. crores) in 2024-25	No. of groups in 2024-25
1	Patiala	Ropar Range	786.45	21
		Ludhiana East & West Range	1831.32	53
		Patiala Range	808.19	21
Total Patiala Zone			3425.96	95
2	Jalandhar	Jalandhar-1 Range and 2 range	988.05	26
		Hoshiarpur Range	525.84	14
		Kapurthala Range	291.43	8
		Amritsar Range	560.53	14
		Gurdaspur Range	516.92	14
Total Jalandhar Zone			2882.77	76
3	Ferozepur	Ferozepur Range	375.8	11
		Faridkot Range	666.92	20
		Bathinda Range	602.59	17
		Sangrur Range	580.47	17
Total Ferozepur Zone			2225.78	65
Total State			8534.51	236

4. **Duties and fee adjustable in prescribed license fee:** Excise duty payable on minimum guaranteed quota of PML payable at manufacturer stage, wholesale stage and retail stage will be adjustable in the prescribed license fee of the retail vends. In addition to this, the retail licensee L-2/L-14A will pay license fee @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes and such amount will stand adjustable in the prescribed monthly instalment of license fee of the retail vends. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it will be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund will be admissible to the licensee.

5. **Quota of PML, IMFL, IFL and Beer**

a. **Quota of PML:** Annual quota of country liquor (Punjab Medium Liquor) for financial year 2023-24 was 8.045 crores proof litres. Annual quota of PML for financial year 2024-25 shall be 8.286 crores proof litres i.e. 3% increase over the last year. The ratio of open and fixed quota of PML shall not be there.

b. **Quota of IMFL/IFL/Beer**

In the year 2022-23, there was a paradigm shift in the mode of collection of Excise revenue from "High Duty-Low License Fee" model to "Low Duty -High License Fee" model. The retrieval of Excise Revenue as a result of this policy, primarily, shifted to the license fee being paid by the retailer. For achieving success in this model, it was felt that quota of IMFL, IFL and Beer being made available to the retailer be opened up so as to realize the actual potential of the trade.

While shifting to new model, the allotment of retail vends was made by tender process. The minimum reserve price of retail vends was fixed substantially higher than revenue derived from retail vends in 2021-22.

Considering the paradigm shift, it was felt that instead of fixing PML, IMFL, IFL and Beer quota, only quota of PML be fixed and quota of IMFL, IFL and Beer be kept open, to derive the optimal revenue and to find out true demand potential of various areas in the State. In the Excise Policies of 2022-23 and 2023-24, it was intended that rates of IMFL/IFL and Beer should be on lower side keeping in view the consumer interests and to ensure

availability of quality liquor at affordable rates. With the lowering of prices, it was not possible to ascertain at the outset how much consumption of PML may shift to IMFL, IFL and Beer. Earlier there used to be a heavy influx of liquor from other neighbouring States and also the floating population of Punjab visiting neighbouring states used to procure liquor from outside the State, where the retail rates were on lower side. At the time of framing of these policies, it was not possible to assess the actual impact on the lifting of IMFL/IFL/Beer due to curb on smuggling of liquor from the neighbouring States. Further, since 2022-23 onwards, the major portion of Excise Revenue was built on "High License Fee" model, so there was requirement for introducing flexibility with regard to the quota of IMFL/IFL/Beer being lifted by the retailers, so that the retailers are not penalized for less or excess lifting and the lifting of IMFL/IFL/Beer is as per actual demand depending upon the market conditions.

The open quota of IMFL, IFL and Beer is helping in assessing demand driven potential of different areas across the State. The dynamics of open quota are still in evolving stage and is likely to provide better insight into assessing the true potential of various groups.

The shift from fixed to open quota system removes the shackles of Government control and introduces the concept of "Free Market System based on demand and supply" in the liquor trade. Now, the liquor trade is being run in accordance with the dynamics of free market, based on consumption pattern. General trade practices also support the free market driven trade practices. This open quota system has realized actual demand and is an improvement over and above the regulated trade system. This system of free market driven trade practice has not only resulted in achieving substantial increase in the overall excise revenue of the State but has also proved to be very successful over the last two years. Thus, it is proposed that the existing provision of open quota in IMFL, IFL and Beer may be continued.

Accordingly, quota for IMFL, Beer and IFL (BIO Brands) shall be kept open in the year 2024-25. It would, thus, be open for a licensee to lift IMFL, IFL and Beer as per the demand of the market. However, Excise Commissioner, Punjab shall have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent. The Collector of the Zones, shall submit monthly report to the Excise Commissioner, Punjab with regard to any excess lifting with malafide intent. The Excise Officer of the concerned

area shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of the last year and previous month of the current year. He shall immediately inform the concerned Assistant Commissioner (Excise), in charge of the respective range and Deputy Commissioner (Excise), in charge of the respective zone, about any abnormal lifting of Quota with malafide intent and also take appropriate punitive action.

6. **Lifting of PML Quota:-** During the year 2024-25, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under:-

Sr No	MONTH	PML
1.	April, 2024	8.33%
2.	May, 2024	8.33%
3.	June, 2024	8.33%
4.	July, 2024	8.33%
5.	August, 2024	8.33%
6.	September, 2024	9.33%
7.	October, 2024	9.33%
8.	November, 2024	9.33%
9.	December, 2024	9.33%
10.	January, 2025	9.33%
11.	February, 2025	9.33%
12.	Upto 15 th of March, 2025	2.37%
Total		100%

Note:

I. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2025 shall be allowed upto 15th March, 2025. However, the last date of lifting for the month of March, 2025 may be extendable by a further upto 7 days i.e. upto 22th March, 2025 at the level of Excise Commissioner, Punjab.

II. The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted and such penalty shall not be adjustable in the license fee.

III. *Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.*

IV. *Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.*

7. **Additional Quota:** Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee.
8. **Quota Interchange and Quota Conversion:** There shall be no quota interchange and quota conversion in this Excise Policy.
9. **Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2023-24 in the next Financial Year:** Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License

fee i.e difference of additional license fee prescribed for the year 2024-25 over the financial year 2023-24. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2024 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31st December, 2024. After 31st December, 2024, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.

10. **Excise Duty:-**For the year 2024-25, the Excise Duty on all kinds of liquor except PML and IFL shall be charged at the rate of 1% of the wholesale price (WSP) at wholesale stage. Assessed fee at the rate of 1% of the WSP shall be charged on IFL (BIO Brands) at whole sale stage.

Excise duty at the rate of Rs. 53 per PL, Rs. 107 per PL and Rs. 107 per PL shall be charged at retail, wholesale and manufacturer levels respectively, on Minimum Guaranteed Quota of PML. However, this would be part of the total license fee of the group. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. If additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only but no

excise duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against any additional quota also shall not be adjustable in the license fee.

11. **Additional License fee:-**An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below:-

i. PML : Rs. - 22 per PL

ii. IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor products as hereunder:

EDP upto Rs. 1000	Rs. 26 per BL
More than Rs. 1000 but less than Rs. 2000	Rs. 30 per BL
More than Rs. 2000 but less than Rs. 4000	Rs. 45 per BL
Above Rs. 4000	Rs. 60 per BL

Note: EDP per case of 9 BLs will be considered for this purpose

iii. Beer: Rs. 12 per BL

This additional license fee shall not be part of the prescribed license fee of the group.

12. **Security:-**A successful applicant shall have to deposit security equivalent to prescribed/ licensee fee for about 55 days i.e. at rate of 15% of the prescribed license fee for a group, which shall be recovered in the following manner:-

i. **In case of Zones-** Zone is a collective unit consisting of more than one group in urban area. In case of zones, two tier draw of lots will be conducted and security will be deposited as given below:

Percentage of Security Amount	To be deposited by successful applicant
1%	At the time when an applicant becomes successful for a zone in first phase of draw
2%	At the time when a successful candidate is allotted a particular group in a zone in second phase of draw
3%	Within 48 hours of the allotment of the group
6%	Within 7 days of the allotment of a group or by 31st

	March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

II. In case of Groups, single tier draw of lots will be conducted:

Percentage of Security Amount	To be deposited by successful applicant
3%	At the time of draw of lots
3%	Within 48 hours of the allotment of the group
6%	Within 7 days of the allotment of a group or by 31 st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

III. In case of Groups/Zones, allotted through e-tender:

Percentage of Security Amount	To be deposited by successful applicant
5%	EMD taken at the time submission of tender will be adjusted in case successful bidder will be adjustable in the security.
3%	Within 48 hours of the allotment of the group/zone
4%	Within 7 days of the allotment of a group or by 31 st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

13. **Adjustment of security:** In case of default in the payment of security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/license fee shall be forfeited. 1% of this security money shall be adjusted in each instalment of license fee payable for the months of June, 2024 and February, 2025. The remaining 13% of security money shall be adjusted in the license fee for the month of March, 2025.

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8
May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8

October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

14. Schedule of payment of instalment of prescribed license fee:

14.1 Payment of instalment of prescribed license fee shall be made as per schedule given below:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8
May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8
October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

Each monthly instalment of the prescribed/ license fee is payable by the last day of the same month. In case last day of the month is a bank holiday, then the following working day will be considered as the last day for the payment of instalment of monthly license fee. In case of late payment of any instalment an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a group after payment of all due excise levies, interest, penalty of Rs. 2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the 20th day

of the said month, then security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee will also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes. Payment of instalment fee for the month of March, 2025 shall be paid by 15th March, 2025.

14.2 The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan) or by bank draft drawn in favour of Assistant Commissioner (Excise) of the concerned range.

14.3 The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.

15. **Procedure of Draw of Lots:** The procedure of draw of lots is attached at Annexure IV.

16. **Terms and conditions of license in form L-2 and L-14A for the Excise Year 2024-25:** License in Form L-2 for IMFL/ IFLand Beer and in Form L-14A for Punjab Medium Liquor in a Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone for the year 2024-25, in accordance with the following terms and conditions:

16.1 Eligibility to hold a retail liquor license (L-2/L-14A)

16.1.1 Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2021-22, 2022-23 and 2023-24 shall be eligible to participate in the draw of lots. In case of a newly constituted Partnership firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

16.1.2 The eligibility for an entity to participate in the allotment process for excise groups of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall

produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

16.1.3A successful allottee shall be required to submit the documents prescribed at point 16.1.1, 16.1.2 and 16.1.3 for the purpose of scrutiny within 48 hours of allotment of the group.

16.1.4 There will be no bar on the number of groups to be allotted to a single entity.

16.1.5 An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the group.

No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. This is being incorporated to eliminate the scope of monopoly/oligopoly in the trade. In case of retailers and manufacturers/wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing/pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern/related entities. For this purpose, sister concerns/related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.



16.2 Distribution of retail vends in Punjab

16.2.1 Rural and urban areas shall remain same as defined in the previous year's excise policy. There can be a combination of urban and rural areas in a

group depending upon the viability of the group. The number of vends allowed to be opened shall be specified at the time of formation of groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee will have discretion in respect of opening of number of vends in a group subject to the same upper limit. In case, the licensee remains unable to open vends/ opens less than this upper limit, there will be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

16.2.1 There shall be 236 excise groups in the State of Punjab. These groups may cover approximately 6374 vends in the State excluding model shops, sub vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by groups. The command area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

16.2.3 **Location of Vends:** The retail vends can be opened in any of the markets, malls, commercial roads/areas, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc. As per Punjab Liquor License Rules, 1956; Rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within 100 meters in Rural areas and 50 meters in urban areas from the following:

- 
- a. Educational Institutions.
 - b. Religious places.

The distance shall be measured from the main entrance gate of the institution and the religious place. This provision shall however be only for the recognised educational & religious places by the State Government.

In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and Rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of CA N63740s. 12164-12166 of 2016.

16.2.4 Sub-vends: More than 5 sub-vends in each group in Municipal Corporation Areas and 7 sub-vends in each group in other areas shall not be permitted to be opened. In case of a group having a combination of Municipal Corporation Area and rural area, such group will allowed to open maximum 7 sub- vends subject to a maximum of 5 sub-vends in Municipal Corporation Area. The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise), Incharge of respective Range subject to the limitations prescribed under the Rules. In urban areas which are witnessing growth in population and geographical expansion, the number of sub-vends may be increased upto 10 sub-vends per group by Excise Commissioner, Punjab on the recommendations of Deputy Commissioner (Excise)-cum- Collector of the concerned zone. The one-time fee for opening sub-vends during the year 2024-25 shall be as under:-

Sr. No	Area	Fee per sub-vend
1	Municipal Corporations	2 lakh
2	Municipal Committees	1 lakh
3	Rural Areas	50 thousand

If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub vend, then the licensee opting to open that sub

vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group.

16.2.5 Model Shops: Each excise group licensee shall open maximum two Model Shops as per norms in Municipal Corporation area, whereas this shall be optional for other areas. The model shops shall be in addition to the vends already prescribed. Model shop shall not be within 200 meter radius of any vend of the adjoining group. These model shops may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area.

16.2.6 Stand-alone Beer Shops: Furthermore, in addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each group in Municipal Corporation area/ Municipal Committee area shall open one stand alone vend (for consumption off the premises) whereas this shall be optional for groups in other areas. It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A. The annual vend fee for the grant of such a vend shall be as follows:-

Sr. No	Area	Fee in Rs.
1	Municipal Corporations	2 lakh
2	Municipal Committees	1lakh
3	Rural Areas	0.5 lakh

16.3 Hours of sale and dry days

16.3.1 Hours of sale: Sale of PML, IMFL, IFL , Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within 50 meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only.

However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional license fee of Rs. 25 lakhs per annum.

16.3.2 Dry Days: The Government may declare any day as dry day in accordance with the Punjab Liquor License Rules, 1956.

16.4 Procedure to apply for unallotted groups

16.4.1 Disposal of un-allotted groups: The groups which are not disposed off through draw of lots shall be disposed off through e-tender process. The detailed procedure for e-tendering has been enumerated in the DNIT at Annexure-4. The prescribed license fee of such groups shall be the reserve price for that groups. Modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone will be competent to do the same. In case any groups are merged for the purpose of allotment, then the newly formed group will be counted as one group. However, while doing so, he has to keep in mind that the total excise revenue from all the left-over groups of the District/Zone will remain the same.

In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in Financial Commissioner (Taxation) on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in charge of the concerned Zone, Assistant Commissioner Excise in charge of concerned range and Excise Officer of the concerned Excise District.

16.4.2 Disposal of cancelled group: In the event of cancellation of the license of a group, the Deputy Commissioner (Excise) cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the

instalments shall be co-terminus with the other licenses allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of prescribed license fee in the balance number of equal instalments due till March, 2025. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of this Excise Policy, 2024-25.

16.4.3 Participation fee: The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 2,00,000/- (Rupees Two Lacs only) through online process. The amount of participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

16.4.4 Documents to be submitted along with application: The applicant shall be required to submit the following documents along with the online application:

- a. Proof of filing Income Tax Returns for the last three assessment years of the bidding persons/ entity or partners of a firm.
- b. Adhaar card of the bidding persons/ entity or partners of a firm.
- c. A Net Worth certificate and CIBIL score as prescribed.

16.4.5 Genuineness of information: The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

17. Other conditions for Retail/Other Licenses

17.1 L2 licensees are eligible for retail sale of IMFL, IFL, Beer, Wine, RTD, Cider and other types of liquor to individuals and to all license holders of Hotels, Clubs, Restaurants, Permit Holders etc as prescribed in the Act/Rules.

17.2 The L-2/ L14A Licensee shall procure PML, IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products from L-1 Licensee.

17.3 There may be situation that the person may have been allotted multiple groups and in one or more groups he has defaulted for the payment of security amounts as per schedule. In such a case only the defaulter group shall be re-allotted.

17.4 No License should be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and Excise Commissioner, Punjab has accepted that resolution.

17.5 As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, if any un-accounted liquor is detected at any vendor at any place in relation to/possession of the licensee, then the licensee is liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be confiscated and destroyed.

The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.

17.6 The licensees will have to ensure compliance of all the terms and conditions of the license including the following:-

- a. Timely payment of fees/duties/any other dues.
- b. Ensuring no spurious liquor gets sold at the vend.
- c. Ensuring no brand pushing to consumers.
- d. Ensuring consumers have choice of brands at the vend.
- e. Mandatory purchase of supply from L1 license holders as prescribed in Punjab.
- f. Ensuring no liquor is sold to a person below 25 years of age.

17.7 Additional place/Counter including one at terrace shall be allowed in case of Bar licenses with an additional fee, at a rate of 5% of the license fee applicable, for each additional place/counter.

17.8 Hotels, clubs and Restaurants Hard Bars/Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

18. Stringent penal action will be taken against the licensee if any of the license conditions are violated. This shall be in addition to immediate closure of the particular vend with no reduction in the total excise revenue of the relevant group.
19. The licensee shall maintain appropriate records as specified by the Excise Department.
20. The Custom Bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale and retail licensees shall submit prescribed monthly statement/return of sale and purchase of PML, IMFL, IFL, Beer and other liquor products as the case may be, separately, by the 7th day of every following month electronically on e-Abkari portal.
21. The L-2/L-14A license may be renewed on payment of revised license fee and other terms and conditions as prescribed by the Government.
22. No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a License on the expiry of the period for which the same remains in force.
23. The licensee shall be required to procure, install and make necessary provisions for IT and non-IT infrastructure at the licensed premises for successful implementation of the IT system introduced by the Excise Department.

24. Prohibition

24.1 In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no compensation shall be payable on that account. It is also clarified that the Liquor vends/groups which have been closed under any other act for any

violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies.

24.2 The Licensee shall inter-alia abide by the following prohibitory measures namely:

- a. It will be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licenced premises of the hotels/ restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'.
- b. The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health" and "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."
- c. The size of the sign boards on the vends shall be not more than that of the width of the shop.
- d. The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ for sale or service of liquor to any person under the age of 25 (twenty five) years.
- e. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.
- f. As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:-
"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine.

25. **Furnishing of information:** The Licensee shall be bound to furnish any information in connection with L-2/L-14A License truly and faithfully within the time prescribed by the Excise Commissioner or the Deputy Commissioner (X) or Assistant Commissioner (Excise) or Excise Officer or Excise Inspector. Any refusal to furnish the information, furnishing of false information or non-compliance of the orders will be regarded as breach of the Terms and Conditions of the License. Breach of Terms and conditions may also result in non-issue of Transport Permits or suspension/cancellation of License.

26. **Power to suspend or cancel license and forfeiture of security**

26.1 The Authority granting L-2/L-14A license may suspend or cancel the license as per provisions of the Punjab Excise Act, 1914 and rules made there under.

26.2 The Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

26.3 In case of a surrender of a retail license by a licensee, the security deposit shall be forfeited and the Excise Group will be re-allotted and the said licensee will also be prohibited from participating in any other allotment process for a period of two years. In case the Government suffer any loss of revenue on account of re-allotment, it shall be recovered as excise arrear from the person who has surrendered such license.

26.4. The Terms & Conditions of the Punjab Excise Act, 1914 and the Punjab Liquor License Rules, 1956 and all orders/directions issued there under shall be deemed to form an integral and inseparable part of the Terms and Conditions as if they were expressly set out in the Terms & Conditions for grant of L-2/L-14A license. Applicants are also hereby advised to access, read and understand the same before applying for the license

27. **L-2 D License-** Fresh L-2D license shall be granted only to the existing L-2/L-14 A of financial year 2024-25 within the command area of his group.

The existing stand alone L-2D Licenses which were granted prior to 31st March, 2021 may be renewed. L-2 D licensee will be allowed to sell imported Wine, imported beer, imported Cider, imported RTD and Indian Wine having EWP of Rs. 4000 per case and above.

28. **L-2 (Airport) :-** In order to cater to the demand of the passengers, there shall be two airport groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of two airports at Mchali and Amritsar. These groups will also be allotted through draw of lots. The participant will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups will be prescribed by Financial Commissioner, Taxation on recommendations of the Committee consisting of Deputy Commissioner (Excise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range. The above provisions of the Policy shall be applicable ipso facto on any other Airport which becomes operational in the State of Punjab during the year 2024-25.

29. **Issue of invoice:-** All the retail licensees shall issue sale invoices.

30. The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. The Government may intervene to keep the prevailing prices under check.

31. **Special License Fee (Cows Welfare Fee):** Special license fee @ Rs 1 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department for the upkeep of Gaushalas in the State from the Consolidated Fund of the State by the Government.

32. **Transfer/sale of unsold/un-lifted quota of PML:**

The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the group to another group. This facility shall be available to the retail licensees through e-abkari portal. The procedure for the same will be prescribed by the Excise Commissioner, Punjab.

33. Transfer of Excise Group:-

The successful allottee or licensee, shall have the option to get the allotment of complete group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

- (i) The successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee.
- (ii) The successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license.
- (iii) Only one transfer will be allowed during the financial year.
- (iv) Before transfer of the license of the said group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules.
- (v) The request made by the successful allottee or licensee, for the transfer of license, shall be subject to the approval by the Excise Commissioner, Punjab.

C. Wholesale Sector

1. **Grant of Wholesale License in Form L-1-** In order to bring more efficiency in supply chain and break linkages between manufacturer, wholesalers and retailers, new criteria for granting L-1 License was introduced. Over the period of two years, revenue from L1's has transpired into new stream of revenue for the State and has assisted in achieving revenue growth breaking earlier barriers. The combined revenue from wholesale and retail sector has increased significantly after introduction of New Excise Policy.

A Group of Ministers (GOM) was constituted by the Government to examine the provisions of the Draft Excise Policy, 2024-25 including terms and conditions for the grant of wholesale liquor license L-1. The following shall be terms and conditions and fee of L-1 IMFL/IFL, L-1 PML and L-1 Others:

- (i) L-1 license granted for the Excise Policy for the year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh in the year 2024-25.
- (ii) The whole-sale license in form L-1 is meant for sale of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
- (iii) L-1 (PML) is meant for the sale of Punjab Medium Liquor (PML) only.
- (iv) L-1 (IMFL/IFL) & L-1 (Others) are meant for the sale of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL), Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML.
- (v) Further, one entity can be granted only one type of L-1 out of L-1 (IMFL/IFL), L-1 (Others) and L-1 (PML).
- (vi) After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned below:
- (vii) In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture/ any other form of legal entity:
- a. having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor will be counted.

b. An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor retail sale liquor license in Punjab through any L-2/L-14A license. Vice – versa conditions shall also apply. Further, in case of joint venture entity, this condition shall apply to all the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant.

(viii) L-1 for various categories of liquor will be as follows:-

(a) L-1(IMFL/IFL):-

- (i) Annual Fixed License fee for this license shall be Rs 3 crores.
- (ii) A liquor manufacturing entity of IMFL, having sold not less than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years, shall choose only one L-1(IMFL/IFL) licensee to sell its products in the State.
- (iii) One L-1(IMFL/IFL) licensee can sell the products of only one IMFL manufacturing entity including imported foreign liquor products of aforesaid manufacturing entity or its subsidiary/holding entities.
- (iv) However, the conditions of One company- One L-1(IMFL/IFL) and One L-1 (IMFL/IFL)-One company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products of companies other than IMFL manufacturing entity mentioned at clause ii above.

(b) L-1(Others):-

- (i) Annual Fixed License fee for this license shall be Rs 3 crores.
- (ii) A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence i.e. having sold not more than 7,00,000 (seven lakh) cases in the State during any of

the immediately preceding three financial years can sell their products through such L-1 (Others).

- (iii) More than one such manufacturing entities/importers can sell their products through such one L-1 (Others). However, any such manufacturing entity/importer choosing any one L-1 (Others) shall not be allowed to sell IMFL/IFL products through more than one L-1 (Others).
- (iv) Further, however, a liquor manufacturing entity/an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products may choose any one or more L-1 (Others) licensees to sell its products in the State, as in the case of L-1 (IMFL/IFL).

(ix) Every year's excise policy is framed based on the empirical data of the previous year. So, while framing the policy for the year 2022-23, empirical data of 2021-22 was taken into account. Accordingly, license fee structure of FY 2022-23 was decided based on the lifting of liquor during the FY 2021-22. Similarly, for the year 2023-24, the fee structure was based on lifting of liquor in the previous year. On a detailed analysis it has been observed that as regards the viability of L-1s, certain inter-se L-1 aberrations have cropped up. Hence, to make it more rational, the fee structure is proposed that the fee structure may be shifted from "the basis of previous year's sales volume" to linking it to "current year's sales value". This objective will be achievable by shifting from fixed fee plus monthly non-refundable security structure to fixed fee plus ad-valorem levy structure.

In case of L-1 (IMFL/IFL) and L-1 (Others), there shall be Ad-valorem License fee payable by L-1 (IMFL/IFL) and L-1 (Others) in addition to the annual fixed license fee. This levy shall not be passed on to retailers. At present margin of 10% is allowed on supply of IFL from L-1 to retailers. This margin is ultimately passed on to the consumers. Due to this margin the retail prices of IFL (BIO Brands) are more as compared to Chandigarh and Haryana. This has resulted in smuggling of IFL (BIO) brands from neighbouring States to Punjab. For e.g. if EDP of X brand is Rs. 20800 per case. 10% margin on the same comes at Rs. 2080/-. If EDP of Y brand is Rs. 61548 per case. 10% margin on the same comes at Rs. 6155/-. This margin is ultimately

loaded on the final price of the consumer. In order to give relief to the end consumer in form of reduction in retail prices of IFL (BIO Brands) and reduce the difference of market prices prevailing in Punjab and neighbouring States, it is proposed that the margin on IFL brands may be kept at 10% or Rs. 1500 per case whichever is less. The effect of the proposal will be that instead of 10% margin i.e Rs. 2080/- per case and 6155/- per case of the aforementioned illustrative brands X and Y will reduce to Rs. 1500/- per case. This will result in reduction in the retail sale prices of IFL on the counters. Accordingly fixed license fee, rate of ad-valorem license fee and L-1 margin will be as follows:-

Description of L-1	Type of Liquor	Turnover of L-1 at EDP value, during 2024-25	Ad-valorem License fee payable on sales at EDP value (not to be passed on to retailer) (to be charged at the time issuance of passes)	Margin in % of sale value at EDP
L-1 (IMFL /IFL) or L-1 (others)	IMFL including Beer, Rum, Gin, Vodka, Cider, RTD and other liquor products excluding IFL	Turnover upto Rs 60 Crores	Nil	10%
		On incremental turnover above Rs 60 crores upto Rs 100 crores	5.5%	
		On incremental turnover above Rs 100 crores	6.5%	
	IFL	Any turnover	Rs 500 per case or 6.5% of EDP whichever is lower	Rs 1500 per case or 10% of sale value at EDP, whichever is lower

Note: A case means 9 BLs

(c) L-1(PML):-

(i) Presently a license fee of Rs. 50 lakhs is being charged for L-1 PML. However, based on sales volumes, it is proposed to be rationalized as per the table given below:

No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2023-24	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total license fee
Not supplied PML in 2023-24	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
Upto 7 lac cases	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
More than 7 lac cases upto 10 lac cases	Rs. 25 lakhs	Rs. 25 Lakhs	Rs. 50 lakhs
More than 10 lac cases	Rs. 25 lakhs	Rs. 35 lakhs	Rs. 60 lakhs

(ii) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.

(x) In order to facilitate movement and to make effective delivery of liquor to the retail, each L-1 (IMFL/IFL) and L-1 (Others) licensee shall open at least two bonded warehouses in each excise zone with an annual fee of Rs. 3,00,000/- per bonded warehouse. He shall have to pay the above license fee in respect of above prescribed number by 30th June, 2024, even if he does not open the prescribed number of BWH licenses. Similarly, in case of L-1 (PML), each licensee shall open at least four bonded warehouses in the State with an annual fee of Rs. 2,00,000/- per bonded warehouse. He shall have to pay the above fee in respect of above prescribed number by 30th June, 2024 even if he does not open the prescribed number of BWH licenses.

(xi) L-1 shall ensure uniform distribution of quantity to all the L-2/L-14A's served from either main licensed premises or its warehouses on daily basis. The return thereof shall be uploaded on e-abkari portal. Any deviation observed or partiality or being selective in distribution observed shall render the license liable to be cancelled by the Order of DC(X)-cum-Collector with prior approval of Excise Commissioner.

2. **E.D.P for PML-** EDP of Country Liquor shall be fixed upon the recommendations of the committee constituted under the chairmanship of Chief Secretary, Punjab. It however requires approval of the Council of Ministers. Because of the paucity of time, the Council of Ministers is requested to authorize the Hon'ble Chief Minister for a final decision in the matter.

3. **EDP for IMFL:-**EDP of IMFL is approved by Excise Commissioner, Punjab on recommendations of Departmental Committee constituted under Rule, 93-K of Punjab Distillery Rules, 1932. Rule, 36-A, third proviso is being reproduced as under:-

"Provided further that in case any manufacturer wants to increase the EDP of IMFL or Beer, such manufacturer shall submit a certificate to

the effect that their proposed EDP is either equal to or less than the EDP in other States. The increase in the EDP, after accounting for the increase in the Excise levies, shall not be more than four percent. There shall be no restriction on the reduction of EDP."

The same provision shall continue. Further, the condition of 4% increase shall not apply in case of BIO Brands, subject to the condition that the EDP of such BIO Brands shall be either equal to or less than the EDP of that Brand in the neighbouring States/UTs of Haryana, Rajasthan, Himachal Pradesh, Chandigarh and Jammu and Kashmir. In order to prevent brand pushing and to ensure proper availability of all the BIO Brands in the State, a penalty of Rs. 10 lakh per Brand shall be levied on the manufacturing company if it does not register the BIO Brands available in the aforesaid neighbouring States/U.T.s., in the State of Punjab.

Any new brand/ variant, manufactured/ imported from out of the State of Punjab/ India, seeking for the registration in Punjab for the first time, shall provide the proof of registration/approved EDP in at least 3 States/UT of the Country. The Department reserves the right to impose any additional condition for such registrations.

In case any company or manufacturing unit introduces any variant of an existing brand during the financial year 2024-25, it will be registered at the same EDP of original existing brand.

PET bottles shall not be allowed in quarts, pints, nips and miniatures of IMFL/IFL for sale in Punjab.

Ready to drink beverages shall be allowed to be bottled in cans.

4. **Wholesale Price (WSP):-** During the year 2024-25, the Wholesale Price of IMFL, Beer and IFL may be fixed as under:-

(a) Indian Made Foreign Liquor and Beer:-

Landed Price to the Wholesaler	EDP/EBP + Permit fee + Bottling Fee + ETD Fee + {Additional License Fee in case of manufactured in the State or (export fee+ import fee+ additional license fee) in case of interstate import} as the case may be + Freight Charges+ Handling Charges and insurance charges from manufacturer to wholesaler
Wholesale Price	Landed price + margin for LI to be calculated on EDP/EBP only
Price to retailer	Wholesale Price + Excise duty + special license fee (Cows Welfare Fee)+ VAT

(b) Imported Foreign Liquor:

Wholesale Price	Approved EDP/EBP + margin for L1 on EDP/EBP + Import Fee + Permit fee + ETD Fee + Additional License Fee + Freight charges + handling charges and insurance
Price to retailer	Wholesale Price + Assessed fee + special license fee (Cows Welfare Fee) + VAT

The discounts/rebates, if any, received by L-1 shall be passed on to L2/L-14A. The licensee will be required to submit a certificate from CA every quarter on the last date of the following month ending every quarter that the above condition has been fulfilled, failing which a penalty of Rs. 5 lakh per quarter will be imposed on the licensee. The freight charges for delivery of liquor to L-2/L-14A shall be borne by L-1. The charges of freight, insurance and handling fixed in 2023-24 shall be continued.

5. **Margin in case of PML:** In case of PML, the L-1 margin shall be in absolute terms i.e. at the rate of Rs 25 per case as allowed in Excise Policy 2023-24.

However, freight charges for transportation from L-1(PML) to L-14A shall be borne by L-1(PML). The charges of freight fixed in 2023-24 shall be continued.

6. **Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year 2023-24:-** In case the outgoing wholesale licensee for the year 2023-24 is not granted the license for the year 2024-25, then the stock lying with the outgoing licensee shall be deemed to be in possession of the concerned Deputy Commissioner (Excise)-cum-Collector under the relevant rules and shall be allowed to sell such stock to the retailer after payment of all the differential excise duty/levies/fees, upto 30th November, 2024. However, if the outgoing wholesale licensee is granted license again in 2024-25, then he can sell his closing stock to the retailer upto 30th November, 2024, after paying all the differential duties/levies/fees as defined in this excise policy. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 15th April, 2024. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), Incharge of

range. In event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2023-24 to the retail licenses.

D. Other Licenses and Provisions

1. **Fee for Letter of Intent (LOI)** :A person who desires to set up a Distillery or brewery in State of Punjab shall obtain a Letter of Intent (LOI) before he starts putting up his plant. The LOI shall be issued with certain terms and conditions with a specified period of validity. It shall be issued with the permission of the Government. Fee for LOI to be issued for the first time and for subsequent year(s) shall be as under: -

Grant of LOI

Sr. no	License	Rate of Fee in 2023-24	Rate of Fee in 2024-25
1	For Distillery (D-2)	Rs. 5 crores	Rs. 5 crores
2	For Brewery (B-1)	Rs. 3 Crores	Rs. 3 crores
3	For Malt Manufacturing (MM-1)	Rs. 15 Lacs	Rs. 15 lakhs

Renewal of LOI

Sr. no	License	Rate of Fee
	Distillery (D-2)	1st Renewal Rs. 35 lacs 2nd Renewal Rs. 37.50 Lacs 3rd Renewal Rs. 50 Lacs
2	For Brewery (B-1)	1st Renewal Rs. 35 lacs 2nd Renewal Rs. 37.50 Lacs 3rd Renewal Rs. 50 Lacs
3	For Malt Manufacturing (MM-1)	Rs. 4.50 Lacs

2. **License Fee of Distilleries:** -At present there are 16 distilleries working in the State. The license fee of D-2 license for the year 2023-24 was kept at Rs. 2.62 crores plus Rs. 55000 per KLPD (as per installed capacity) or Rs. 295 lakh (whichever is higher). During 2024-25, the license fee for D-2 license shall be charged at the rate of Rupees 2.80 Crore+ Rupees - 60000 per KLPD (as per installed capacity) or Rs - 360 lakh (whichever is higher).

3. **License fee of Brewery-** At present there are 4 Breweries in the State of Punjab. For the year 2023-24, the fee for initial grant of a license for a

brewery was kept at the rate of Rs 1.57 crores crore and subsequent annual license fee for a brewery license was kept at the rate of Rs 105 lakh + Rs. 7.35 lakh per HL (minimum Rs 158 lakh). During the year 2024-25, the fee for initial grant of license for a brewery shall be kept at Rs. 2 crores and subsequent annual license fee for a brewery license may be kept at 115 lakh plus 8 lakh per HL (minimum 174 lakhs)

4. **License Fee of Bottling Plant (BWH-2 License) - :-** At present there are 25 bottling plants working in the State. For the year 2024-25, the license fee shall be as follows: -

Sr. No.	Capacity of BWH-2	License Fee for the year 2023-24 (in Rs.)	License Fee for the year 2024-25 (in Rs.)
1.	Upto 135000 PL	15,75,000 + Rs. 2.10 lakh per Bottling line or Rs. 26,00,000/- (whichever is higher)	16,50,000 + Rs. 2.20 lakh per Bottling line or Rs. 27,50,000/- (whichever is higher)
2.	Above 135000 PL	15,75,000 + Rs. 2.10 lakh per Bottling line or Rs. 42,00,000/- (whichever is higher)	16,50,000 + Rs. 2.20 lakh per Bottling line or Rs. 44,00,000/- (whichever is higher)

5. **Malt manufacturing license:** A license in Form MM-1 during the period 2024-25 shall be granted at an annual license fee of Rs. 25 Lacs. Terms and conditions of this license shall be specified by the Government later on.
6. **Renewal fee for ethanol plants i.e E-2 license:** Renewal fee for ethanol plants i.e E-2 license shall be fixed at Rs. 10 lakhs per annum.
7. In order to discourage illicit distillation from Lahan, the department intends to introduce 40 degree PML. It shall be in white colour and will be sold in 180 ml in food grade plastic pouches. This liquor will be introduced at a very low price. The 40 degree PML shall be procured from the distilleries and bottling plants through e-tender basis. The fixation of quota of 40 degree PML shall be decided by Committee of officers constituted by Excise Commissioner, after taking a requirement from the retail licensees exclusively in illicit prone areas/border districts of the State. This quota of 40 degree shall however be over and above the Minimum Guaranteed Quota

of PML. The license fee/duty shall accordingly be loaded in addition, on retail license (L14A) by the Excise Commissioner. EDP for 40 degree PML will be fixed along with fixation of EDP for 50 and 65 degree PML.

8. **Export Fee:** During the year 2023-24, export fee was levied @Rs. 2/- per PL on IMFL. There will be no change in the rates of Export fee during the year 2024-25.

9. **Import Fee-**The import fee for the year 2024-25, shall be as under:-

Item	Import fee for the year 2023-24	Import fee for the year 2024-25
(i) Indian Made Foreign Liquor of any degree.	i) Upto 5000 EDP- 31.05/- per PL ii) above 5000 EDP- Rs. 37.80 per PL	i) Upto 5000 EDP- 32.60/- per PL ii) above 5000 EDP- Rs. 40 per PL
(ii) Liquor Imported from abroad	37.80/- per PL	40/- per PL
(iii) Ready to Drink beverages up to 20 ⁰ proof strength.	1.05 /- per BL	1.10/- per BL
(iv) Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	6.30 /- per BL	6.60/- per BL
(v) Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.15 /- per BL	3.30 /- per BL
(vi) Wine	1.05 /- per BL	1.10 /- per BL
(vii) Beer of all types	11.55 /- per BL	12.12 /- per BL
(viii) Canned Beer	11.55 /- per BL	12.12/- per BL

10. **Bottling Fee:-** During the year 2023-24 bottling fee on Indian Made Foreign liquor, Ready to Drink Beverages, Wine and Beer was fixed at Rs. 1.25 per PL/BL. During the year 2024-25, the Bottling fee on Indian Made Foreign Liquor, Ready to Drink Beverages (Bottles and cans), Wine and Beer shall be fixed at Rs. 1.50/- per BL.

11. **Brand Registration Fee:-**During the year 2024-25, the Brand Registration fee shall be charged as under:-

Brands	Brand Registration Fee for the year 2023-24	Brand Registration Fee for the year 2024-25
(i) Brand Registration fee per Label for IMFL, Beer & RTD	1,31,250	1,44,400
(ii) Brand Registration fee for Wine and Cider	2,100	2,300
(iii) Brand Registration fee for PML including Rum/Gin/Whisky of any degree.	42,000	46,200
(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,05,000	1,15,500
(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	31,500	34,650
(iv) For Export (for each state on IMFL/Beer/CL)	26,250	28,900
(v) Subsequent change in all the approved label during the year except Wine and Cider.	21,00	23,100
(vi) Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	10,550	11,550
Brand registration for micro breweries	-	11,550

12. **Permit Fee:-**During the year 2024-25, permit fee on ENA on different categories shall be charged at the time of preparation of the blend as under:-

Sr. no	For 2023-24 For manufacture of IMFL for sale in Punjab.	For 2024-25 For manufacture of IMFL for sale in Punjab.
1.	Rs. 4.20 /- per BL upto Rs. 750/-EDP per case	Rs. 4.90 /- per BL upto Rs. 750/-EDP per case
2.	Rs. - 13.20 per BL above Rs. 751/- to Rs. 1500/-EDP per case	Rs. 14.50/- per BL above Rs. 751/- to Rs. 1500/-EDP per case
3.	Rs. 25/- per BL above Rs. 1501/- to 5000 EDP per case	Rs. 27.50/- per BL above Rs. 1501/- to 5000 EDP per case
4.	Rs. 40 /- per BL above Rs.5001 EDP per case	Rs. 45 /- per BL above Rs.5001 EDP per case

Apart from ENA permit fee will be charged as per the above rates on vatted malt spirit, malt spirit, scotch concentrate etc. and any other kind of spirit which is used for manufacturing of IMFL for Punjab.

13. **Rate of Permit fee on denatured spirit:-** The same provision, as was there in Excise Policy 2023-24, shall continue.

14. **Annual License Fee for Marriage Palaces:** A license in form L-5D is issued for allowing consumption of liquor on special occasion in a marriage palace or banquet hall. During the year 2024-25 the annual license fee of this license shall be fixed as under:-

Sr.No.	License Type	Annual License fees for the year 2024-25
1	L-5D	
(i)	Annual registration fee of Commercial Places like Marriage Palaces, Banquet halls or community or Dharamsala, charging upto Rs.1,00,000 per function.	40000
(ii)	Annual registration fee of Commercial Places like Marriage Palaces, banquet halls or community or Dharmasala charging Rs.1,00,001 to Rs.2,00,000 per function.	1,00,000
(iii)	Annual registration fee of Commercial Places like Marriage Palaces, banquet halls or community or Dharamsala, charging above Rs.2,00,000 per function.	2,00,000
(iv)	Serving liquor in places not registered with the Excise and Taxation Department	25000 per day per function maximum 20 licenses in one month
(v)	Serving liquor in a function at a private place	2,500/- per day per function

A permit in form L-50A for purchase, transport and possession of Indian Made Foreign Liquor, Imported foreign liquor and beer of any quantity is issued to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in marriage palace or a banquet hall or at a temporary enclosure at a public place. For the convenience of the general public, this permit shall be issued on the payment of rupees 1000/- per day per function and the same shall be issued online. The L-50A permit holder shall be allowed to purchase liquor from any vend of the concerned excise district. The rates of liquor to be served in the marriage palaces shall be finalized by a

committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from departmental website.

15. To strengthen IT or other Associated Services:

a. E-Abkari:- The department is using the E-Abkari software with the help of NIC, Punjab to ease the working of excise and control the supply of liquor. Under this project, various modules have been made online making the procedures absolutely user friendly. It shall be mandatory for all the licensees to upload information on e-abkari software module.

b. Track and Trace: - The QR code based Track and Trace project for supply of liquor in the State of Punjab has been implemented. Its aim is (1) to effectively control counterfeit liquor. (2) To streamline and control the supply of country liquor, foreign liquor, imported liquor and beer. (3) To get details of production and supply of liquor on real time data capture and verification. (4) Effective data capturing will ease the business. This system has been implemented in PPP mode. The expenditure incurred over this system shall be borne by manufacturing units themselves.

16. Greater Mohali Area Development Authority:- Some liquor vends have been operating in Mohali city at strategic locations over the land provided by GMADA for last 15-20 years. In the interest of the government revenue, these vends of Mohali city operating from GMADA's land /commercial places shall be allowed to operate from their present locations on as it is basis, giving relaxation by postponing the decision taken in this regard in 27th meeting of GMADA till further orders so that loss to the government revenue may be avoided.

17. Computer Network and other Technical Resources for Excise Department:- For the smooth implementation of the work of Excise Department, the amount of application fee and participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

18. **VAT on liquor sold at Bars etc:-**Due to high rate of VAT at Beer Bars, Hard Bars, Clubs and Micro Breweries, many malpractices have been observed. Therefore, in order to curb these malpractices, VAT rate shall be rationalized by reducing it to 13% plus 10% surcharge. There is no change in VAT rates leviable at other places.

19. **Annual License fee for L-1 (CSD/L-1 (CRPF/ITBP/other CPOs):** In order to make available quality liquor at affordable rates to defence and paramilitary forces, the annual license fee for L-1 (CSD)/L-1 (CRPF/ITBP/ other CPOs) and other defence forces shall be as follows:

	Annual License fee for L-1 in 2023-24	Annual License fee for L-1 in 2024-25
L-1 CSD	Rs. 5 lakhs	Rs. 5 lakhs
L-1 CRPF/ITBP/ other CPOs	Rs. 5 lakhs	Rs. 25000

20. Assessed fee leviable at L-3, L-4, L-5, L-3A, L-4A, L-5A, L-5B, L-10C and L-12C (supply from L-2 licensees) shall be fixed for the year 2024-25 as given below:

Assessed fee on L-3, L-4 and L-5 (supply from L-2 licensees)	Type of liquor	Assessed fee fixed in 2023-24	Assessed fee fixed in 2024-25
	Indian Made foreign liquor	77 per PL	80 per PL
	Wine	12.10 per BL	12.70 per BL
	Cider	6.60 per BL	6.93 per BL
	Beer (Light and Strong)	18.70 per BL	19.60 per BL
	Ready to Dring Beverages	6.60 per BL	6.93 per BL
	Liquor imported from abroad	77 per PL	80 per PL
Assessed fee on L-3A, L-4A and L-5A (supply from L-2 licensees)	Type of liquor	Assessed fee fixed in 2023-24	Assessed fee fixed in 2024-25
	Beer (Light and Strong)	18.70 per BL	19.60 per BL
	Ready to Drink Beverages	6.60 per BL	6.93 per BL
Assessed fee on L-5B	Type of liquor	Assessed fee fixed in 2023-24	Assessed fee fixed in 2024-25
	Draught Beer (Strong and Light)	99 per BL	104 per BL
	Draught Beer supplied by	24.20 per BL	25.40 per BL

	Micro Brewery		
	Ready to Drink Beverages	30.80 per BL	32.30 per BL
	Wine	24.20 per BL	25.40 per BL
Assessed fee on beer sold by Micro Brewery / Brewery Pub L-10 C license		80 per BL	84 per BL
Assessed fee on 12-C (supply from L-2 licensees)	Type of liquor	Assessed fee fixed in 2023-24	Assessed fee fixed in 2024-25
	Indian Made foreign liquor	77 per PL	80 per PL
	Wine	12.10 per BL	12.70 per BL
	Cider	6.60 per BL	6.93 per BL
	Beer (Light and Strong)	18.70 per BL	19.60 per BL
	Ready to Dring Beverages	6.60 per BL	6.93 per BL
	Liquor imported from abroad	77 per PL	80 per PL

21. **Assessed Fee for L-1 (CSD/L-1 (CRPF/ITBP/other CPOs):-**In order to make liquor available at reasonable rates at Canteen Store Depots (CSD) as compared to that at L-2 vends, the assessed fee at CSD shall be charged at reduced rates as under:-

Assessed Fee on L-1(CSD)/ L-1CRPF and L-1(ITBP)	Assessed Fee during the year 2023-24	Assessed fee During the year 2024-25
(i) Rum	132 per PL	135 /- per PL
(ii) IMFL	380 per PL	390 /- per PL
(iii) Wine	22 per BL	25 /- per BL
(iv) Cider	10 per BL	12 /- per BL
(v) Beer (Light & Strong)	75 per BL	78 /- per BL
(vi) Imported Foreign Liquor (other than Wine, Cider and Beer)	400 per PL	400 /- per PL
(vii) Ready to Drink Beverages	20 per BL	22 /- per BL

22. **L-50 Permit:-** There are two types of L-50 permit – annual and lifetime. The fee of annual L-50 permit shall be Rs 2,000/- and for life time L-50 permit

shall be Rs 10,000/-. The private possession limit of liquor against L-50 permit (annual as well as life time) shall be as under:-

(i) Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands),: 36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size),

(ii) Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size)

(iii) Wine, Gin, Vodka, brandy, RTD and other liquor products: 36 bottle each of 750 ml (i.e. total 27 Bulk litres in any size).

Note:- The private possession limit of liquor against L-50 permit which have already been issued shall deemed to be as per the above mentioned revised limits.

23. **Tavern (earlier called as Ahata):-** The provisions regarding opening of Ahata (L-52) attach to vends shall apply mutatis mutandis to sub-vends also. Ahata shall now be called as a Tavern.

24. **VAT on liquor sold through CSD/ other CPOs:-** The rate of VAT on liquor sold through CSD stores and stores of all CPOs will be at @1% plus 10% such charge at L-1 stage.

25. **Bhang:-** In the State of Punjab there is only one Wholesale vend of Bhang allotted in Hoshiarpur district. During the year 2023-24, this vend was granted on annual fixed license fee of Rs.5.50 Lacs on applications and by draw of lots. During the year 2024-25, this vend shall be granted on annual Fixed License Fee of Rs. 6.00 lakhs on applications and by draw of lots.

26. **Checking by Health Department, Police Department and other authorities:-** If sampling/checking of liquor is done by the officials of Health Department, then it shall be done jointly with officers of the Excise Commissionerate, Punjab not below the rank of Excise Inspector and this whole process shall be videographed. Similarly, in case of requirement, a police officer not below the rank of Deputy Superintendent of Police, who shall be accompanied by an Excise official not below the rank of Excise Officer, shall check a licensed excise premises after seeking prior approval of

Excise Commissioner, Punjab. The inspection shall be duly videographed and video footage thereof shall be submitted to Excise Commissioner, Punjab within a period of seven days. The above provisions regarding checking of licensed excise premises, applicable to Police Department, shall also be applicable to all other Departments/authorities as well.

27. **Mechanism for disposal of used liquor bottles in marriage palaces:** There is always a possibility that the used liquor bottles left after the consumption of liquor in marriage palaces/banquets get pilferaged into the hands of unscrupulous elements which can be further used for illicit re-bottling if its gets unchecked. For averting the possibility of misuse of these used bottles left in large quantity during marriage seasons, there is dire need to put in place a mechanism for disposal of used liquor bottles in marriage palaces/banquets. The following procedure shall be adopted for disposal of used liquor bottles in marriage palaces/banquets in the State of Punjab:

- a. All marriage palaces/banquets shall create a dedicated store within their premises in form of a shed/room under lock and key to store used liquor bottles.
- b. Function-wise (Day/Night) data of left over brand wise used liquor bottles shall be maintained in the register kept at front office of the marriage palaces/banquets.
- c. These used liquor bottles shall be destroyed on weekly basis by marriage palaces/banquets in the presence of Excise Inspector of the area.
- d. All Excise Inspectors shall submit monthly certificate in this regard giving brand wise/marriage palace wise details of used liquor bottles destroyed.

28. In the Public and Administrative interest and to serve the financial interest of the State, certain amendments may be required to be made in the procedures defined in this policy. In all such cases where financial implication are involved, such amendments shall be made only in consultation with the department of Finance. However, the Council of Ministers is requested to

authorize the Hon'ble Chief Minister to approve such amendments in public interest.

29. **Compliance of necessary regulations:** All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory EPF/ESI regulations.



Report of the Committee formed for checking gaps and lacunas in the Excise Policy for the year 2023-24

B

Vide orders dated 7-2-2024, Excise Commissioner, Punjab constituted a committee for checking gaps and lacunas in the Excise Policy for the year 2023-24. Two meetings of the Committee were convened via video conferencing on 12-2-2024 and 16-2-2024.

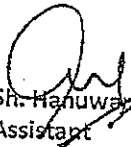
The following gaps/lacunae/issues in 2023-24 policy were identified:

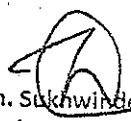
1. In the present policy for financial year 2023-24, at page number 6 it is mentioned that excise duty on country liquor (PML) is adjustable in monthly instalment of licence fee. However, at page number 8 of the policy, it has been mentioned out that the incidence of duties at manufacturer, wholesale and retailer stage shall be factored in the subsequent monthly instalment of license fee. As per Law, the duties paid on PML are adjustable in the same month to which the quota pertains. So, this gap needs to be rectified.
2. In the present policy for financial year 2023-24, it is provided that carry forward stock can be sold upto 31st August, 2024. It has been observed that there are some brands in carry forward quota which are slow moving and some liquor products like Rum etc. which are saleable during winter season. Restriction on sale of carry forward quota upto 31st August of the following year puts unnecessary burden on the licensee. Thus, the last date of selling the carried forward quota needs to be extended. Further, as per the existing provision, after the permissible date for selling the carry forward stock, if any stock left, the licensee is required to surrender his unsold stock to Deputy Commissioner (Excise)-cum Collector, in charge of the Zone. The licensee will have no claim on such stock and Deputy Commissioner (Excise)-cum Collector, in charge of the Zone will dispose off such stock as per prescribed Act/Rules. There is no clear provision regarding the procedure to be adopted for disposal of such stock and the same needs to be clarified.
3. In the present policy for financial year 2023-24, additional license fee is leviable at Rs. 11 per BL on country liquor (PML). PML comes in different

strengths i.e 50 degree and 65 degree. Prorata recovery on 65 degree PML is less as compared to 50 degree PML if the additional duty is levied per BL. This, lacuna needs to be rectified. Additional license fee on PML may be levied on PL basis for PML for better realisation of revenue.

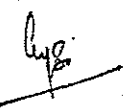
4. Present policy for the financial year 2023-24 provides that licensee will be required to deposit security at the rate of 17% for about 45 days. But 17% security of the total discovered license fee actually translates to approx. 62 days. This lacuna needs to be rectified.
 5. At present, it is mandatory for each excise group licensee to open maximum two Model Shops a in Municipal Corporation area. Similarly, for the exclusive sale of Indian and imported-beer, wine, cider and RTD only, it is mandatory for each group in Municipal Corporation area/ Municipal Committee area to open one stand alone vend (for consumption off the premises). This is on higher side and financially unviable and the number needs to be reduced and mandatory provision needs to made optional.
 6. Condition 12.1 of the current policy states that L-2 licensees are eligible for retail sale of IMFL, IFL and Beer. Practically, L-2 licensee sells RTD, Wine and other products also. So, this condition needs to be more elaborative. Similarly, 12.2 condition states that L-2/L-14A licensee shall procure PML, IMFL, Beer and IFL from L-1 licensee. This conditions also needs to be more elaborative including all types of liquor products.
 7. Under current policy, there is no clarity for treating duty paid liquor found at the premises, if not accounted for in the records of that particular vend/ group. Thus, the definition of unaccounted liquor needs to be revisited.
 8. In the present policy, it is mentioned that the existing provision for grant of L-2 D license will continue. Date mentioned in case of old stand alone L-2D licenses being renewed every year, needs to be amended.
- 

9. At present, Minimum Retail Sale Price of IMFL brands is fixed as per formula given in the policy. However, it has been observed that by applying the prescribed formula, minimum retail sale prices of cheap brands have been fixed lesser than the minimum retail sale price of PML brands of 65 degree. The entire formula fixing the minimum retail sale prices need to be revisited.
10. At present, it is mandatory for every L-1 to open 2 BWHs in each excise range or in a revenue district having more than one excise range. This is on higher side. Thus, the number of BWHs to be opened needs to be revisited.
11. Wholesale Price (WSP) formula needs to be amended.


Sh. Hanuwant Singh,
Assistant
Commissioner
(Excise), Jalandhar
East.


Sh. Sukhwinder Singh,
Assistant Commissioner
(Excise), Amritsar Range.


Sh. Rajesh Aery,
Assistant
Commissioner
(Excise), Patiala
Range-cum-Enf.-2.

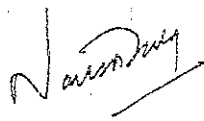

Sh. Surinder Kumar
Garg, Deputy
Commissioner State
Tax-cum-Joint
Director
(Investigation) Patiala
-cum-Deputy
Commissioner
(Excise), Head Office,
Enforcement.


Sh. Pawanjeet Singh, Deputy
Commissioner. (Excise),
Ferozepur Zone


Sh. Paramjeet
Singh, Deputy
Commissioner
(Excise), Jalandhar
Zone.


Sh. Udaydeep Singh,
Deputy Commissioner
(Excise), Patiala Zone.


Sh. Rajpal Khaira, Joint
Commissioner
(Excise)


Sh. Naresh Dubey,
Addl. Comm.
(Excise) Punjab.

Subject: Regarding approval of the draft provisions of Excise Policy 2024-25

1. A Group of Ministers (GOM), consisting of the following Ministers, was formed by Hon'ble Chief Minister, Punjab vide orders dated 9-2-2024:
 - i. S. Harpal Singh Cheema, Finance, Planning, Programme, Implementation, Excise & Taxation Minister, Punjab
 - ii. Sh. Bram Shanker Sharma (Jimpa), Revenue, Rehabilitation & Disaster Management, Water Supply & Sanitation Minister, Punjab
 - iii. S. Harbhajan Singh ETO, Public Works (B&R), Power Minister, Punjab
2. Three meetings of the aforementioned GOM were held on 20-2-2024, 26-2-2024 and 29-2-2024 whereby deliberations were made on the draft policy provisions for upcoming Excise Policy for the financial year 2024-25.
3. A meeting of GOM was finally held on 7-3-2024 where the following Ministers and Officers were present:
 - i. S. Harpal Singh Cheema, Finance, Planning, Programme, Implementation, Excise & Taxation Minister, Punjab
 - ii. Sh. Bram Shanker Sharma (Jimpa), Revenue, Rehabilitation & Disaster Management, Water Supply & Sanitation Minister, Punjab
 - iii. S. Harbhajan Singh ETO, Public Works (B&R), Power Minister, Punjab
 - iv. Sh. Vikas Pratap, Additional Chief Secretary-cum-Financial Commissioner (Taxation), Punjab
 - v. Sh. Varun Roojam, Excise Commissioner, Punjab
 - vi. Sh. Naresh Dubey, Additional Commissioner (Excise), Punjab

Harpal Singh

Sh. Bram Shanker Sharma

Bram Shanker Sharma

4. The Group of Ministers (GOM), deliberated upon the following L-1 Models presented by the Department:

1. Model-1:-

- (i) L-1 license granted for the Excise Policy year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh
- (ii) The whole-sale license in form L-1 is meant for supply of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
- (iii) L-1 (PML) is meant for the supply of Punjab Medium Liquor (PML) only.

a. L-1 (IMFL/IFL)

- 1. In this model, an entity having L-2/L-14 A vends shall only be eligible to get L-1 (IMFL/IFL) license.
- 2. L-1 (IMFL/IFL) licensee can procure IMFL, IFL, Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products excluding PML from any manufacturing unit within the State or from outside the State.
- 3. L-1 (IMFL/IFL) licensee will be allowed to sell IMFL, IFL, Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products excluding PML.
- 4. It can procure IFL from its own or any other custom bonded warehouse.
- 5. Annual fixed License fee for this license shall be Rs 1.5 crores.
- 6. Margin of 5% of sale value at Ex-Distillery Price (EDP) of all aforesaid products will be allowed to L-1 (IMFL/IFL) licensee.

(b) L-1(PML):-

- 1. In this model, an entity having L-2/L-14 A vends shall only be eligible to get L-1 (PML) license.
- 2. L-1 (PML) licensee can procure PML from any manufacturing unit (D2) within the State.
- 3. L-1 (PML) licensee will be allowed to sell PML only.

4. Annual fixed License fee for this license shall be Rs 0.5 crores.
5. Margin of 25 per case in addition to the permissible freight will be allowed to L-1 (PML) licensee.

2. Model-2:

- (i) L-1 license granted for the Excise Policy year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh
 - (ii) The whole-sale license in form L-1 is meant for supply of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
 - (iii) L-1 (PML) is meant for the supply of Punjab Medium Liquor (PML) only.
1. The Department will create virtual L-1 through e-Abkari system for PML, IMFL, IFL and Beer, Wine, RTD, Cider and other liquor products.
 2. For importing liquor other than PML, from outside the State or importing IFL through custom bonded warehouse, L-1(import) license shall be granted at fixed license fee of Rs 3 crores.
 3. In virtual L-1, the bonded warehouse of each manufacturing unit (i.e. distillery or a bottling plant or brewery/winery etc.) and of L-1(Import) shall become physical warehouse of virtual L-1.
 4. A manufacturing unit (i.e. distillery or a bottling plant) and L-1(import) who wants to supply liquor through virtual L-1, shall have to open 5 warehouses at pre-decided geographical locations so as to have its spread across the State. These will become regional warehouse of virtual L-1.
 5. Processing fee @8% of sale value at EDP for all types liquor (excluding PML) shall be levied at L-1/L-1 import stage which shall be charged through e-abkari wallet system from retailers. Accordingly, revenue @ 8% of sale value at EDP will go to the State Exchequer
 6. Fixed charges, @2% of sale value at EDP for all types liquor (excluding PML), will be given to a manufacturing unit (i.e.

distillery or a bottling plant) or an L-1(import) who wants to supply liquor through virtual L-1 for meeting out its expenses..

7. Margin of 25 per case will be charged from retailer through e-abkari wallet system which will go to the State exchequer.

3. Model-3

- (i) L-1 license granted for the Excise Policy year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh
- (ii) The whole-sale license in form L-1 is meant for supply of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
- (iii) L-1 (PML) is meant for the supply of Punjab Medium Liquor (PML) only.
- (iv) L-1 (IMFL/IFL) & L-1 (Others) are meant for the supply of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL), Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML.
- (v) Further, one entity can be granted only one type of L-1 out of L-1(IMFL/IFL), L-1(Others) and L-1 (PML).
- (vi) After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned below:
- (vii) In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture/ any other form of legal entity:
 - a. Having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In

case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor will be counted.

b. An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor retail sale liquor license in Punjab through any L-2/L-14A license. Vice – versa conditions shall also apply. Further, in case of joint venture entity, this condition shall apply to all the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant.

(viii) L-1 for various categories of liquor will be as follows:-

(a) L-1(IMFL/IFL):-

- (i) Annual fixed license fee for this license shall be Rs 5 Crores.
- (ii) A liquor manufacturing entity of IMFL, having sold not less than 5,00,000 (five lakh) cases in the State during any of the last two years shall chose only one L-1(IMFL/IFL) licensee to sell its products in the State.
- (iii) However, One L-1(IMFL/IFL) can sell the products of only one IMFL manufacturing entity including imported foreign liquor of its own or its subsidiary/holding company.
- (iv) (iv). However, this condition of One Company- One L-1(IMFL/IFL) and One L-1-One Company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products i.e. a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider.

and other liquor products may chose any one or more L-1(IMFL/IFL) licensees to sell its products in the State.

(b) L-1(Others):-

- (i) Annual Fixed License fee for this license shall be Rs 5 Crores.
- (ii) A liquor manufacturing entity/importer of IMFL/IFL having less brand presence i.e. having sold not more than 5,00,000 (five lakh) cases in the State during any of the last two financial years, can sell their products through such L-1(Others).
- (iii) However, more than one such manufacturing entities/importers can sell their products including imported foreign liquor products through such one L-1 (Others). However, any such manufacturing entity/importer choosing any one L-1(Others) shall not be allowed to sell IMFL/IFL products through more than one L-1 (Others).
- (iv) Further, however, a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider etc. may chose any one or more L-1(Others) licensees to sell its products in the State as in the case of L-1(IMFL/IFL).

(ix) In case of L-1 (IMFL/IFL) and L-1(Others), there shall be a monthly non-refundable security amount payable by L-1 (IMFL/IFL) and L-1(Others) in addition to the annual fixed license fee. This levy shall not to be passed on to retailers. The above said levy and L-1 margin will be as follows:-

Descripti on of L-1	Total no. of cases of IMFL /IFL sold (on annual basis), by a manufacturing entity, through L-1(IMFL/IFL) or L- 1(Others)	Fixed license Fee in Cr	Monthly Non- refundabl e security amount in Cr	Margir in %age of sale amount at EDP
	More than 40 lac cases	5.00	4.75	10.0%

L-1 (IMFL/IFL) or L-1 (Others)	More than 35 lac cases and upto 40 lac cases	5.00	4.25	10.0%
	More than 30 lac cases and upto 35 lac cases	5.00	3.75	10.0%
	More than 25 lac cases and upto 30 lac cases	5.00	3.33	10.0%
	More than 20 lac cases and upto 25 lac cases	5.00	2.75	10.0%
	more than 15 lac cases and upto 20 lac cases	5.00	2.25	10.0%
	more than 10 lac cases and upto 15 lac cases	5.00	0.040	10.0%
	more than 5 lac cases and upto 10 lac cases	5.00	0.025	10.0%
	upto 5 lac cases	5.00	0.01	10.0%
	Not supplied liquor in 2023-24	5.00	0.01	10.0%

(c) L-1(PML):-

- (i) Annual Fixed License fee for this license shall be Rs 0.5 crores
- (ii) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.

4. Model-4

- (i) L-1 license granted for the Excise Policy year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh
- (ii) The whole-sale license in form L-1 is meant for supply of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/IFL, Beer, Wine, cider, RTD and other liquor products.
- (iii) L-1 (PML) is meant for the supply of Punjab Medium Liquor (PML) only.
- (iv) L-1 (IMFL/IFL) & L-1 (Others) are meant for the supply of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL), Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML.

- (v) Further, one entity can be granted only one type of L-1 out of L-1(IMFL/IFL), L-1(Others) and L-1(PML).
- (vi) After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned below:
- (vii) In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture/ any other form of legal entity:
- a. Having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor will be counted.
 - b. An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor retail sale liquor license in Punjab through any L-2/L-14A license. Vice – versa conditions shall also apply. Further, in case of joint venture entity, this condition shall apply to all the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant.

(viii) L-1 for various categories of liquor will be as follows:-

(a) L-1(IMFL/IFL):-

- (i) Annual fixed License fee for this license shall be Rs 3 Crores.
- (ii) A liquor manufacturing entity of IMFL, having sold not less than 5,00,000 (five lakh) cases in the State during any of the immediately preceding two financial years shall choose at least two L-1(IMFL/IFL) licensees to sell its products in the State.
- (iii) However, each of these two chosen L-1(IMFL/IFL) licensees can sell the products of only one IMFL manufacturing entity including imported foreign liquor products of its own or its subsidiary/holding companies.
- (iv) However, this condition of One company- Two L-1(IMFL/IFL) and One L-1-One Company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products i.e. a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products may choose any two or more L-1(IMFL/IFL) licensees to sell its products in the State.

(b) L-1(Others):-

- (i) Annual Fixed License fee for this license shall be Rs 3 Crores.
- (ii) A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence i.e. having sold not more than 5,00,000 (five lakh) cases in the State during any of the last two financial years shall sell their products through at least two such L-1(Others).
- (iii) More than one such manufacturing entities/importers can sell their products through such L-1 (Others).
- (iv) Further, however, a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider etc. may choose two or more L-1(Others) licensees to sell its products in the State as in the case of L-1(IMFL/IFL).

(ix) Every year's excise policy is framed based on the empirical data of the previous year. So, while framing the policy for the year 2022-23, empirical data of 2021-22 was taken into account. Accordingly, license fee structure of FY 2022-23 was decided based on the lifting

of liquor during the FY 2021-22. Similarly, for the year 2023-24, the fee structure was based on lifting of liquor in the previous year. On a detailed analysis it has been observed that as regards the viability of L-1s, certain inter-se L-1 aberrations have cropped up. Hence, to make it more rational, the fee structure is proposed that the fee structure may be shifted from "the basis of previous year's sales volume" to linking it to "current year's sales value". This objective will be achievable by shifting from fixed fee plus monthly non-refundable security structure to fixed fee plus ad-valorem levy structure.

In case of L-1 (IMFL/IFL) and L-1(Others), there shall be Ad-valorem License fee payable by L-1 (IMFL/IFL) and L-1(Others) in addition to the annual fixed license fee. This levy shall not to be passed on to retailers. At present margin of 10% is allowed on supply of IFL from L-1 to retailers. This margin is ultimately passed on to the consumers. Due to this margin the retail prices of IFL (BIO Brands) are more as compared to Chandigarh and Haryana. This has resulted in smuggling of IFL (BIO) brands from neighbouring States to Punjab. For e.g if EDP of X brand is Rs. 20800 per case. 10% margin on the same comes at Rs. 2080/-. If EDP of Y brand is Rs. 61548 per case. 10% margin on the same comes at Rs. 6155/-. This margin is ultimately loaded on the final price of the consumer. In order to give relief to the end consumer in form of reduction in retail prices of IFL (BIO Brands) and reduce the difference of market prices prevailing in Punjab and neighbouring States, it is proposed that the margin on IFL brands may be kept at 10% or Rs. 1000 per case whichever is less. The effect of the proposal will be that instead of 10% margin i.e Rs. 2080/- per case and 6155/- per case of the aforementioned illustrative brands X and Y will reduce to Rs. 1000/- per case. This will result in reduction in the retail sale prices of IFL on the counters. Accordingly fixed license fee, rate of ad-valorem license fee and L-1 margin will be as follows:-

Description of L-1	Type of Liquor	Turnover of L-1 at EDP value, during 2024-25	Proportionate License fee payable on sales at EDP value (not to be passed on to retailer) (to be charged at the time of issuance of passes)	Margin in % of sale value at EDP
L-1(IMFL/IFL) or L-1 (Others)	IMFL	Turnover upto Rs 60 Cr	Nil	10%
		On incremental turnover above Rs 60 Cr but upto Rs 100 Cr	5.5%	
		On incremental turnover above Rs 100 Cr	6.5%	
	IFL		Rs 450 per case or 6.5% of EDP value whichever is less	Rs 1000 per case or 10% of sale value at EDP, whichever is less

(c) L-1(PML):-

- (i) Annual Fixed License fee for this license shall be Rs 0.5 Cr
- (ii) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.

5. Model-5

- (i) L-1 license granted for the Excise Policy for the year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh in the year 2024-25.
- (ii) The whole-sale license in form L-1 is meant for sale of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
- (iii) L-1 (PML) is meant for the sale of Punjab Medium Liquor (PML) only.
- (iv) L-1 (IMFL/IFL) & L-1 (Others) are meant for the sale of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL),

Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML.

(v) Further, one entity can be granted only one type of L-1 out of L-1(IMFL/IFL), L-1(Others) and L-1 (PML).

(vi) After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned below:

(vii) In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture/ any other form of legal entity:

a. having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor will be counted.

b. An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor retail sale liquor license in Punjab through any L-2/L-14A license. Vice - versa conditions shall also apply. Further, in case of joint venture entity, this condition shall apply to all the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit

and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant.

(viii) **L-1 for various categories of liquor will be as follows:-**

(a) L-1(IMFL/IFL):-

- (i) Annual Fixed License fee for this license shall be Rs 3 crores.
- (ii) A liquor manufacturing entity of IMFL, having sold not less than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years, shall choose only one L-1(IMFL/IFL) licensee to sell its products in the State.
- (iii) One L-1(IMFL/IFL) licensee can sell the products of only one IMFL manufacturing entity including imported foreign liquor products of aforesaid manufacturing entity or its subsidiary/holding entities.
- (iv) However, the conditions of One company- One L-1(IMFL/IFL) and One L-1 (IMFL/IFL)-One company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products of companies other than IMFL manufacturing entity mentioned at clause ii above.

(b) L-1(Others):-

- (i) Annual Fixed License fee for this license shall be Rs 3 crores.
- (ii) A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence i.e. having sold not more than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years can sell their products through such L-1(Others).
- (iii) More than one such manufacturing entities/importers can sell their products through such one L-1 (Others). However, any such manufacturing entity/importer choosing any one L-1(Others) shall not be allowed to sell IMFL/IFL products through more than one L-1 (Others).
- (iv) Further, however, a liquor manufacturing entity/an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor

products. may chose any one or more L-1(Others) licensees to sell its products in the State, as in the case of L-1(IMFL/IFL).

(ix) Every year's excise policy is framed based on the empirical data of the previous year. So, while framing the policy for the year 2022-23, empirical data of 2021-22 was taken into account. Accordingly, license fee structure of FY 2022-23 was decided based on the lifting of liquor during the FY 2021-22. Similarly, for the year 2023-24, the fee structure was based on lifting of liquor in the previous year. On a detailed analysis it has been observed that as regards the viability of L-1s, certain inter-se L-1 aberrations have cropped up. Hence, to make it more rational, the fee structure is proposed that the fee structure may be shifted from "the basis of previous year's sales volume" to linking it to "current year's sales value". This objective will be achievable by shifting from fixed fee plus monthly non-refundable security structure to fixed fee plus ad-valorem levy structure.

In case of L-1 (IMFL/IFL) and L-1(Others), there shall be Ad-valorem License fee payable by L-1 (IMFL/IFL) and L-1(Others) in addition to the annual fixed license fee. This levy shall not to be passed on to retailers. At present margin of 10% is allowed on supply of IFL from L-1 to retailers. This margin is ultimately passed on to the consumers. Due to this margin the retail prices of IFL (BIO Brands) are more as compared to Chandigarh and Haryana. This has resulted in smuggling of IFL (BIO) brands from neighbouring States to Punjab. For e.g if EDP of X brand is Rs. 20800 per case. 10% margin on the same comes at Rs. 2080/-. If EDP of Y brand is Rs. 61548 per case. 10% margin on the same comes at Rs. 6155/-. This margin is ultimately loaded on the final price of the consumer. In order to give relief to the end consumer in form of reduction in retail prices of IFL (BIO Brands) and reduce the difference of market prices prevailing in Punjab and neighbouring States, it is proposed that the margin on IFL brands may be kept at 10% or Rs. 1500 per case whichever is less. The effect of the proposal will be that instead of 10% margin i.e Rs. 2080/- per case and 6155/- per case of the aforementioned illustrative brands X and Y will reduce to Rs. 1500/-

per case. This will result in reduction in the retail sale prices of IFL on the counters. Accordingly fixed license fee, rate of ad-valorem license fee and L-1 margin will be as follows:-

Description of L-1	Type of Liquor	Turnover of L-1 at EDP value, during 2024-25	Ad-valorem License fee payable on sales at EDP value (not to be passed on to retailer) (to be charged at the time issuance of passes)	Margin in % of sale value at EDP
L-1(IMFL /IFL) or L-1 (others)	IMFL including Beer, Rum, Gin, Vodka, Cider, RTD and other liquor products excluding IFL	Turnover upto Rs 60 Crores	Nil	10%
		On incremental turnover above Rs 60 crores upto Rs 100 crores	5.5%	
		On incremental turnover above Rs 100 crores	6.5%	
	IFL	Any turnover	Rs 500 per case or 6.5% of EDP whichever is lower	Rs 1500 per case or 10% of sale value at EDP, whichever is lower

Note: A case means 9 BLs

(c) L-1(PML):-

(i) Presently a license fee of Rs. 50 lakhs is being charged for L-1 PML. However, based on sales volumes, it is proposed to be rationalized as per the table given below:

No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2023-24	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total license fee
Not supplied PML in 2023-24	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
Upto 7 lac cases	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs

More than 7 lac cases upto 10 lac cases	Rs. 25 lakhs	Rs. 25 Lakhs	Rs. 50 lakhs
More than 10 lac cases	Rs. 25 lakhs	Rs. 35 lakhs	Rs. 60 lakhs

(ii) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.

The following conditions (x) and (xi) are common in proposed Model-3, Model-4 and Model-5

(x) In order to facilitate movement and to make effective delivery of liquor to the retail, each L-1 (IMFL/IFL) and L-1(Others) licensee shall open at least two bonded warehouses in each excise zone with an annual fee of Rs. 3,00,000/- per bonded warehouse. He shall have to pay the above license fee in respect of above prescribed number by 30th June, 2024, even if he does not open the prescribed number of BWH licenses. Similarly, in case of L-1 (PML), each licensee shall open at least four bonded warehouses in the State with an annual fee of Rs. 2,00,000/- per bonded warehouse. He shall have to pay the above fee in respect of above prescribed number by 30th June, 2024 even if he does not open the prescribed number of BWH licenses.

(xi) L-1 shall ensure uniform distribution of quantity to all the L-2/L-14A's served from either main licensed premises or its warehouses on daily basis. The return thereof shall be uploaded on e-abkari portal. Any deviation observed or partiality or being selective in distribution observed shall render the license liable to be cancelled by the Order of DC(X)-cum-Collector with prior approval of Excise Commissioner.

5. Recommendations of the Group of Ministers regarding wholesale model

In order to bring more efficiency in supply chain and break linkages between manufacturer, wholesalers and retailers, new criteria for granting L-1 License was introduced during 2022-23 . Over the period of the last two years, revenue from L1's has transpired into high and new stream of revenue for the State and has assisted in achieving revenue growth breaking earlier barriers. The

combined revenue from wholesale and retail sector has increased significantly after introduction of New Excise Policy. Previously L-1 License were held by retailers but with introduction of open quota for IMFL/IFL and Beer, the wholesale and retail sector in one hand could have dangerous proportions, which necessitated delinking of wholesale and retail sector.

The mandatory condition of previous experience in wholesale trade has resulted in participation of experienced players, which has brought more efficiency and effectiveness in supply chain.

GOM examined all the 5 models presented by the Department. The models have been examined and it has been observed that there will be certain aberrations in supply chain, revenue realization etc. if model 1, model 2, model 3 or model 4 are adopted. For effective realization of revenue and rationalize fee structure it is imperative that the supply/flow of liquor from wholesaler to retailer should be absolutely seamless. Hence, in the interest of revenue and to ensure smooth supply chain, it is recommended that Model-5 should be adopted.

6. Further, the Group of Ministers went through the remaining draft Excise Policy for the year 2024-25 and agreed with the provisions and accordingly, recommended the following:

a) In 2022-23, excise revenue increased from Rs. 6254 crores to Rs. 8341 crores, reflecting an increase of Rs. 2086 crores (33% approx.). The excise revenue target (revised) for financial year 2023-24 is Rs. 9524 crores, reflecting an increase of 14% approx. Accordingly, the Department should aim at achieving revenue of Rs. 10145.95 crores in the financial year 2024-25.

b) The GOM felt that as the retail licenses were renewed for the 2023-24, certain aberrations have crept up in the liquor trade. There was feedback from the field staff that certain groups have become unviable. So, in order to balance the existing retail trade and to provide opportunity to the new entrants fresh allotment of L-2/L-14A vends should be done.

c) After analysis of the suggestions given by the retail licensees and committees of Excise Inspectors and Excise Officers, the mode of

allotment should be through Draw of Lots as this will ensure better and widespread participation in this process.

d) The group size for the year 2024-25 should be kept at 35 crores +/- 15% variation..

e) In the year 2022-23, there was a paradigm shift in the mode of collection of Excise revenue from "High Duty-Low License Fee" model to "Low Duty-High License Fee" model. The retrieval of Excise Revenue as a result of this policy, primarily, shifted to the license fee being paid by the retailer. For achieving success in this model, it was felt that quota of IMFL, IFL and Beer being made available to the retailer be opened up so as to realize the actual potential of the trade.

While shifting to new model, the allotment of retail vend was made by tender process. The minimum reserve price of retail vends was fixed substantially higher than revenue derived from retail vends in 2021-22.

Considering the paradigm shift, it was felt that instead of fixing PML, IMFL and Beer quota only quota of PML be fixed and quota of IMFL, IFL and Beer be kept open, to derive the optimal revenue and to find out true demand potential of various areas in the State. In the Excise Policy of 2023-24, it was intended that rates of IMFL and Beer should be an lower side keeping in view the consumer interests and to ensure availability of quality liquor at affordable rates. With the lowering of prices, it was not possible to ascertain at the outset how much consumption of PML may shift to IMFL, IFL and Beer. Earlier there used to be a heavy influx of liquor from other neighbouring States and also the floating population of Punjab visiting neighbouring states used to procure liquor from outside the State, where the retail rates were on lower side. At the time of framing of policy, it was not possible to assess the actual impact on the lifting of IMFL/IFL/Beer due to curb on smuggling of liquor from the neighbouring States. Further, since in the Excise Policy for 2023-24, the major portion of Excise Revenue was built on "High License Fee" model, so there was requirement for introducing flexibility with regard to the quota of IMFL/IFL/Beer being lifted by the retailers, so that the retailers are not penalized for less or excess lifting and the lifting of IMFL/IFL/Beer is as per actual demand depending upon the market conditions.

The open quota of IMFL, IFL and Beer is helping in assessing demand driven potential of different areas across the state. The dynamics of open quota are still in evolving stage and is likely to provide better insight into assessing the true potential of various groups.

The shift from fixed to open quota system removes the shackles of Government control and introduces the concept of "Open Market System" in the liquor trade. Now, the liquor trade is being run in accordance with the dynamics of open market, based on consumption pattern. General trade practices also support the open and market driven trade practices. This open quota system has realized actual demand and is an improvement over and above the regulated trade system. Thus, the existing provision of open quota in IMFL, IFL and Beer should be continued.

- f) Under Excise Policy 2023-24, quota of Country Liquor (PML) was 8.045 crores proof litre. In order to mobilize additional revenue and to ensure enough availability of country liquor, the quota of country liquor (PML) in the financial year 2024-25 should be increased by 3% i.e 8.286 crores proof litre. The duty on PML quota should be adjustable in license fee as per the existing provisions.
- g) The cap on the maximum number of groups to be allotted to a single entity should be done away with.
- h) License fee should be levied @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes and this license fee shall be adjustable in the prescribed/discovered license fee of the retail vends.
- i) At present, if additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 60% of excise duty payable at wholesale and manufacture ends only but no duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. This excise duty rate should be reduced to 50% of the excise duty payable at wholesale and manufacture ends, to make the lifting of additional quota more attractive.
- j) The existing penalty provision that in case of failure to lift prescribed monthly quota, penalty equivalent to excise duty will be payable is very harsh. The Committee felt that this harsh provision needs to be

amended. Thus, in case of failure to lift the prescribed quota by 7th of the following month, penalty of Rs. 20 per PL should be imposed on the quota that remains un-lifted and such penalty should not be adjustable in the license fee.

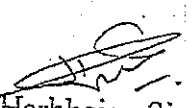
- k) In order to ensure wider participation and to ease the retailer from heavy initial investment, the security amount should be reduced from 17% to 15%.
- l) Under Excise Policy 2023-24, hard Bars are allowed to operate upto 1:00 AM in Municipal Corporation Areas and 12:00 midnight in other areas. It has been observed that in Chandigarh the hard bars are allowed to operate upto 1 AM extendable upto 3 AM on payment of additional annual license fee of Rs. 6 lakhs. Similarly, in Haryana hard bars are allowed to operate upto 2 AM extendable upto 8 AM on payment of additional annual license fee of Rs. 20 lakhs. This difference in the timings of operations of hard bars has adversely affected the hard bars in Mohali which is part of Tricity, surrounded by Chandigarh and Panchkula. Keeping in view the above position and demand from other municipal corporation areas across the State, hard bars should be allowed to operate upto 1 AM extendable upto 3 A.M on payment of additional license fee of 25 lakhs per annum in Municipal Corporation areas and in those Municipal Councils which will be notified specifically by the Government..
- m) To ensure better participation in the allotment process and to provide continuity in business to prospective retail licensees, the L-2/L-14A licenses may be offered for renewal subject to terms and conditions to be fixed by the Government later.
- n) As the licensees have represented that there are certain urban groups where PML quota is not utilized. Thus, a provision to transfer/sale of unsold/un-lifted quota of PML may be inserted in the excise policy for the year 2024-25. It is pertinent to mention here that provision regarding transfer/sale of unsold/un-lifted quota of PML was there in the excise policies of the previous years. As the demand of the licensees has merit, the licensee should be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of one group to another group. This facility should be made available to the retail licensees

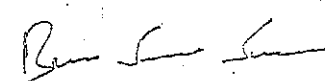
through e-abkari portal. The procedure for the same should be prescribed by the Excise Commissioner, Punjab.

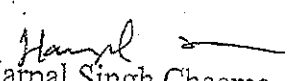
- o) In order to bring more entities in the wholesale market a restriction should be imposed that a single entity can only have any one of the three L-1s i.e L-1 (PML), L-1 (IMFL/IFL) and L-1 (Others).
- p) The licensees across the State, have represented several times that fixation of maximum retail sale rates of beer have hit their revenues adversely. In order to increase the participation in allotment/renewal, only the minimum rate of beer should be fixed while the Government shall be at liberty to intervene to keep the prevailing market prices under check.
- q) At present, Minimum Retail Sale Price of IMFL brands is fixed as per formula given in the policy. However, it has been observed that by applying the prescribed formula, minimum retail sale prices of cheap brands have been fixed lesser than the minimum retail sale price of PML brands of 65 degree. The entire formula fixing the minimum retail sale prices should be amended.
- r) It is observed that checking is done at liquor vends by Health Department and Police Department. If sampling/checking of liquor is done by the officials of Health Department, then it should be done jointly with officers of the Excise Commissionerate, Punjab not below the rank of Excise Inspector and this whole process should be video-graphed. Similarly, in case of requirement, a police officer not below the rank of Deputy Superintendent of Police, who should be accompanied by an Excise official not below the rank of Excise Officer, may check a licensed excise premises after seeking prior approval of Excise Commissioner, Punjab. The inspection should be duly video-graphed and video footage thereof should be submitted to Excise Commissioner, Punjab within a period of seven days. The above provisions regarding checking of licensed excise premises, applicable to Police Department, should also be applicable to all other Departments/authorities as well.
- s) It has been observed that licensees do not comply with the safety provisions as laid down by Fire Safety Department etc. Hence, it should be made mandatory that all licensees have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different

Departments at their own risk and cost. The licensee should ensure compliance of mandatory EPF/ESI regulations.

- t) Mechanism for disposal of used liquor bottles in marriage palaces should be inserted in the Excise Policy, 2024-25.
 - u) It should be made mandatory for the bar 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 displaying the slogan thereof 'Be Safe-Don't Drink and Drive'. Further, it has been observed that licensees are not complying with the provisions regarding display boards. Thus, it should be made mandatory that the size of the sign boards shall be not more than that of the width of the shop.
 - v) At present marriage palaces are allowed to purchase liquor from any L-2 in the revenue district. This cause several logistic problems and there were some law and order problems in certain areas. Hence, it is proposed that the L-50A permit holder may be allowed to purchase liquor from any vend of the concerned excise district. The rates of liquor to be served in the marriage palaces may be allowed to be finalized by a committee constituted by the Excise Commissioner, Punjab
 - w) It is further recommended that all other provisions as proposed in the draft Excise Policy for the year 2024-25 should be adopted in the interest of State revenue and stakeholders.
7. The Group of Ministers agreed with the draft provisions enumerated at point No. 5 and have suggested that Model No. 5 out of the 5 models of wholesale license presented by the Department should be adopted.


S. Harbhajan Singh (ETO),
Public Works (B&R),
Power Minister, Punjab


Sh. Bram Shankar (Jimpa),
Revenue, Rehabilitation &
Disaster Management,
Water Supply & Sanitation
Minister, Punjab


S. Harpal Singh Cheema,
Finance, Planning, Programme,
Implementation, Excise & Taxation Minister,
Punjab 7/3/24

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1799293/2024

**ਪੰਜਾਬ ਸਰਕਾਰ
ਵਿੱਤ ਵਿਭਾਗ
(ਵਿੱਤ ਖਰਚਾ-5 ਸ਼ਾਖਾ)**

ਵਿਸ਼ਾ:- Regarding Excise Policy for the year of 2024-25.

ਵਧੀਕ ਮੁੱਖ ਸਕੱਤਰ-ਕਮ-ਵਿੱਤੀ ਕਮਿਸ਼ਨਰ (ਕਰ) ਪੰਜਾਬ ਸਰਕਾਰ, ਆਬਕਾਰੀ ਤੇ ਕਰ ਵਿਭਾਗ ਕਿਰਪਾ ਕਰਕੇ ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਆਪਣੇ ਡਾਇਰੀ ਨੰ. 358 ਮਿਤੀ 08.03.2023 ਵੱਲ ਧਿਆਨ ਦੇਣ ਦੀ ਖੋਚਲ ਕਰਨ ਜੀ।

2. ਵਿਸ਼ਾ ਅੰਕਿਤ ਮਾਮਲੇ ਸਬੰਧੀ ਵਿੱਤ ਵਿਭਾਗ ਵੱਲੋਂ ਪ੍ਰਬੰਧਕੀ ਵਿਭਾਗ ਦੀ ਤਜਵੀਜ਼/ਮੈਮੋਰੈਂਡਮ ਨੂੰ ਵਿਚਾਰਨ ਉਪਰੰਤ ਆਪਣੀ ਸਹਿਮਤੀ ਪ੍ਰਗਟ ਕਰਦਾ ਹੈ।

3. ਪ੍ਰਬੰਧਕੀ ਵਿਭਾਗ ਦੀ ਮਿਸਲ ਡਾਇਰੀ ਨੰ. 358 ਮਿਤੀ 08.03.2023 ਮੂਲ ਰੂਪ ਵਿੱਚ ਵਾਪਿਸ ਭੇਜੀ ਜਾਂਦੀ ਹੈ।

ਸ਼ਿਵ ਸਿੰਘ
ਸੁਪਰਡੈਂਟ

08.03.2024

ਸੇਵਾ ਵਿਖੇ

ਵਧੀਕ ਮੁੱਖ ਸਕੱਤਰ ਕਮ ਵਿੱਤੀ ਕਮਿਸ਼ਨਰ (ਕਰ) ਪੰਜਾਬ ਸਰਕਾਰ,
ਆਬਕਾਰੀ ਤੇ ਕਰ ਵਿਭਾਗ।

**STATEMENT SHOWING RATES OF LICENSE FEE / OTHER FEES / LEVIES
etc. FOR THE YEAR 2024-25**

Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
1.	L-1				
	a) i) L-1 (IMFL/IFL) and each L-1 (Others)	As defined in the Excise Policy	As defined in the Excise Policy	As defined in the Excise Policy	-
	ii) L-1 (Bonded Ware House)	As defined in the Excise Policy	As defined in the Excise Policy	-	-
	b) i) L-1 (PML)	As defined in the Excise Policy	As defined in the Excise Policy	-	-
	ii) L-1 (Bonded Ware House)	As defined in the Excise Policy	As defined in the Excise Policy	-	-
2	L-1C	5,77,500	6,35,250	1000	1000
3	L-1 CSD	5,00,000	5,00,000	-	-
3A	L-1CRPF/ITBP/Paramilitary forces	5,00,000	25,000	-	-
4	L-2A (Urban & Rural)	1155	1270	-	-
5	L-2 (Airport)	As per Policy	As per policy	-	-
6	L-2D	157500	173250	-	-
7	L-2E (Model Shop)	No fee	No fee	-	-
8	L-3, L-4 & L-5				
	(i) For hotels having 5 star and 5 star deluxe category certificate	15,00,000	16,50,000	10000	10000
	(ii) For hotels having 4 star category certificate	10,00,000	11,00,000	10000	10000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	5,00,000	5,50,000	10000	10000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	3,00,000	3,30,000	10000	10000
	(v) For each Additional place / counter of Bar	5% of the license fee applicable	5% of the license fee applicable	-	-
	(vi) For occasional serving of liquor at a	3,30,000	3,63,000	-	-

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Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	place which is not a point of sale in 5 Star and 5 Star deluxe Hotel e.g. Conference Hall and Banquet Hall				
9	L-3A, L-4A & L-5A				
	(i) For towns with population of one Lac or more	1,65,000	1,81,500	-	-
	(ii) For other towns	1,40,000	1,54,000	-	-
10	L-5B (Pub License)				
	(a) Independent License	55,000	60,500	10000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	55,000	60,500	-	-
11	L-5C	95,000	1,04,500	-	-
12	L-5D :-				
	i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function.	40,000	40,000	-	-
	ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function.	1,00,000	1,00,000	-	-
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function.	2,00,000	2,00,000	-	-
	(iv) Serving liquor in places not registered with the Excise and Taxation Department	15,000/- per day per function not more than 5 permits shall be issued in one month for these places	25,000/- per day per function not more than 20 permits shall be issued in one month for these places	-	-

Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	(v) Serving liquor in a function at a private place.	2500/- per day	2500/- per day	-	-
13	L-5E :-				
	(i) Corporation cities and areas.	80850	88930	-	-
	(ii) All types of Municipal Committees and other areas	47250	51970	-	-
14	L-10C (Micro Brewery)	4,50,000	4,95,000	-	-
15	L-12A (Temporary license)				
	(a) Minimum fee	11,550 per license per day	12,700 per license per day	-	-
	(b) Maximum fee	1,15,500 per license per day	1,27,000 per license per day	-	-
16	L-12C				
	(i) Members up to 1000	1,10,000	1,21,000	-	-
	(ii) Members up to 2000	4,00,000	4,40,000	-	-
	(iii) Members above 2000	12,00,000	13,32,000	-	-
17	L-12E	30,000	33,000	1000	1000
18	L-17:				
	(i) Denatured Spirit (up to 500 BL)	5500	6050	2000	2000
	(ii) Exceeding 500 BL	11 per BL	12 per BL	3000	3000
19	L-50 :-				
	(i) For One Year	2000	2000	-	-
	(ii) For Life Time	10,000	10,000	-	-
20	L-50A :-				
	i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging up to Rs. 1,00,000/- per function..	1000/- per day per function	1000/- per day per function	-	-
	ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	1000/- per day per function	1000/- per day per function	-	-
	iii) Serving liquor in Commercial Places v.i.z. Marriage	1000/- per day per function	1000/- per day per function	-	-

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Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function				
	(iv) Serving liquor in Places not registered with the Excise and Taxation department	1000/- per day per function(not more than 5 licenses shall be issued in one month)	1000/- per day per function(not more than 20 licenses shall be issued in one month)	-	-
	(v) Serving liquor in a function at a private place	1000/- per day per function	1000/- per day per function	-	-
21	L-52 (Ihata):				
	(i) PML				
	(a) Urban	34,650	38,100	-	-
	(b) Rural	6,930	7,600	-	-
	(ii) IMFL				
	(a) Corporation Area	46,200	50,800	-	-
	(b) Other Urban Area	34,650	38,100	-	-
	(c) Rural	9,240	10,160	-	-
22	D-2				
	(a) Grant of License to distillery	Rupees 2.62 Crore+ Rupees 55000 per KLPD (as per installed capacity) or Rs 295 lakh (whichever is higher)	Rupees 2.80 Crore+ Rupees 60000 per KLPD (as per installed capacity) or Rs 360 lakh (whichever is higher)	100000	100000
	(b) Grant of Supplementary License to Bonded Warehouse-2; Meant for re-distillation of spirit.	1,57,500	1,73,200	25000	25000
23	(a) Annual License fee of distillery license	Rupees 2.62 Crore+ Rupees 55000 per KLPD (as per installed capacity) or Rs 295 lakh (whichever is higher)	Rupees 2.80 Crore+ Rupees 60000 per KLPD (as per installed capacity) or Rs 360 lakh (whichever is higher)	0	0
	(b) Annual License fee of supplementary License granted to Bonded Warehouse-2 meant for re-distillation only by	78,750	86,600	-	-

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Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	way of purification of spirit.				
24	(a) Brewery: Grant of license (B1)	Rs. 1.57 cr.	Rs. 2.00 cr.	50000	50000
	(b) Brewery : Subsequent Annual Fee (B-1)	Rs 105 lakh+Rs. 7.35 lakh per lakh HL (minimum Rs 158 lakh)	Rs 115 lakh+Rs. 8.00 lakh per lakh HL (minimum Rs 174 lakh)	-	-
25	(a) Bonded Warehouse - 2 Grant of license	Discontinued	Discontinued	-	-
	(b) Bonded Warehouse- 2 Annual License fee of license				
	i) Capacity up to 135000 PL	15,75,000+Rs.2.10 lakh per Bottling line or Rs. 26,00,000/- (whichever is higher)	16,50,000+Rs.2.20 lakh per Bottling line or Rs. 27,50,000/- (whichever is higher)	-	-
	ii) Capacity above 135000 PL	15,75,000+Rs.2.10 lakh per Bottling line or Rs. 42,00,000/- (whichever is higher)	16,50,000+Rs.2.20 lakh per Bottling line or Rs. 44,00,000/- (whichever is higher)	25000	25000
	(c) Malt manufacturing license	25 Lac	25 Lac	-	-
26	Winery License (S-1)				
	(i) (a) Up to 5000 bottles (650 ML)	10500	11550	-	-
	(b) 5001 to 10000 bottles (650 ML)	21000	23100	-	-
	(c) Above 10000 bottles (650 ML)	42000	46200	-	-
	(ii) Renewal fee				
	(a) Up to 5000 bottles (650 ML)	10500	11550	-	-
	(b) 5001 to 10000 bottles (650 ML)	21000	23100	-	-
	(c) Above 10000 bottles (650 ML)	42000	46200	-	-
27	L-1 (Excise Duty payable at L-1 Stage)				
	On Punjab Medium Liquor	107/- per PL	107/- per PL	-	-
	On Indian Made Foreign Liquor	1% of Wholesale price	1% of Wholesale price	-	-
	On Ready to Drink Beverages	1% of Wholesale price	1% of Wholesale price	-	-
	On Sweets & Wines up to 13.5% v/v	1% of Wholesale price	1% of Wholesale price	-	-



Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	On Cider	1% of Wholesale price	1% of Wholesale price	-	-
	On Light Beer	1% of Wholesale price	1% of Wholesale price	-	-
	On Strong Beer	1% of Wholesale price	1% of Wholesale price	-	-
	On Can beer light	1% of Wholesale price	1% of Wholesale price	-	-
	On Can beer strong	1% of Wholesale price	1% of Wholesale price	-	-
28	Assessed fee on L-1 (wherever applicable)				
	Imported Foreign Liquor (BIO Brands)	1% of the Wholesale price	1% of the Wholesale price	-	-
	Imported Beer (Light)	1% of the Wholesale price	1% of the Wholesale price	-	-
	Imported Beer (Strong)	1% of the Wholesale price	1% of the Wholesale price	-	-
	Imported RTD	1% of the Wholesale price	1% of the Wholesale price	-	-
	Imported Wine	1% of the Wholesale price	1% of the Wholesale price	-	-
29	Assessed fee on beer sold by Micro Brewery/ Brewery Pub L-10C license	80/- per BL	84/- per BL	-	-
30	Assessed Fee on L-3, L-4 & L-5 (supply from L-2 Licensee)				
	(i) Indian Made Foreign Liquor	77/- per PL	80/- per PL	-	-
	(ii) Wine	12.10/- per BL	12.70/- per BL	-	-
	(iii) Cider	6.60/- per BL	6.93/- per BL	-	-
	(iv) Beer (Light & Strong)	18.70/- per BL	19.60/- per BL	-	-
	(v) Ready to Drink Beverages.	6.60/- per BL	6.93/- per BL	-	-
	(vi) Liquor imported from abroad	77/- per PL	80/- per PL	-	-
31	Assessed Fee on L-3A, L-4A & L-5A (Supply from L-2)				
	(i) Beer (Light & Strong)	18.70/- per BL	19.60/- per BL	-	-
	(ii) Ready to Drink Beverages.	6.60/- per BL	6.93/- per BL	-	-
32	Assessed Fee on L-5B				
	(i) Draught Beer (strong & light)	99/- per BL	104/- per BL	-	-

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Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	(ii) Draught Beer supplied by Micro Brewery	24.20/- per BL	25.40/- per BL	-	-
	(iii) Ready to Drink Beverages.	30.80/- per BL	32.30/- per BL	-	-
	(iv) Wine	24.20/- per BL	25.40/- per BL	-	-
33	Assessed Fee on L-1(CSD), L-1 CRPF, ITBP and Paramilitary Forces				
	(i) Rum	132/- per PL	135/- per PL	-	-
	(ii) IMFL	380/- per PL	390/- per PL	-	-
	(iii) Wine	22/- per BL	25/- per BL	-	-
	(iv) Cider	10/- per BL	12/- per BL	-	-
	(v) Beer (Light & Strong)	75/- per BL	78/- per BL	-	-
	(vi) Imported Foreign Liquor (other than Wine, Cider and Beer)	400/- per PL	400/- per PL	-	-
	(vii) Ready to Drink Beverages	20/- per BL	22/- per BL	-	-
34	Assessed Fee on L-12C (supply form L-2)				
	(i) Indian Made Foreign Liquor	77/- per PL	80/- per PL	-	-
	(ii) Wine	12.10/- per BL	12.70/- per BL	-	-
	(iii) Cider	6.60/- per BL	6.93/- per BL	-	-
	(iv) Beer (Light & Strong)	18.70/- per BL	19.60/- per BL	-	-
	(v) Ready to drink beverages	6.60/- per BL	6.93/- per BL	-	-
	(vi) Liquor Imported from abroad	77/- per PL	80/- per PL	-	-

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Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
35	Special License Fee (Cow Welfare Fee) on PML, IMFL and IFL per PL at L-1 Stage	1/- per PL	1/- per PL	-	-
36	Additional License Fee				
	PML	Rs. 11 Per BL	Rs. 22 Per PL	-	-
	IMFL EDP upto 1000	Rs 20 per BL	Rs.26/- Per BL	-	-
	IMFL EDP More than 1000 but less than 2000	Rs 20 per BL	Rs.30/- Per BL	-	-
	IMFL EDP More than 2000 but less than 4000	Rs 20 per BL	Rs.45/- Per BL	-	-
	IMFL EDP above 4000	Rs 20 per BL	Rs.60/- Per BL	-	-
	BEER	Rs 8 per BL	Rs 12 per BL	-	-
37	Excise duty on PML at manufacturing level	107/- per PL	107/- per PL	-	-
38	Excise Duty on L-2 and L-14 Stage (payable at permit stage)				
	(i) PML (per PL)	53/- per PL	53/- per PL	-	-
	(ii) IMFL (per PL)	0	0	-	-
	(iii) Beer (per BL)	0	0	-	-
39	PERMIT FEE				
	(i) IMFL and IFL (per PL)	2/-	2/-	-	-
	(ii) Permit Fee on L-1 to L-1 Transfer of IMFL and Beer	2/-	2/-	-	-
	(iii) Beer (per BL)	2/-	2/-	-	-
	(iv) Denatured Spirit (per BL)	0.35/-	0.35/-	-	-
	(v) Denatured Spirit for alcohol based industries (per BL)	0.70/-	0.70/-	-	-
	(vi) Denatured Spirit when imported from other States/Union Territory (Per BL)			-	-
	(vii) RS/ENA per B.L. transfer from D-2 licensee to BWH-2 licensee (Bottling Plant) for manufacture of IMFL meant for sale in Punjab	i) Rs. 4.20/- per BL upto Rs. 750/- EDP per case ii) Rs. 13.20/- per BL above Rs. 751/- to Rs. 1500/-EDP per case iii) Rs. 25/- per BL above Rs. 1501/- to 5000	i) Rs. 4.90/- per BL upto Rs. 750/-EDP per case ii) Rs. 14.50/- per BL above Rs. 751/- to Rs. 1500/-EDP per case iii) Rs. 27.50/- per BL above Rs. 1501/- to 5000 EDP per case	-	-

Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
		EDP per case iv) Rs. 40/- per BL above Rs.5001 EDP per case	iv) Rs. 45/- per BL above Rs.5001 EDP per case		
	(viii) RS/ENA per B.L. to be used within D-2 (Distillery) premises for manufacture of IMFL meant for sale in Punjab (payable at the time of transfer to ENA for bottling)	i) Rs. 4.20/- per BL upto Rs. 750/- EDP per case ii) Rs. 13.20/- per BL above Rs. 751/- to Rs. 1500/- EDP per case iii) Rs. 25/- per BL above Rs. 1501/- to 5000 EDP per case iv) Rs. 40/- per BL above Rs.5001 EDP per case	i) Rs. 4.90/- per BL upto Rs. 750/- EDP per case ii) Rs. 14.50/- per BL above Rs. 751/- to Rs. 1500/- EDP per case iii) Rs. 27.50/- per BL above Rs. 1501/- to 5000 EDP per case iv) Rs. 45/- per BL above Rs.5001 EDP per case	-	-
40	(ix) RS/ENA per BL for manufacture of IMFL meant for export	0	0	-	-
41	Bottling Fee on IMFL and Beer	1.25/- per BL	1.50/- per BL	-	-
42	EXPORT FEE				
	(i) Indian Made Foreign Liquor of any degree	2.00/- per PL	2.00/- per PL	-	-
	(ii) Ready to Drink beverages up to 20° proof strength	0.10/- per BL	0.10/- per BL	-	-
	(iii) Rum 75° for troops sold through Canteen Store Department	0.10/- per BL	0.10/- per BL	-	-
	(iv) Country Liquor of any degree	0.40/- per PL	0.40/- per PL	-	-
	(v) Beer	0.50/- per BL	0.50/- per BL	-	-
	(vi) Rectified Spirit/ENA	0.20/- per BL	0.20/- per BL	-	-
	(vii) Malt Spirit	0.25 /- per BL	0.25 /- per BL	-	-
	(viii) Denatured Spirit	0.25 /- per BL	0.25 /- per BL	-	-
	(ix) Industrial Alcohol	0.25 /- per BL	0.25 /- per BL	-	-
	(x) Bhang (per 10 Kilograms or less)	50/- per BL	50/- per BL	-	-

Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	(xi) Liquor Imported from abroad.	0.25/- per BL	0.25/- per BL	-	-
43	IMPORT FEE				
	(i) Indian Made Foreign Liquor of any degree.	i) Upto 5000 EDP- 31.05/- per PL ii) above 5000 EDP- Rs. 37.80 per PL	i) Upto 5000 EDP-32.60/- per PL ii) above 5000 EDP- Rs. 40/- per PL	-	-
	(ii) Liquor Imported from abroad	37.80/- per PL	40/- per PL	-	-
	(iii) Ready to Drink beverages upto 20 ^o proof strength.	1.05/- per BL	1.10/- per BL	-	-
	(iv) Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	6.30/- per BL	6.60/- per BL	-	-
	(v) Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.15/- per BL	3.30/- per BL	-	-
	(vi) Wine	1.05/- per BL	1.10/- per BL	-	-
	(vii) Beer of all types	11.55/- per BL	12.12/- per BL	-	-
	(viii) Canned Beer	11.55/- per BL	12.12/- per BL	-	-
44	(i) Brand Registration fee per Label for IMFL, Beer & RTD	1,31,250	1,44,400	-	-
	(ii) Brand Registration fee for Wine and Cider	2,100	2,300	-	-
	(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	42,000	46,200	-	-
	(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,05,000	1,15,500	-	-
	(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	31,500	34,650	-	-
	(iv) For Export (for each state on IMFL/Beer/CL)	26,250	28,900	-	-
	(v) Subsequent change in all the approved label during the year	21,000	23,100	-	-

Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
	except Wine and Cider.				
	(vi) Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	10,500	11,550	-	-
	(vii) Brand Registration for Micro Breweries	0	11,550	-	-
45	Excise & Taxation Department Development Cess on IMFL & Imported Foreign Liquor (Per PL)	2/-	2/-	-	-
46	Grant of L.O.I.				
	(i) Distillery	5 Crore	5 Crore	-	-
	(ii) Brewery	3 Crore	3 Crore	-	-
	(iii) BWH including Bottling Plant	Discontinued	Discontinued	-	-
	(iv) Winery including Bottling Plant	5,000/-	5,000/-	-	-
	(i) Malt manufacturing license	15 Lac	15 Lac	-	-
	(b) Renewal of L.O.I.				
	(i) Distillery	1st Renewal 35 lac 2nd Renewal 37.50 Lac 3rd Renewal 50 Lac	1st Renewal 35 lac 2nd Renewal 37.50 Lac 3rd Renewal 50 Lac	-	-
	(ii) Brewery	1st Renewal 35 lac 2nd Renewal 37.50 Lac 3rd Renewal 50 Lac	1st Renewal 35 lac 2nd Renewal 37.50 Lac 3rd Renewal 50 Lac	-	-
	(iii) BWH including Bottling Plant	7.50 Lac	7.50 Lac	-	-
	(iv) Winery including Bottling Plant	5,000	5,000	-	-
	(v) Malt manufacturing license	4.50 lac	4.50 lac	-	-
47	E-2				
	Grant of Ethanol license	i) Stand alone distillery for Ethanol-	i) Stand alone distillery for Ethanol- Rs. 5.50 lacs	-	-

Sr. No.	Name of the Item	Rate of License Fee / Other Fees / Levies		Rate of Security	
		2023-24 (in Rs.)	2024-25 (in Rs.)	2023-24 (in Rs.)	2024-25 (in Rs.)
1.	2.	3.	4.	5.	6.
		Rs. 5.00 lacs ii) Ethanol plant in the premises of existing distillery- Rs. 15 lacs in addition to D-2 license fee. Capacity enhancement/ex pansion of distillery only for Ethanol purpose- Rs. 5000 per KLPD	ii) Ethanol plant in the premises of existing distillery- Rs. 16.50 lacs in addition to D-2 license fee. Capacity enhancement/expan sion of distillery only for Ethanol purpose- Rs. 5500 per KLPD		
	Renewal fee for E-2 License	0	10,00,000 per annum.	-	-
48	Adjustable license fee on L-2/L-14 on IMFL/IFL leviable at the time of issuance of passes	-	200 per PL	-	-
49	Adjustable license fee on L-2/L-14 on Beer leviable at the time of issuance of passes	-	50 per BL	-	-

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Annexure-II (2024-25)		
Estimates Excise Revenue for Financial Year 2024-25		
Sr. No.	Particulars	Amount (in Rs. Crores)
1	Prescribed License fee	8534.51
2	Application Fee	75
3	12% Security out of 15% security for 2024-25 to be realized in March, 2024	-1024.14
4	Additional License Fee at the stage of sale from manufacturing entity/importer	550
5	Fixed License fee and ad-valorem license fee (where ever applicable) of L-1 (PML), L-1 (IMFL/IFL) and L-1 (others)	155
6	License fee and Assessed fee on Hard Bars, Clubs and Beer Bars	50
7	Special License Fee (cows welfare fee)	18
8	License Fee on D-2/B-1/BWH-2/Bottling Fee	130
9	Permit Fee on ENA	65
10	License Fee on Ahatas	10
11	Assessed Fee and Levies on Rum, IMFL, Beer etc from CSD	200
12	Permit Fee on Denatured Spirit	3
13	Permit Fee on IMFL, Beer, L-1 to L-1 transfer fee and ETD Fee	46
14	Fee on Labels/ Brand Registration	10
15	Import and Export Fee on IMFL/PML/IFL/Wine/Beer etc.	56
16	License Fee and Permit Fee from functions at Marriage Palaces/Banquets Halls	12
17	Value Added Tax including CST	115
18	12% security out of 15% security for 2025-26 to be realized in March 2025	1085.58
19	Additional Revenue in the form of duty at whole sale and manufacture, on account of additional quota beyond MGQ of PML and duties/assessed fee at wholesale stage on IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products @1% of WSP on the quota lifted	50
20	Miscellaneous (Interest, Penalty and others)	5
Total Estimated Excise Revenue		10145.95

Sh. Ashok Chalotra,
Assistant
Commissioner (Excise),
Ropar Range.

Dr. Shivani Gupta,
Assistant Commissioner
(Excise), Ludhiana East
Range-cum-Enf-1.

Sh. Jaspal Singh, DCFA
(Excise)

Sh. Rajesh Aery,
Assistant
Commissioner (Excise),
Patiala Range- cum-
Enf.-2.

ANNEXURE-III			
Sr. No.	Type of Liquor	Minimum Retail sale price for 2024-25	
1	PML 40 degree, 50 degree, 65 degree	EDP + Excise duty payable at Manufacturing, wholesale and retail stages + Additional License Fee + (Special license Fee+ Freight/expenses/margin + VAT) payable at L-1 (PML) + L.Fee payable at L-14A + 22% margin of L-14A..... Total rounded off to the nearest Rupee	
2	IMFL	EDP Range (per case)	Minimum retail sale rate of Quart
		Up to 800	EDP*4.5/12
		Above 800 upto 1200	EDP*4/12 or Rs.300/- per quart whichever is higher
		Above 1200 upto 1600	EDP*3.5/12 or Rs.400/- per quart whichever is higher
		Above 1600 upto 2500	EDP*3/12 or Rs.467/- per quart whichever is higher
		Above 2500 upto 4500	EDP*2/12 or Rs.625 per quart whichever is higher
		Above 4500	EDP*1.75/12 or Rs.750/- per quart whichever is higher
3	Beer and IFL	EDP/EBP Range (per case)	Minimum retail sale rate of Quart
		Upto 400	EDP x 4/12
		Above 400 upto 800	EDP x 3.5/12
		Above 800 upto 1200	EDP x 3/12
		Above 1200 upto 1600	EDP x 2.5/12
		Above 1600 upto 3000	EDP x 2/12
		Above 3000	EDP x 1.75/12
			EDP x 1.25/12 (For Imported Foreign Liquor - BIO Brands)

Note: Minimum rates of pints, nips and other packing sizes will be fixed on prorata basis after factoring in EDP rates difference and quantity.

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Procedure for Draw of Lots

The following procedure is prescribed for the draw of lots for grant of liquor licenses L-2/L-14A, namely:

- (1) The applications shall be taken in the prescribed form;
- (2) The application form for the grant of liquor groups/zones shall be available in the office of the Excise Officers, in charges of the districts, Assistant Commissioners (Excise), in charges of Range and Deputy Commissioners (Excise), in charges of Zones. The application Forms can also be downloaded from the website i.e. (eAbkari) <https://excise.punjab.gov.in> of the Department. In addition, these application forms shall also be available in various bank branches authorized by the Department for receipt of applications. The applicant can submit his application for any Group/ Zone of any district in any of the authorized bank branches. The application fee shall be Rs. Seventy five thousand (75,000/-) per application. This amount shall be non-refundable. If the allotment procedure through of draw of lots is cancelled by the Department or, any application form is rejected by the Department being invalid and not put to draw of lots, then the amount of application fee shall be refunded to the concerned applicant, after deducting two thousand rupees per application as processing fee. The application forms shall be serially numbered at three places, i.e. in the application form, in the slip of draw of lots and on the receipt, issued to the applicant.]
- (3) At the time of submission of applications for allotment of groups/zones, at various authorized branches of the banks and in the office of concerned Excise Officer, in charge of the District and Assistant Commissioner (Excise), in charge of the concerned range, the applicant shall be required to pay the application fee.
- (4) Each application received by various authorized branches of the banks or office of the Excise Officer, in charge of the District and Assistant Commissioner (Excise), in charge of the concerned range shall be assigned a unique number. The receipt of each application to be given to the applicant and the slip of draw of lots shall carry the same unique number, as assigned to the application.
- (5) An applicant may apply for any number of groups provided that he shall have to apply separately for each such group. In case, in areas where arrangement of grouping of vends is in Zones, applications common to all the Zones in that area will be taken.



- (6) The application form shall be completely filled up by the applicant. It shall be accompanied by two recent passport size photographs of the applicant or applicants. The applicant shall submit any other information, if required, by the Department at the time of scrutiny of applications before the draw of lots.
- (7) (a) The Excise Inspector of the respective excise circle shall examine each application and verify all the documents appended to that application. It shall then be countersigned by the Excise Officer, in charge of the district and Assistant Commissioner (Excise), in charge of the concerned range before the draw of lots. A list of valid and invalid applications shall be displayed at a prominent place in the office of the Excise Officer, in charge of the district and Assistant Commissioner (Excise), in charge of the concerned range.
- (b) The complete record of the applications submitted for grant of license, shall be maintained in a register, duly page-marked, and attested by the Assistant Commissioner (Excise), in charge of the concerned range, containing the following information, namely :- (a) serial Number; (b) Applicant's name (c) Father's name in case of an individual; (d) application Number; (e) name and code of group/Zone applied for; (f) unique reference number of the application; and (g) amount of application money.
- (c) The list of the applications, received by the last date and time fixed for such receipt, shall be prepared group/zone wise and shall be displayed at a prominent place in the office of the concerned Excise Officer, in charge of the district and Assistant Commissioner (Excise), in charge of the concerned range.
- (8) The grant of licenses L-14A and L-2 shall be made out of those applications, which are found to be complete in all respects.
- (9) The allotment of group/zone by the draw of lots shall be done in an open and transparent manner in full public view. A transparent jar shall be used for the draw of lots, so as to ensure that the slips that are put into the jar, are visible to the public.
- (10) No entry fee shall be charged to enter the venue. The applicant shall be entitled to enter the venue where lots are to be drawn along with one companion. The draw of lots shall not be made by any officer or official directly or indirectly connected with the process of allotment of group/zone. These draws shall be drawn by a person randomly called from the public.

(11) (a) In case of arrangement of vends in groups, all the applications for a particular group shall be put into the Jar. The applicant whose slip, is first drawn, shall have the right for allotment of that group. The applicant whose slip is drawn next, shall be declared as an 'allottee in waiting', who shall have the claim to allotment of the respective retail group, in case the first allottee defaults or is debarred. In the event, of the 'allottee in waiting' also getting defaulted or getting debarred, the application for group shall be invited afresh, and the whole process shall be repeated again.

(b) In case of arrangement of vends in Zones, all the valid applications shall be put into one Jar and slips of Zone names shall be put into the 2nd Jar. It will be two tier draw of lots for Zones. Two draws will take place for allotment of each Zone-one for a Zone (without Zone name) out of the slips of common applications put in the first Jar and another for Zone name from the slips of Zone names put in the 2nd Jar. Slips shall be drawn equal in number to the number of groups/Zones one by one. In addition to this, the slips for the 'allottee(s) in waiting' would also be selected in the following ratio: -

No. of allottee(s) in waiting as mentioned below:

(i) Up to 10 groups/zones- Fifty per cent. While calculating percentage, fraction of a number shall be taken as one number.

(ii) Beyond 10 groups/zones- Twenty five per cent (But not less than five)

(12) The name of the successful applicants and the 'allottee(s) in waiting' shall be announced then and there.

(13) If the number of applicants are equal to the number of groups/Zones available in a particular place, all such applicants shall be declared as allottees, after the approval of the concerned Deputy Commissioner (Excise) of the zone.

(14) The allotment by draw of lots shall be made on the day or days fixed for this purpose.

(15) (a) A successful applicant for a group shall be required to pay security equivalent to 3% of prescribed license fee immediately on spot at the time when he is declared successful. However, in case of grouping in zones, a successful applicant shall have to deposit the aforesaid 3% security as per following schedule: -

(i) 1% of the prescribed license fee will be payable at the time of draw of lots before announcing the zone number/name to successful applicant.

(ii) 2% of prescribed license fee, at the time of allotment of zone number/name.

This payment may be made by bank deposit slips or cash or through demand draft, banker's cheque, pay order or other pre-paid Bank instruments.

(b) The next draw shall be made only after the successful applicant has deposited the aforesaid amount of security. Failure to deposit aforesaid security shall lead to cancellation of allotment.

(c) The successful allottee shall be liable to comply with all the conditions of the license, such as deposit of prescribed license fee of the license, lifting of minimum guaranteed quota of PML etc.

(16) The draw of lots shall be conducted under the supervision of a Committee, comprising the AC(X) as Chairman, the Excise Officer of the respective excise district and the concerned Excise Inspector as members. The Committee would make its recommendations to the Collector for the grant of licenses to the successful applicants in respect of the group/zone. On receipt of such recommendations, the Collector shall approve the recommendations within two days and issue the requisite licenses. A representative of the Deputy Commissioner of the revenue district concerned may also be present as Observer at the venue, fixed for draw of lots:

Provided that the Excise Commissioner may authorize any other officer of the Excise Commissionerate to be the Chairman of the Committee for the draw of lots in any range in place of the concerned AC(X).

(17) A successful applicant shall furnish an affidavit, about his eligibility to hold the licenses as required under Order 7 of the Punjab Intoxicants License and Sale Orders, 1956, on a non-judicial stamp paper of the value of Rs. 15/- before starting the business.

(18) A successful applicant shall have to deposit security as per following schedule: -

(a) In case of arrangements of vends in groups a group (i.e. not in zones), he shall be required to pay security equivalent to 3% of prescribed license fee immediately on spot at the time when he is declared successful.

However, in case of grouping in zones, a successful applicant shall have to deposit the aforesaid 3% security as per following schedule: -

(i) 1% of the prescribed license fee will be payable at the time of draw of lots before announcing the zone number/name to successful applicant.

(ii) 2% of prescribed license fee, at the time of allotment of zone number/name.

(b) Next 3% of prescribed license fee within 48 Hours of allotment

(c) Next 6% of prescribed license fee within in the timelines mentioned as follows: -

(i) in case allotment upto 31st March, 2024, within 7 days of allotment or 31st March whichever is earlier.

(ii) in case allotment after 31st March, 2024, within 7 days of allotment

(d) Lastly. 3% of the prescribed license fee, upto 30th April, 2024.

If any successful allottee, after depositing any installment of security does not deposit the next instalment of his security, earlier deposited security amount shall be forfeited and his allotment shall stand cancelled.

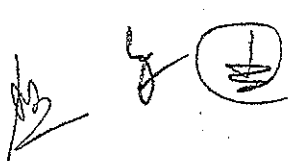
(19) In the event of cancellation of the license of a group/zone, the Collector may re-allot it in accordance with the procedure, laid down

in these rules at the risk and cost of the licensee, whose license has been cancelled.

(20) In case, at the end of the allotment proceedings, any group/zone remains unallotted, the names and locations of such group/zone and the corresponding retail vends, their prescribed license fee and annual minimum granted quota of PML shall be displayed prominently in the office of the concerned AC(X).

(21) A report of unallotted groups/zones shall be made separately to the Excise Commissioner, Punjab on the next day. Applications for such retail groups shall then be invited again at the time and date, to be notified and the procedure detailed heretofore shall be followed afresh.

(22) Every successful allottee shall be required to furnish two sets of surety bond in FormM-75 before the commencement of business.

A handwritten signature is written to the left of a circular stamp. The stamp contains a stylized emblem, possibly a state or official seal.

Part-A

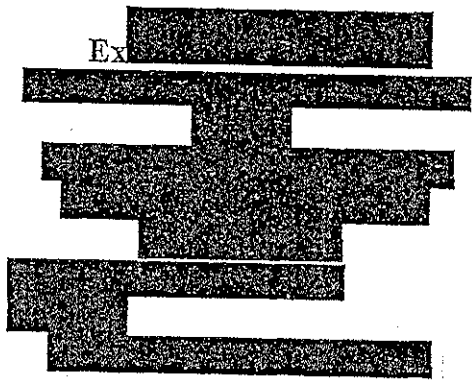
Notice Inviting Tender (NIT)

Tender Reference No.: _____

Date: __

/03/2024

Department of Excise, Punjab invites group wise electronic bids (e-bids) for grant of unallotted retail Group Licenses individually for sale of Liquor in the Excise Zones of Patiala, Ferozepur and Jalandhar in the State of Punjab during the year 2024-25. The participation fee, EMD details and time line of Invitation for e-bids are as under:

	
Grant of unallotted Excise retail Group Licenses for sale of Liquor in the Excise Zones of Patiala, Ferozepur and Jalandhar in the State of Punjab during the year 2024-25.	
Tender Participation Fee	Rs 2 lakh per bid per Group (non-refundable) to be paid online.



Earnest Money Deposit (EMD)*	EMD is based on the number of groups, the applicant is going to bid for: In case, if any applicant wishes to participate in the bid for only one group, he shall submit an EMD of 5% of the reserve price for the group. In case, if he wants to participate in bid for more than one group, he shall submit EMD of 5% of the reserve price for each group. This EMD will be refunded if the applicant does not become successful in the bidding process. If the applicant does not accept the license after the bid becoming successful, within the stipulated time frame, the entire EMD amount deposited shall stand forfeited.
	The EMD is payable online through eproc.punjab.gov.in as well as through DD in favour of CEO, ETTSA, Patiala payable at Patiala. This DD has to be deposited with concerned AC(X) of the range and receipt is to be obtained for uploading in the technical bid cover. Kindly see detailed Policy guidelines for any clarification.
Date of Publishing the NIT	<u> </u> March, 2024
e-tender schedule	
Date and Time for start of Registration of bidders and submission of online Participation fees and EMD.	<u> </u> / 03/2024
Date and Time for end of Registration of bidders and submission of online Participation fees and EMD	<u> </u> / 03/2024



e-Bid Submission Start Date and Time	_ / 03/2024
e-Bid Submission End Date and Time	_ / 03/2024
Technical qualification bid opening Date and time	_ / 03/2024
Financial bid . Opening Date and Time	_ / 03/2024
Website for downloading the Tender Document, Corrigendum, Addendums etc.	Interested candidates can download the tender Document from: https://excise.punjab.gov.in and https://eproc.punjab.gov.in
Contact person name and contact details	Dr. Shivani Gupta, Assistant Commissioner (Excise) Enforcement-1 Address: Department of Excise, Punjab, Excise and Taxation Bhawan, Sector-69, S.A.S. Nagar. Phone: 98759-61108 Email: acxe.det.ptl@punjab.gov.in

All the tenderers are requested to have Digital Signature Certificate and get themselves registered with the application service provider of NIC. The application service provider of NIC can be contacted for registration, training (if required) on any working day between 9.00 AM to 5.00 PM at:



HELPDESK**e-tendering System****e-payment related queries**

022-27560266, 022-27560267, 91-22-27560266, 67

e-mail: merchant@sbi.co.in, agmgad.lhocha@sbi.co.in**Portal related technical queries** 0172-2970263, 0172-2970284,

91-62848-84511 (This number can be contacted on Saturday and Sunday) e-

mail: eproc@punjab.gov.in

Part-B

General Terms and Conditions for Grant of License

- i) Terms and Conditions for grant of license in form of L-2 (Retail Vends of IMFL, IFL, Beer, Wine, Vodka, RTD, Cider, Rum, Gin and other liquor products) and L-14 A (Retail vends of PML) for the Excise Policy Year 2024-25 (from 1-4-2024 to 31-3-2025)

License in Form L-2 for IMFL/IFL & Beer & in Form L-14A for Punjab Medium Liquor in an Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector for 2024-25 (from 01/04/2024 to 31/03/2025), in accordance with the following terms and conditions:

Every financial year, a new Excise Policy is formulated to ensure optimum realisation of revenue, to provide quality liquor to the consumers and to regulate the liquor trade. Excise Policies for the year 2023-24 and the period from 1-7-2022 to 31-3-2023 brought in several reforms in liquor trade which resulted in increase of revenue. These policies have achieved the desired results and the revenue collection has gone up tremendously. Excise revenue which was hovering around Rs. 6200 crores till 2021-22 has seen a massive jump during the last two financial years. Target (revised) of excise revenue collection for the financial year 2023-24 had been fixed at Rs. 9524 crores, which is likely to be achieved by the financial year end. For the next financial year i.e 2024-25 excise revenue target has been pegged at Rs. 10145.95 crores and it shall be for the first time that the Department plans to touch five figures in excise revenue.

Excise Policy primarily deals with four sectors i.e retail sector, wholesale sector, manufacturer/importer and other licenses. It lays down the route to market and the framework of excise levies to be collected during the year. The Excise Policy for the year 2024-25 continues with reforms initiated in the previous years and usher in new reforms in the interest of revenue and stakeholders.



1. **Mode of allotment:** In the Excise Policy for the year 2023-24, the renewal was offered to the existing licensees on terms and conditions fixed in the Excise Policy for the year 2023-24. The said renewal was offered to the licensees who operated their licenses for the period 1-7-2022 to 31-3-2023. However, it has been felt that during the above said period certain inter-se group aberrations have come up in the liquor trade. There is feedback from the Excise officials and the retailers that some existing groups have become unviable. In order to re-balance the existing retail trade and provide opportunity to new entrants, there is need to go for fresh allotment of retail vends. The retail licenses i.e. L-2/L-14A shall be offered for grant for the financial year 2024-25 to the applicants through draw of lots as per the eligibility conditions prescribed herein. The retail licenses allotted for the year 2024-25 may be renewed on payment of revised license fee and other terms and conditions as prescribed by the State Government. The detailed procedure for draw of lots is placed at Annexure-4 and shall be duly notified in the Punjab Liquor License Rules, 1956.

2. **Application Fee:-** Application fee shall be charged at Rs. 75000/- per application. This application fee shall be payable by demand draft drawn in favor of CEO, ET TSA by the applicant along with the application. The proof of payment shall have to be attached along with the application.

3. **Formation and prescribed license fee of Groups:-** For the year 2024-25, the group size of retail vends shall be kept in the range of Rs. 35 crores with +/- 15% variation for both upper and lower limit. The groups offered for fresh allotment will be displayed prominently in the offices of concerned Assistant Commissioners (Excise), in charges of ranges and Deputy Commissioners (Excise), in charge of Zones.

There will be ----- groups in the entire State. During the year 2023-24, the retail vends were allotted/renewed at a discovered license fee of Rs. 8007.48 crores. For the financial year 2024-25, the prescribed license fee of all the groups of retail vends to be allotted shall be fixed at Rs. 8534.81 crores i.e 6.58% increase over the previous year. The prescribed license fee for groups in various Ranges will be as under

Annual Proposed license fees (Rs. crores) in 2024-25				
S.No	Name of the Zone	Name of the Range	Annual Proposed license fees (Rs. crores) in 2024-25	No. of groups in 2024-25
1	Patiala	Ropar Range	786.45	21
		Ludhiana East and West Range	1831.32	53

		Patiala Range	808.19	21
		Total Patiala Zone	3425.96	95
2	Jalandhar	Jalandhar-1 Range and 2 range	988.05	26
		Hoshiarpur Range	525.84	14
		Kapurthala Range	291.43	8
		Amritsar Range	560.53	14
		Gurdaspur Range	516.92	14
		Total Jalandhar Zone	2882.77	76
3	Ferozepur	Ferozepur Range	375.8	11
		Faridkot Range	666.92	20
		Bathinda Range	602.59	17
		Sangrur Range	580.47	17
		Total Ferozepur Zone	2225.78	65
		Total State	8534.51	236.00

4. **Duties and fee adjustable in prescribed license fee:** Excise duty payable on minimum guaranteed quota of PML payable at manufacturer stage, wholesale stage and retail stage will be adjustable in the prescribed license fee of the retail vends. In addition to this, the retail licensee L-2/L-14A will pay license fee @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes and such amount will stand adjustable in the prescribed monthly instalment of license fee of the retail vends. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it will be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund will be admissible to the licensee.

5. **Quota of PML, IMFL, IFL and Beer**

a. **Quota of PML:** Annual quota of country liquor (Punjab Medium Liquor) for financial year 2023-24 was 8.045 crores proof litres. Annual quota of PML for financial year 2024-25 shall be 8.286 crores proof litres i.e 3% increase over the last year. The ratio of open and fixed quota of PML shall not be there.

b. **Quota of IMFL/IFL/Beer**

In the year 2022-23, there was a paradigm shift in the mode of collection of Excise revenue from "High Duty-Low License Fee" model to "Low Duty -High License Fee" model. The retrieval of Excise Revenue as a result of this policy, primarily, shifted to the license fee being paid by the retailer. For achieving success in this model, it was felt that quota of IMFL, IFL and Beer being made available to the retailer be opened up so as so to realize the actual potential of the trade.

While shifting to new model, the allotment of retail vends was made by tender

process. The minimum reserve price of retail vends was fixed substantially higher than revenue derived from retail vends in 2021-22.

Considering the paradigm shift, it was felt that instead of fixing PML, IMFL, IFL and Beer quota, only quota of PML be fixed and quota of IMFL, IFL and Beer be kept open, to derive the optimal revenue and to find out true demand potential of various areas in the State. In the Excise Policies of 2022-23 and 2023-24, it was intended that rates of IMFL/IFL and Beer should be on lower side keeping in view the consumer interests and to ensure availability of quality liquor at affordable rates. With the lowering of prices, it was not possible to ascertain at the outset how much consumption of PML may shift to IMFL, IFL and Beer. Earlier there used to be a heavy influx of liquor from other neighbouring States and also the floating population of Punjab visiting neighbouring states used to procure liquor from outside the State, where the retail rates were on lower side. At the time of framing of these policies, it was not possible to assess the actual impact on the lifting of IMFL/IFL/Beer due to curb on smuggling of liquor from the neighbouring States. Further, since 2022-23 onwards, the major portion of Excise Revenue was built on "High License Fee" model, so there was requirement for introducing flexibility with regard to the quota of IMFL/IFL/Beer being lifted by the retailers, so that the retailers are not penalized for less or excess lifting and the lifting of IMFL/IFL/Beer is as per actual demand depending upon the market conditions.

The open quota of IMFL, IFL and Beer is helping in assessing demand driven potential of different areas across the State. The dynamics of open quota are still in evolving stage and is likely to provide better insight into assessing the true potential of various groups.

The shift from fixed to open quota system removes the shackles of Government control and introduces the concept of "Free Market System based on demand and supply" in the liquor trade. Now, the liquor trade is being run in accordance with the dynamics of free market, based on consumption pattern. General trade practices also support the free market driven trade practices. This open quota system has realized actual demand and is an improvement over and above the regulated trade system. This system of free market driven trade practice has not only resulted in achieving substantial increase in the overall excise revenue of the State but has also proved to be very successful over the last two years. Thus, it is proposed that the existing provision of open quota in IMFL, IFL and Beer may be continued.

Accordingly, quota for IMFL, Beer and IFL (BIO Brands) shall be kept open in the year 2024-25. It would, thus, be open for a licensee to lift IMFL, IFL and Beer

as per the demand of the market. However, Excise Commissioner, Punjab shall have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent. The Collector of the Zones, shall submit monthly report to the Excise Commissioner, Punjab with regard to any excess lifting with malafide intent. The Excise Officer of the concerned area shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of the last year and previous month of the current year. He shall immediately inform the concerned Assistant Commissioner (Excise), in charge of the respective range and Deputy Commissioner (Excise), in charge of the respective zone, about any abnormal lifting of Quota with malafide intent and also take appropriate punitive action.

6. **Lifting of PML Quota:-** During the year 2024-25, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under:-

Sr No	MONTH	PML
1.	April, 2024	8.33%
2.	May, 2024	8.33%
3.	June, 2024	8.33%
4.	July, 2024	8.33%
5.	August, 2024	8.33%
6.	September, 2024	9.33%
7.	October, 2024	9.33%
8.	November, 2024	9.33%
9.	December, 2024	9.33%
10.	January, 2025	9.33%
11.	February, 2025	9.33%
12.	Upto 15 th of March, 2025	2.37%
Total		100%

Note:

- I. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2025 shall be allowed upto 15th March, 2025. However, the last date of lifting for the month of March, 2025 may be extendable by a further upto 7 days i.e. upto 22th March, 2025 at the level of Excise Commissioner, Punjab.



- II. *The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted and such penalty shall not be adjustable in the license fee.*
- III. *Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.*
- IV. *Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.*
7. **Additional Quota:** Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee.
8. **Quota Interchange and Quota Conversion:** There shall be no quota interchange and quota conversion in this Excise Policy.
9. **Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2023-24 in the next Financial Year:** Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the

licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2024-25 over the financial year 2023-24. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2024 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31st December, 2024. After 31st December, 2024, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.

10. **Excise Duty:-** For the year 2024-25, the Excise Duty on all kinds of liquor except PML and IFL shall be charged at the rate of 1% of the wholesale price (WSP) at wholesale stage. Assessed fee at the rate of 1% of the WSP shall be charged on IFL (BIO Brands) at whole sale stage.

Excise duty at the rate of Rs. 53 per PL, Rs. 107 per PL and Rs. 107 per PL shall be charged at retail, wholesale and manufacturer levels respectively, on Minimum Guaranteed Quota of PML. However, this would be part of the total license fee of the group. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. If additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only but no excise duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his

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Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against any additional quota also shall not be adjustable in the license fee.

11. **Additional License fee:-** An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below:-

i. PML : Rs. – 22 per PL

ii. IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor products as hereunder:

EDP upto Rs. 1000	Rs. 26 per BL
More than Rs. 1000 but less than Rs. 2000	Rs. 30 per BL
More than Rs. 2000 but less than Rs. 4000	Rs. 45 per BL
Above Rs. 4000	Rs. 60 per BL

Note: EDP per case of 9 BLs will be considered for this purpose

iii. Beer: Rs. 12 per BL

This additional license fee shall not be part of the prescribed license fee of the group.

12. **Security:-** A successful applicant shall have to deposit security equivalent to prescribed/ licensee fee for about 55 days i.e. at rate of 15% of the prescribed license fee for a group, which shall be recovered in the following manner:-

i. **In case of Zones-** Zone is a collective unit consisting of more than one group in urban area. In case of zones, two tier draw of lots will be conducted and security will be deposited as given below:

Percentage of Security Amount	To be deposited by successful applicant
1%	At the time when an applicant becomes successful for a zone in first phase of draw
2%	At the time when a successful candidate is allotted a particular group in a zone in second phase of draw
3%	Within 48 hours of the allotment of the group
6%	Within 7 days of the allotment of a group or by 31st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024,

	it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

II. In case of Groups, single tier draw of lots will be conducted:

Percentage of Security Amount	To be deposited by successful applicant
3%	At the time of draw of lots
3%	Within 48 hours of the allotment of the group
6%	Within 7 days of the allotment of a group or by 31st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

III. In case of Groups/Zones, allotted through e-tender:

Percentage of Security Amount	To be deposited by successful applicant
5%	EMD taken at the time submission of tender will be adjusted in case successful bidder will be adjustable in the security.
3%	Within 48 hours of the allotment of the group/zone
4%	Within 7 days of the allotment of a group or by 31st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

13. **Adjustment of security:** In case of default in the payment of security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/license fee shall be forfeited. 1% of this security money shall be adjusted in each instalment of license fee payable for the months of June, 2024 and February, 2025. The remaining 13% of security money shall be adjusted in the license fee for the month of March, 2025.

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8

May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8
October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

14. Schedule of payment of instalment of prescribed license fee:

14.1 Payment of instalment of prescribed license fee shall be made as per schedule given below:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8
May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8
October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

Each monthly instalment of the prescribed/ license fee is payable by the last day of the

same month. In case last day of the month is a bank holiday, then the following working day will be considered as the last day for the payment of instalment of monthly license fee. In case of late payment of any instalment an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a group after payment of all due excise levies, interest, penalty of Rs. 2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the 20th day of the said month, then security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee will also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes. Payment of instalment fee for the month of March, 2025 shall be paid by 15th March, 2025.

14.2 The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan) or by bank draft drawn in favour of Assistant Commissioner (Excise) of the concerned range.

14.3 The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.

15. **Procedure of Draw of Lots:** The procedure of draw of lots is attached at Annexure AA.

16. **Terms and conditions of license in form L-2 and L-14A for the Excise Year 2024-25:** License in Form L-2 for IMFL/ IFL and Beer and in Form L-14A for Punjab Medium Liquor in a Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone for the year 2024-25, in accordance with the following terms and conditions:

16.1 **Eligibility to hold a retail liquor license (L-2/L-14A)**

16.1.1 Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2021-22, 2022-23 and 2023-24 shall be eligible to participate in the draw of lots. In case of a newly constituted Partnership

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firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

16.1.2 The eligibility for an entity to participate in the allotment process for excise groups of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

16.1.3 The licensee shall submit the following declaration:

I hereby declare that any amount paid towards security, license fee, excise duty and other levies/fee levied from time to time have arrived from legitimate source of income.

However, if any violation of this declaration comes to the notice, then then appropriate penal action will be initiated.

16.1.4 A successful allottee shall be required to submit the documents prescribed at point 16.1.1, 16.1.2 and 16.1.3 for the purpose of scrutiny within 48 hours of allotment of the group.

16.1.5 There will be no bar on the number of groups to be allotted to a single entity.

16.1.6 An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the group.

No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. This is being incorporated to eliminate the scope of monopoly/oligopoly in the trade. In case of retailers and manufacturers/wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing/pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern/related entities. For this purpose, sister concerns/related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a

holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.

16.2 Distribution of retail vends in Punjab

16.2.1 Rural and urban areas shall remain same as defined in the previous year's excise policy. There can be a combination of urban and rural areas in a group depending upon the viability of the group. The number of vends allowed to be opened shall be specified at the time of formation of groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee will have discretion in respect of opening of number of vends in a group subject to the same upper limit. In case, the licensee remains unable to open vends/ opens less than this upper limit, there will be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

16.2.1 There shall be 236 excise groups in the State of Punjab. These groups may cover approximately 6374 vends in the State excluding model shops, sub vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by groups. The command area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

16.2.3 **Location of Vends:** The retail vends can be opened in any of the markets, malls, commercial roads/areas, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc. As per Punjab Liquor License Rules, 1956; Rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within 100 meters in Rural areas and 50 meters in urban areas from the following:

- a. Educational Institutions.
- b. Religious places.

The distance shall be measured from the main entrance gate of the institution and the religious place. This provision shall however be only for the recognised educational & religious places by the State Government.

In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and Rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of CA N6374os. 12164-12166 of 2016.

16.2.4 Sub-vends: More than 5 sub-vends in each group in Municipal Corporation Areas and 7 sub-vends in each group in other areas shall not be permitted to be opened. In case of a group having a combination of Municipal Corporation Area and rural area, such group will allowed to open maximum 7 sub- vends subject to a maximum of 5 sub-vends in Municipal Corporation Area. The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise), Incharge of respective Range subject to the limitations prescribed under the Rules. In urban areas which are witnessing growth in population and geographical expansion, the number of sub-vends may be increased upto 10 sub-vends per group by Excise Commissioner, Punjab on the recommendations of Deputy Commissioner (Excise)-cum- Collector of the concerned zone. The one time fee for opening sub-vends during the year 2024-25 shall be as under:-

Sr. No	Area	Fee per sub-vend
1	Municipal Corporations	2 lakh
2	Municipal Committees	1 lakh
3	Rural Areas	50 thousand

If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group.

16.2.5 Model Shops: Each excise group licensee shall open maximum two Model

Shops as per norms in Municipal Corporation area, whereas this shall be optional for other areas. The model shops shall be in addition to the vends already prescribed. Model shop shall not be within 200 meter radius of any vend of the adjoining group. These model shops may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area.

16.2.6 Stand-alone Beer Shops: Furthermore, in addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each group in Municipal Corporation area/ Municipal Committee area shall open one stand alone vend (for consumption off the premises) whereas this shall be optional for groups in other areas. It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A. The annual vend fee for the grant of such a vend shall be as follows:-

Sr. No	Area	Fee in Rs.
1	Municipal Corporations	2 lakh
2	Municipal Committees	1 lakh
3	Rural Areas	0.5 lakh

16.3 Hours of sale and dry days

16.3.1 Hours of sale: Sale of PML, IMFL, IFL, Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within 50 meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional license fee of Rs. 25 lakhs per annum.

16.3.2 Dry Days: The Government may declare any day as dry day in accordance with the Punjab Liquor License Rules, 1956.

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16.4 Procedure to apply for unallotted groups

16.4.1 Disposal of un-allotted groups: The groups which are not disposed off through draw of lots shall be disposed off through e-tender process. The detailed procedure for e-tendering has been enumerated in the DNIT at Annexure-4. The prescribed license fee of such groups shall be the reserve price for that groups. Modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone will be competent to do the same. In case any groups are merged for the purpose of allotment, then the newly formed group will be counted as one group. However, while doing so, he has to keep in mind that the total excise revenue from all the left-over groups of the District/Zone will remain the same.

In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in Financial Commissioner (Taxation) on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in charge of the concerned Zone, Assistant Commissioner Excise in charge of concerned range and Excise Officer of the concerned Excise District.

16.4.2 Disposal of cancelled group: In the event of cancellation of the license of a group, the Deputy Commissioner (Excise) cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other licenses allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of prescribed license fee in the balance number of equal instalments due till March, 2025. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of this Excise Policy, 2024-25.

16.4.3 Participation fee: The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 2,00,000/- (Rupees Two Lacs only) through online process. The amount of

participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

16.4.4 Documents to be submitted along with application: The applicant shall be required to submit the following documents along with the online application:

- a. Proof of filing Income Tax Returns for the last three assessment years of the bidding persons/ entity or partners of a firm.
- b. Adhaar card of the bidding persons/ entity or partners of a firm.
- c. A Net Worth certificate and CIBIL score as prescribed.

16.4.5 Genuineness of information: The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

17. Other conditions for Retail/Other Licenses

17.1 L2 licensees are eligible for retail sale of IMFL, IFL, Beer, Wine, RTD, Cider and other types of liquor to individuals and to all license holders of Hotels, Clubs, Restaurants, Permit Holders etc as prescribed in the Act/Rules.

17.2 The L-2/ L14A Licensee shall procure PML, IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products from L-1 Licensee.

17.3 There may be situation that the person may have been allotted multiple groups and in one or more groups he has defaulted for the payment of security amounts as per schedule. In such a case only the defaulter group shall be re-allotted.

17.4 No License should be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and Excise Commissioner, Punjab has accepted that resolution.

17.5 As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, if any un-accounted liquor is detected at any vend or at any place in relation to/possession of the licensee, then the licensee is liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be confiscated and destroyed.



The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.

17.6 The licensees will have to ensure compliance of all the terms and conditions of the license including the following:-

- a. Timely payment of fees/duties/any other dues.
- b. Ensuring no spurious liquor gets sold at the vend.
- c. Ensuring no brand pushing to consumers.
- d. Ensuring consumers have choice of brands at the vend.
- e. Mandatory purchase of supply from L1 license holders as prescribed in Punjab.
- f. Ensuring no liquor is sold to a person below 25 years of age.

17.7 Additional place/Counter including one at terrace shall be allowed in case of Bar licenses with an additional fee, at a rate of 5% of the license fee applicable, for each additional place/counter.

17.8 Hotels, clubs and Restaurants Hard Bars/Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

18. *Stringent penal action will be taken against the licensee if any of the license conditions are violated. This shall be in addition to immediate closure of the particular vend with no reduction in the total excise revenue of the relevant group.*

19. The licensee shall maintain appropriate records as specified by the Excise Department.

20. The Custom Bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale and retail licensees shall submit prescribed monthly statement/return of sale and purchase of PML, IMFL, IFL, Beer and other liquor products as the case may be, separately, by the 7th day of every following month electronically on e-Abkari portal.



21. The L-2/L-14A license may be renewed on payment of revised license fee and other terms and conditions as prescribed by the Government.

22. No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a License on the expiry of the period for which the same remains in force.

23. The licensee shall be required to procure, install and make necessary provisions for IT and non-IT infrastructure at the licensed premises for successful implementation of the IT system introduced by the Excise Department.

24. Prohibition

24.1 In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no compensation shall be payable on that account. It is also clarified that the Liquor vends/groups which have been closed under any other act for any violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies.

24.2 The Licensee shall inter-alia abide by the following prohibitory measures namely:

- a. It will be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licenced premises of the hotels/ restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'.
- b. The retail licensees shall display a notice board prominently in front of the licensed premises declaring that **"Drinking of Liquor is injurious to Health"** and **"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."**
- c. The size of the sign boards on the vends shall be not more than that of the width of the shop.
- d. The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ any person under the age of 25 (twenty five) years.
- e. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any

advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.

f. As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:-

"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine.

25. **Furnishing of information:** The Licensee shall be bound to furnish any information in connection with L-2/L-14A License truly and faithfully within the time prescribed by the Excise Commissioner or the Deputy Commissioner (X) or Assistant Commissioner (Excise) or Excise Officer or Excise Inspector. Any refusal to furnish the information, furnishing of false information or non-compliance of the orders will be regarded as breach of the Terms and Conditions of the License. Breach of Terms and conditions may also result in non-issue of Transport Permits or suspension/cancellation of License.

26. **Power to suspend or cancel license and forfeiture of security**

26.1 The Authority granting L-2/L-14A license may suspend or cancel the license as per provisions of the Punjab Excise Act, 1914 and rules made there under.

26.2 The Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

26.3 In case of a surrender of a retail license by a licensee, the security deposit shall be forfeited and the Excise Group will be re-allotted and the said licensee will also be prohibited from participating in any other allotment process for a period of two years. In case the Government suffer any loss of revenue on account of re-allotment, it shall be recovered as excise arrear from the person who has surrendered such license.

26.4 The Terms & Conditions of the Punjab Excise Act, 1914 and the Punjab Liquor License Rules, 1956 and all orders/directions issued there under shall be deemed to form an integral and inseparable part of the Terms and Conditions as if they were expressly set out in the Terms & Conditions for grant of L-2/L-14A license. Applicants are also hereby advised to access, read and understand the same before applying for the

license

27. **L-2 D License-** Fresh L-2D license shall be granted only to the existing L-2/L-14 A of financial year 2024-25 within the command area of his group. The existing stand alone L-2D Licenses which were granted prior to 31st March, 2021 may be renewed. L-2 D licensee will be allowed to sell imported Wine, imported beer, imported Cider, imported RTD and Indian Wine having EWP of Rs. 4000 per case and above.

28. **L-2 (Airport) :-** In order to cater to the demand of the passengers, there shall be two airport groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of two airports at Mohali and Amritsar. These groups will also be allotted through draw of lots. The participant will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups will be prescribed by Financial Commissioner, Taxation on recommendations of the Committee consisting of Deputy Commissioner (Excise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range. The above provisions of the Policy shall be applicable ipso facto on any other Airport which becomes operational in the State of Punjab during the year 2024-25.

29. **Issue of invoice:-** All the retail licensees shall issue sale invoices.

30. The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. The Government may intervene to keep the prevailing prices under check.

31. *Special License Fee (Cows Welfare Fee): Special license fee @ Rs 1 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department for the upkeep of Gaushalas in the State from the Consolidated Fund of the State by the Government.*

32. **Transfer/sale of unsold/un-lifted quota of PML:**

The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the group to another group. This facility shall be available to the retail licensees through e-abkari portal. The procedure for the same will be prescribed by the Excise Commissioner, Punjab.

33. Transfer of Excise Group:-

The successful allottee or licensee, shall have the option to get the allotment of complete group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

- (i) The successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee.
- (ii) The successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license.
- (iii) Only one transfer will be allowed during the financial year.
- (iv) Before transfer of the license of the said group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules.
- (v) The request made by the successful allottee or licensee, for the transfer of license, shall be subject to the approval by the Excise Commissioner, Punjab.

Part-C

DETAILED PROCEDURE FOR PARTICIPATION IN E-TENDER:

1. PROCEDURE TO APPLY

- a. The applicants can participate in e-tender for each group through the website <https://eproc.punjab.gov.in> which enables the bidders to view and download, and to submit e-Bids online up to the last date and time mentioned in e-tender document. The bidders can also download the tender document from the department's website: <https://excise.punjab.gov.in>
- b. The applicant applying for grant of L-2/L-14A License shall participate in e-tender of each group by paying a non-refundable participation fee of Rs.2,00,000/-(Rupees Two Lakh only) through online process.
- c. The Bidder shall furnish, as part of its bid, an Earnest Money Deposit (EMD), 5% of reserve price for one group and for more than one group 5% of EMD for each group through online process. In case of unsuccessful Bidder, earnest money will be refunded after the completion of the tender process. If the applicant

does not accept the license after the bid becoming successful within the stipulated time frame, the EMD amount shall stand forfeited.

d. **Documents required to be uploaded by the applicant:** The applicant shall be required to upload the following documents along with the application as requirement for evaluation of the bidders in technical qualification bid:-

- i. Duly filed applicant details as per Annexure A- Details of the Applicant.
- ii. Copy of Permanent Account Number (PAN) card of the applicant.
- iii. Self attested copies of filled Income Tax Returns for the last three assessment years (2021-22, 2022-23 & 2023-2024) as a proof for filing Income Tax.
- iv. Copy of the certificate declaring the net worth of the entity as on date, duly certified by a Chartered Accountant.
- v. CIBIL score duly certified from a scheduled commercial bank.
- vi. No-dues certificate from the concerned range for the previous year 2023-24, (in case of existing retail licensees/wholesalers of Punjab Excise Department).
- vii. Self attested copy of the PAN card in case of proprietorship concern, partnership deed in case of partnership firm (tender shall contain the name so fall the partners & no such tender shall be entertained unless it is signed by all the partners and is accompanied by copy of the partnership deed), Registration certificate in case of Registered Company/ Limited Liability Partnership (LLP) firm etc., as the case may be and, duly attested by CA/ CS in case of LLP.
- viii. A duly notarized Affidavit in the format as illustrated in Annexure- B stating regarding compliance of various provisions of Punjab Excise Act 1914 and rules made there under regarding grant of license in L-2/ L-14A for retail sale of liquor.
- ix. The duly filled checklist as per Annexure C-Technical Qualification Criteria shall be uploaded along with the documents/ under takings.

e. All pages of the documents submitted by the bidder shall be signed by the authorized signatory and shall also be affixed with the applicant entity's stamp.

f. The registered bidder shall also be required to sign, scan and upload all pages

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of this tender document acknowledge in the following:-

- i) The bidder accepts all the terms and conditions as per the tender document and shall be bound to comply with the same.
- ii) Bidder or his associate is familiar with and understands the e-tender process on website and has the technical knowledge and human resources to participate in e-tender/ auction process;
- iii) Bidder has access to hardware and internet connectivity for participating in e-tender process;
- iv) Bidder shall honor each bid digitally signed and submitted by the bidder in e-tender;
- v) The onus of online application and submission of genuine, stipulated documents during registration lies on the bidder;
- vi) In case of any grievances arising in course of the e-tender in process, the Bidder shall abide by the decision of the Excise Commissioner.

g. The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for the grant of L-2/L-14 A License.

2. PREPARATION AND SUBMISSION OF BIDS IN A TWO COVER TENDER

a. Documents constituting the 2 cover e-Bid: The two cover e-Bid prepared by the bidder shall comprise the following components:

I. Technical bid:

- a. The bidder shall upload signed and scanned copy of the technical bid format as annexed as Annexure E as proof of technical qualification.



- i) Name of the bidder:
- ii) No. of groups applied for.
- iii) Names of groups applied for:

b. Participation fee Deposit Details- Scanned copy of the system generated receipt of participation fees for the number of groups the bidder wishes to participate in. It is clarified that the participation fee has to be paid separately for each tender for all independent remaining groups.

c. Earnest Money Deposit Details- Scanned copy of the system generated receipt of Earnest Money Deposit for the number of groups the bidder wishes to participate in. It is clarified that the Earnest Money Deposit has to be paid separately for each tender for all independent remaining groups.

d. Technical Qualification Documents-Scanned copies of required documents/ affidavits/ undertakings in PDF format as mentioned in tender document.

e. In case, a bidder wants to bid for more than one group, then he/she shall have to upload the complete technical qualification documents in the first group for which he has applied for example say Group number "X". Thereafter, for each subsequent groups, in lieu of the technical qualification



documents required to be uploaded, he shall upload an undertaking in PDF format as per Annexure D stating that:

"I hereby declare that all the technical qualification documents have been uploaded in my application for Group "X". The same may be treated as my submitted technical qualification documents for meeting the technical qualification criteria for group/s".

This undertaking has to be uploaded in all the labels meant for uploading the technical qualification documents except the slot meant for proof of submission of participation fee and EMD.

f. It is reiterated that the bidder shall upload the proof of deposit of participation fee for each group and the details of the EMD deposited for each group applied by him.

g. For preparing the technical qualification bid, the Bidders are advised to thoroughly examine this E- Tender document in detail. Any deficiencies in providing the information required may result in rejection of the bid.

h. Technical qualification bid shall not include any financial information. Bid which encloses financial bid information/ part of financial bid in the technical qualification bid shall be rejected outright by Department of Excise as being non-responsive.

i. For preparing the technical bid, the Bidders are advised to thoroughly examine this e-tender document. The technical bid shall not include any financial information. Bid which encloses financial bid information/part of financial bid in the technical Qualification bid shall be rejected outright by Department of Excise as being non-responsive.

ii. Financial Bid—The bidder shall upload the financial bid in the format as annexed as Annexure F

i) Financial Quote : In the prescribed format (Specimen format) as under to be filled and uploaded:

Sr. No.	Name/ Number of the Group	Reserve license fee for group (in figures) (in Rs. Crores)	Quoted license fee (In Figures) To be entered by the Bidder in Rs. Crores.	Quoted License Fees (in Words) in Rs Crores

(ii) The Bidder as part of its financial bid should account for all out of pocket and other expenses including all permits, approvals, travel cost and licenses etc. that may be required for completion of all items as mentioned in the scope of work of this tender document.

(iii) The e-bid quoted by the Bidder shall remain firm (fixed) during the entire tender process and shall not be subject to any variation on any account.

e-Bid Currency: The prices quoted in the financial bid shall be in Indian Rupees only. Financial bid in any currency other than Indian Rupee (INR) shall be treated as non-responsive and hence shall be rejected.

Formats and Signing of e-Bid:

- The bidder shall prepare one electronic copy each of the Stage 1: Technical bid and Stage 2: Financial bid separately.
- The e-Bid document shall be digitally signed, at the time of uploading, by the Authorized Signatory of the bidder to bind the bidder to the award of the license.

Submission of e-Bid:

- The bid submission module of Punjab e-tender procurement website
- <<<https://eproc.punjab.gov.in>>> enables the bidders to submit the e-Bid online in response to the E-Tender published by the Department of Excise.
- Bid submission can be done only from the bid submission start date and time till the bid submission end date and time given in the e-Tender. Bidder should start the bid submission process well in advance so that they may submit their e-Bids in time.
- The bidder should submit their e-Bid considering the server time displayed in the e-tender website<<<https://eproc.punjab.gov.in>>>. This server time

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is the time by which the e-Bid submission activity will be allowed till the permissible time on the last/ end date of submission indicated in the e-Bid schedule.

vi) Once the e-Bid submission date and time is over, the bidder cannot submit his e- Bid. For delay in submission of e-Bid due to any reasons, the bidder shall only be held responsible.

The bidder must follow the following instructions for submission of their e-Bid:

i) For participating in e-Bid through the e-Bidding system, it is necessary for the bidder to be the registered users of the e-tender website <https://eproc.punjab.gov.in>. The bidder must obtain a user login-ID and password by registering himself with Punjab Government e-procurement portal/ e-tender website if he has not done so previously for registration.

ii) In addition to the normal registration, the bidder must register with his/her digital signature certificate (DSC) in the e-Bidding system and subsequently he/ she will be allowed to carry out his/her e-Bid submission activities. Registering the digital signature certificate (DSC) is a one-time activity. Before proceeding to register his/her DSC, the bidder should first log on to the e-Bidding system using the user login option on the home page with the login Id and password with which he/she has registered.

iii) For successful registration of DSC on e-tender website <<<https://eproc.punjab.gov.in>>> the bidder must ensure that he/she should possess class-2/ class-3 DSC issued by any certifying authorities approved by controller of certifying authorities, Government of India, as the e-tender website <<<https://eproc.punjab.gov.in>>> is presently accepting DSC issued by these authorities only. The Bidder can obtain user login ID and perform DSC registration exercise given above even before the e-Bid submission date starts. The Department of Excise shall not be held responsible for want of DSC registration.

iv) The bidder is advised to familiarize himself with all the processes and procedure for submitting of the e-bids by going through the relevant sections on <https://eproc.punjab.gov.in> portal.

Deadline for submission of e-Bid: E-Bid (Technical and Financial) must be submitted by the bidder at e-tender website <<<https://eproc.punjab.gov.in>>> not later than the time specified on the prescribed date (as the server time displayed in the e-procurement website). Department of Excise may, at its discretion, extend

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this deadline for submission of e-Bid by issuing and publishing a corrigendum on Department of Excise's website and e-tender website; in such case all rights and obligations of the Department of Excise and the bidders previously subject to the deadline will thereafter be subject to the deadline as extended.

f) LATE BID

The server time indicated in the bid management window on the e-tender website .

<<<https://eproc.punjab.gov.in>>> will be the time by which the e-Bid submission activity will be allowed till the permissible date and time scheduled in the e-Bid.

Once the e-Bid submission date and time is over, the Bidder cannot submit his/her e-Bid. Bidder must start the bid submission well in advance so that the submission process passes off smoothly. The Bidder will only be held responsible if his/her e-Bid is not submitted in time due to any of his/ her problems /faults, for what so ever reason, during e-Bid submission process.

g) WITHDRAWAL OF E- BID

At any point of time, a Bidder can withdraw his /her e-Bid submitted online before the bid submission end date and time as per the procedure laid down on Punjab e- procurement portal <<<https://eproc.punjab.gov.in>>> However, the participation fee in such cases shall be forfeited.

h) EVALUATION OF E-BIDS IN E-TENDER PROCESS

To evaluate the Tender, Department of Excise shall constitute Tender Evaluation Committees (TEC) at the AC(X) level. The Evaluation Committee shall evaluate the Technical and Financial bids as per the following process:

Tender Evaluation Committee will evaluate and compare the bids that have been determined to be substantially responsive.

To establish the Bidder's qualification and eligibility, the evaluation of the bids will be done in two stages as mentioned below:

Stage-1: Evaluation of Technical bid.



Stage-2: Evaluation of Financial bid.

In each of above stages, the bidder will be required to meet the eligibility criteria as detailed in tender document to qualify for the next subsequent stages.

Stage-1 of Evaluation of Technical bids:

Tender Evaluation Committee shall review the technical qualification bid submitted by the bidders. If a bidder has deposited the appropriate EMD, participation fee and technical qualification bid documents in conformity with the tender conditions, in respect of each group, then he shall be considered as qualified. In case, the bidder has applied for more than one group, and submitted technical qualification documents in conformity with the tender conditions in the first group that he has applied for and has submitted an undertaking in Annexure-D (separately in all the labels required where documents are required to be uploaded) for all other subsequent groups in which he has applied, then he shall be considered deemed qualified in the technical qualification bid for all the respective groups, the bidder has participated in.

At this stage, only technical qualification bid would be considered.

Financial bids would not be opened at this stage.

The "Tender Evaluation Committee" would perform evaluation of technical qualification bid documents and the process of evaluation shall be as under:

- a. The Bidder's information provided in the bid document will be evaluated as per the requirements specified in the E-TENDER and Bidder is required to provide all details as per required information sought in the e-tender Document.
- b. The Evaluation Committee may undertake written clarifications from the Bidders. The primary function of clarification in the evaluation process is to clarify ambiguities and uncertainties, if any, arising out of the evaluation of the bid documents.

The technical qualification Documents are as per checklist as Annexure C -TECHNICAL QUALIFICATION CRITERIA and technical qualification information and undertaking as per Annexure E will be considered for evaluation.

Stage-2 Evaluation of Financial bid:



- a. All technically eligible bidders shall be considered for financial evaluation in the same pre-determined order as that of the technical evaluation.
- b. The Financial bids will be opened in the presence of the bidders representatives, who may choose to attend the same on the specified date, time and address mentioned in the Bid Date Sheet.
- c. The financial bid shall indicate the quoted license fees for the group as per the format as annexure F.
- d. The bid price shall be in Indian Rupees.
- e. Any conditional bid will be rejected.
- f. If there is a discrepancy between words and figures, the amount in words will prevail.
- g. If there is no bid quoted or the bid is less than reserve price of group, the bid shall be declared as disqualified.

i) RIGHTS OF DEPARTMENT OF EXCISE IN REGARD TO E-BIDDING

Notwithstanding anything contained in this e-Bid, Department of Excise reserves the right to accept or reject any Bid and to annul the Selection Process and reject all Bids, at any time without any liability or any obligation for such acceptance, rejection or annulment, and without as signing any reasons thereof.

The Department of Excise reserves the right to reject any Bid if:

- i. At any time, any misrepresentation is made or uncovered, or
- ii. The Bidder does not provide, within the time specified by Department of Excise, the supplementary information sought by Department of Excise for evaluation of the e-Bid.

Such mis representation/ improper response may lead to the disqualification of the Bidder.

j) PERIOD OF VALIDITY OF E-BID

The E-bid shall remain valid till the expiry of period of 30 days after opening of financial bid. If the bidders fail to deposit security within 48 hours of opening of financial bid and declaration of H-1, the procedure as per para 5.1 of part B regarding general terms and conditions for license as per this tender document will be

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followed.

k) CORRESPONDENCE WITH BIDDER

No Bidders shall contact Department of Excise on any matter relating to his e-Bid from the time of Bid opening to the time of grant of license.

Any effort directly or indirectly by the Bidder to influence an Official/Officer in the Department of Excise in the Bid evaluation, bid comparison or grant of license decisions, may result in the rejection of his Bid.

l) AMENDMENTS IN E-TENDER DOCUMENT

Department of Excise may, in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this e- Tender document.

At any time prior to the deadline for submission of the bids, Department of Excise may amend the e-Tender document by issuing addendum/corrigendum without notifying any Bidder or without giving any reason. Any addendum/ corrigendum issued shall be part of the bidding document and shall be communicated by the Department of Excise on Department of Excise website and e-procurement/e-tender websites. In case of issuing addendum/corrigendum, the last date of bid submission may be extended by Department of Excise, if felt necessary.

Prospective Bidders shall promptly acknowledge such addendum/ corrigendum thereof, in writing via email or fax. Department of Excise will bear no responsibility or liability arising out of non-receipt of the same in time or otherwise by the Bidder.

The Bidders are requested to refrain from requesting extension of time on any grounds since the same will not be entertained by Department of Excise.

No clarification obtained through verbal communication by the Bidder with any employee of Department of Excise will be deemed as addendum/corrigendum to this e tender document. The Bidder acting on such a verbal communication will do so at his own risk and Department of Excise shall bear no responsibility for any outcome arising out of this.

m) COMPLIANCE WITH MANDATORY REQUIREMENTS

All bids will be reviewed for compliance with the mandatory requirements as contained within the e-tender. Bids deemed non-responsive will be eliminated from further



consideration.

n) TERMS AND CONDITIONS OF BIDDERS

Any terms and conditions of the Bidder will not be acceptable at any stage of bidding process.

o) DEVIATIONS IN TERMS AND CONDITIONS OF TENDER

No deviations in the terms and conditions as laid out in the e-tender will be accepted.

The Evaluation Committee overseeing the tender reserves the right to waive minor irregularities.

Bidders are advised to exercise adequate care in quoting the prices. No modification/correction in the bids will be entertained after the bid submission date.

p) FRAUD AND CORRUPT PRACTICES

The Bidders and their respective employees shall observe the highest standard of ethics during the bidding Process. Notwithstanding anything to the contrary contained herein, Department of Excise may reject any submitted bid without being liable in any manner whatsoever to the Bidder if it determines that the Bidder has directly or indirectly or through an agent, engaged in corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the bidding process.

Department of Excise may also initiate appropriate legal action under relevant Indian laws against the Bidder found indulging in fraud and corrupt practices.

Without prejudice to the rights of Department of Excise here in above, if a Bidder is found by Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by Department of Excise for a period of 2 (two) years from the date such Bidder is found by Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

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Misrepresentation and/or improper response by any Bidder may lead to disqualification of the Bidder. If any such disqualification is detected at any stage of bidding process/implementation, such Bidders are also liable to be blacklisted.

Bids, which in the opinion of Department of Excise, have been completed with the improper assistance of employees of Department of Excise and ex-employees of Department of Excise, or with the utilization of information unlawfully obtained from Department of Excise, will be excluded from further consideration and shall be rejected.

For the purposes of this section, the following terms shall have the meaning herein after respectively assigned to them:

- a. "Corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the bidding Process
- b. "Fraudulent practice" means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the bidding Process;
- c. "Coercive practice" means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the bidding Process.
- d. "Undesirable practice" means establishing contact with any person connected with or employed or engaged by Department of Excise with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the bidding Process;
- e. "Restrictive practice" means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the bidding Process.

q) CONFLICT OF INTEREST

Department of Excise requires the Bidders to provide professional, objective, and impartial information and at all times hold Department of Excise's interest paramount. Neither the selected Bidder nor any of its personnel shall engage in any personal, business or professional activity which conflict or could conflict with any of their obligations in relation to this license.



A Bidder may be considered to be in a conflict of interest with one or more parties in this bidding process if, including but not limited to:

- a. have controlling shareholders in common with one or more parties in this bidding process; or
- b. have the same legal representative for purposes of this bid; or
- c. have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the bid of another Bidder, or influence the decisions of Department of Excise regarding this bidding process.

r) CONFIDENTIALITY

After opening of bids, information relating to the examination, clarification, evaluation and comparison of bids, and recommendations concerning the grant of group licenses shall not be disclosed to Bidders or other persons not officially concerned with such process.

Any effort by a Bidder to influence Department of Excise or others connected in the process of examination, clarification, evaluation and comparison of bids, and in decisions concerning the grant of group licenses, may result in the rejection of his bid.

No Bidder shall contact Department of Excise on any matter relating to its bid, from the time of the opening of bids to the time the license is allotted. Any effort of the Bidder to influence Department of Excise in its decision in respect of bid evaluation, bid comparison or award of the award of license shall result in the rejection of the bid and forfeiture of the bid security. During the bid preparation process, Bidders will focus their inquiries and communications, if any, to only the authorized nodal officer of Department of Excise.

The submitted bid of the applicant who resorts to canvassing is liable to be rejected. Bid containing uncalled remarks, or any additional conditions are liable to be rejected.

s) DUE-DILIGENCE BY BIDDERS

Each Bidder should conduct its own study in order to respond to this e-tender document.

Department of Excise makes no commitment or warranty and shall incur no liability

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under any law, statute, rules or regulations on any claim the potential Bidder may make in case of failure to understand the requirement and respond to the tender document.

t) CLARIFICATIONS FROM BIDDERS

Department of Excise may at its sole discretion contact the Bidder for clarification of the response.

Department of Excise reserves the right to verify the credentials (including documents, declarations, self-certifications) provided by the Bidders by its own means and methods. In case, Department of Excise receives feedback contrary to the responses of the Bidder or is not satisfied with compatibility of the experience with the required standards/expectations, then Department of Excise reserves the right to form its own opinion and even reject the bids and forfeit the EMD. Department of Excise/Evaluation Committee may use other sources of information in bid evaluation as required.

u) COLLUSIVE PROPOSAL

Bidders and their employees, agents, advisors and any other person associated with the Bidder, must not engage in any collusive proposal, anti-competitive conduct or any other similar conduct with any other Bidder or any other person in relation to the preparation or submission of bid.

In addition to any other remedies available under any law or any award of license, Department of Excise reserves the right, in its sole and absolute discretion, to reject any submission lodged by a Bidder that engaged in any collusive proposal, anti-competitive conduct or any other similar conduct with any other Bidder or any other person in relation to the preparation or lodgment of proposals, and further the EMD may be forfeited.

v) FALSE AND MISLEADING CLAIMS

Department of Excise may in its absolute discretion exclude or reject any bid that in the opinion of Department of Excise contains any false or misleading claims or statements. Department of Excise has no liability to any person or agency for excluding or rejecting any such proposal.



23. BIDDER'S RISK

a. All risks of loss of or damage to health, property, personal injury or death which may arise during and in consequence of the performance of the license or any commercial risks shall lie with the Licensee.

b. The licensee shall be liable for forfeiture of its security, liquidated damages and termination for default.

24. In case of any contradiction in this document with the Excise Policy notified for the year 2024-25, the Policy provision will prevail over this DNIT document.

25. COURT JURISDICTION:

Any disputes arising out of this tender shall be governed by Punjab Excise Act, 1914 and Rules framed there under and Terms & Conditions and other orders/directions issued by the Department of Excise from time to time and shall be subject to jurisdiction of Courts in SAS Nagar (Mohali).



Annexure-A: Details of the tenderer /bidder

1.	Name of the tenderer/bidder (in block letters)		
2.	Address of correspondence (in block letters) including name of the authorized person (in block letters), telephone number and e-mail id		
3.	State whether the Tenderer /bidder is:		
	(a)	A body incorporated under the Companies Act, 2013: or	
	(b)	A society registered under Cooperative Society Act or under Societies Registration Act: or	
	(c)	A partnership firm or	
	(d)	Limited Liability Partnership firm	
	(e)	A sole proprietorship concern	
	(f)	Others	
4.	If a tenderer /bidder is a body incorporated under the Companies Act, 2013 or a Society registered under the Co-operative Societies Act or under the Societies Registration Act, please state:		
	(a)	Names and addresses of the Managing Director and Directors of company/President and Secretary of The Society.	
	(b)	Registration number of the Company/ Co-operative Society.	
5.	If the tenderer/bidder is a sole proprietor concern or a partnership firm or a limited liability partnership firm registered under Limited Liability Partnership Act, state the name/names of the proprietor/partners comprising the firm.		
6.	Does the tenderer/bidder have a branch office in Punjab. If so, state its address and telephone number and then name and address of the persons managing it.		
7.	Name, address, designation and mobile number of the authorized signatory		
8.	PAN Number		
9.	Aadhar Number(for individuals)		
10.	Bank Details		
11.	Email of the bidder		
PLACE:			
DATE:			
NAME AND SIGNATURE OF THE TENDERER WITH SEAL			

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ANNEXURE-B: FORMAT OF NOTARIZED AFFIDAVIT BY BIDDER

Affidavit

I..... S/o or D/o Resident of
hereby solemnly affirm and declare as under:-

(a) I/we am/are qualified as per the prescribed provisions of Punjab Excise Act, 1914 for grant of license in Form L-2/L-14A and am/are not debarred on any of the set statutory requirements as laid down in Punjab Excise Act, 1914.

(b) I/we am aware that the provisions of the Punjab Excise Act, 1914 and all orders/directions issued there under will be deemed to form an integral and inseparable part of the Terms & Conditions for grant of L-2/L-14A license.

(c) I/we have not been debarred/ disqualified/ blacklisted from holding an excise license for supply/sale of liquor by any Government Department or Department of Excise of any state.

(d) I/We am/are not in violation of any excise rules in any of the states where I am a licensee.

(e) I/we understand that failure to furnish the documents before the stipulated deadline or furnishing false documents will be sufficient ground for cancellation of the deemed status of the provisional highest Bidder and that I will be liable for criminal proceedings under relevant provisions of the Indian Penal Code, 1860 for furnishing false documents.

(f) I/we am/are aware that the Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

(g) I/we am/are aware that in case of a surrender of L-2/L-14A license, security deposit deposited at the time of award of license will be forfeited and the group will be re-tendered and that I/we shall be prohibited from participating in any other bidding process for a period of two years. I shall be responsible for the loss of Govt. revenue on account of surrendering my group before the closing

of financial year as per the Excise Act and Rules.

(h) I/we have not been convicted in any criminal case.

Verification:

Deponent:

Verified at.....this.....day of.....that the contents of this above
Affidavit are true and correct to the best of my knowledge and belief.

DEPONENT

Witness1.....

Name:

Address:

Mobile:

Witness 2.....

Name:

Address:

Mobile:

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[REDACTED]

Annexure-C: Check list of Bidder Eligibility Criteria in Technical Qualification**bid****CHECKLIST FOR ELIGIBILITY CRITERIA**
(To be filled up by the bidder)

Sl. No	Basic Requirement	Specific Requirements	Documents required to be uploaded	Pg. No.	Yes/ No
1	Duly filled applicant details as per Annexure A	The applicant shall fill all the basic details as per the information sought	Scanned copy of the Duly filled applicant details as per Annexure A		
2	Participation fee	Proof of deposition/ submission of non-refundable participation fee	Scanned copy of system generated receipt		
3	EMD	Proof of deposition/ submission of EMD	Scanned copy of system generated receipt/ receipt from AC(X) concerned regarding deposit of DD of EMD.		
4	PAN Number	PAN Number	Copy of valid PAN Card		
5	Income Tax Returns for the last three assessment years (2021-22, 2022-23 and 2023-24)	Self attested copies of Income Tax Returns for the last three assessment years (2021-22, 2022-23 and 2023-24)	Self attested copies of Income Tax Returns for the last three assessment years (2021-22, 2022-23 and 2023-24)		
6	CIBIL Score	Certified Copy of CIBIL Score by a Bank	Certified Copy of CIBIL Score by a Bank		
7	Up-to-date no-dues certificate from the concerned range for the previous year	Up-to-date no-dues certificate (in case of existing liquor shop licensees) from the concerned range for the previous year	Copy of the Up-to- date no-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year else upload N/A document in place of this.		
8	PAN card in case of proprietorship firm, partnership deed in case of partnership firm (tender shall contain the names of all the partners & No such tender shall be entertained unless it is signed by all the partners and is accompanied by copy of the partnership deed duly attested by CA/ CS), Registration certificate in case of Registered Company/ Limited Liability Partnership (LLP) firm etc., as the case may be.	Self attested PAN card in case of proprietorship firm, partnership deed in case of partnership firm (tender shall contain the names of all the partners & No such tender shall be entertained unless it is signed by all the partners and is accompanied by copy of the partnership deed duly attested by CA/ CS), Registration certificate in case of Registered Company/ Limited Liability Partnership (LLP) firm etc., as the case may be.	PAN card in case of proprietorship firm, partnership deed in case of partnership firm (tender shall contain the names of all the partners & No such tender shall be entertained unless it is signed by all the partners and is accompanied by copy of the partnership deed duly attested by CA/ CS), Registration certificate in case of Registered Company/ Limited Liability Partnership (LLP) firm etc., as the case may be.		
9	A Notarized affidavit as per Annexure -B	All declarations on the Rs100 affidavit declaring all the points in regard to the eligibility of the bidder and its relationships in liquor trade	Notarized affidavit		

**ANNEXURE D. FORMAT OF UNDERTAKING BY BIDDER TO BE
UPLOADED BY THE BIDDER**

Undertaking

I..... S/o or D/o Resident of
.....being the Authorized Signatory in case of Partnership firm /
Company/ LLP, hereby solemnly affirm that:-

I hereby declare that all the technical qualification documents that have been uploaded
in my application for Group "x" (x-denotes the group for which technical qualification
documents have been uploaded). The same may be treated as my submitted
technical qualification documents for meeting the technical qualification criteria for
the other group(s) (Please quote the specific group numbers applied for).

I further undertake that I have uploaded this undertaking in all the slots/labels
meant for uploading the technical qualification documents except the slot meant
for proof of submission of participation fee and EMD which shall be uploaded
separately in every tender I intend to apply.

Place.....

Signature of the Bidder

Date.....

Name.....

Designation.....

Address.....

Phone.....

Email.....



Annexure-E: Undertaking for Technical Bid Submission**Technical Bid Submission Certificate***[To be submitted on Bidder's Letter head]*

To

Excise Commissioner, Govt. of Punjab

Excise and Taxation Bhawan Sector 69, SAS Nagar (Mohali).

Sub: Undertaking For Technical Bid Submission

(Tender Ref No.: _____ Dated: _____)

Dear Sir,

We are pleased to submit our Technical bid for 'Grant of Group License for Retail
vends of Liquor in State of Punjab for group _____ (Please
Mention number of group for which technical bid is being submitted)

I am mentioning my details for the technical bid which are as under:

Name of the bidder: _____

No. of the groups applied for- _____ (mention _____ the total number of groups applied for)

Names of groups applied for- (mention the number of groups for which bid/s has
been submitted eg. group 1, 2, 3 etc.)I declare that, I am authorized person to submit the technical bid. I hereby
declare that our Technical bid is complete in all respects.Place.....
Signatory

Signature of the Authorized

Date.....

of the Bidder

Name.....

Designation.....

Address.....

Phone.....

Email.....

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Annexure-F: Financial Bid

Tender Inviting Authority: Excise Commissioner, Punjab	
Name of License: Grant of Group Retail license L-2/L-14A	
Tender ID:	
Name of the Bidder/Bidding Firm/ Company:	To be filled and by the Bidder
<u>PRICE SCHEDULE</u> (This template must not be modified /replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Group Name and Number and Values only)	

S I · N o ·	N a m e / N u m b e r o f t h e G r o u p	R e s e r v e l i c e n s e f e e f o r g r o u p (i n f i g u r e s) (i	Q u o t e d l i c e n s e f e e (I n F i g u r e s) T o b e e n t e r e d	Q u o t e d L i c e n s e F e e s (i n W o r d s) i n R s C r o r e s
----------------------------	---	--	--	--

B.

		R s · C r o r e s)	Y t h e B i d d e r (i n R s · C r o r e s)	

Place.....

Signature of the Authorized

Date.....

Signatory of the Bidder

Name.....

Designation.....

Address.....

Phone.....

Email.....

B

**COMPARATIVE STATEMENT SHOWING THE SALIENT FEATURES OF THE EXCISE POLICY FOR THE YEAR 2023-24
AND
THE PROPOSED EXCISE POLICY FOR THE YEAR 2024-25**

Sr. No	2023-24	2024-25
1.	2.	3.
1.	A. Retail The retail licenses shall be offered for renewal to the existing retail licensees L-2/L-14A subject to following conditions:- (i) The licensee shall deposit 0.6% of prescribed license fee of a group as renewal fee along with the application for renewal. (ii) An undertaking regarding compliance of the provisions of the Punjab Excise (Act 1 of 1914) and the rules framed there under and the terms and conditions of the license which may be granted shall be submitted by the applicant along with the application for the renewal of the license. Renewal Fee: A renewal fee, as above shall be payable by demand draft drawn in favor of CEO, ETTSA by the applicant along with the application. The proof of payment shall have to be attached along with the application. The amount of renewal fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid. Mode of allotment: The retail licenses i.e. L-2/L-14A shall be offered for renewal to the existing licensees as per the eligibility conditions laid above. The license may be renewed on year to year basis on payment of revised license fee and other terms and conditions as prescribed by the Govt. The retail vends of IMFL (L-2) and PML (L-14A) which have not been renewed, shall be allotted through the process of e-tender. This shall be done through a Government portal in a free, fair and transparent manner. The detailed procedure for e-tendering shall be finalized by Excise Commissioner, Punjab. This would be displayed on the departmental website www.excise.punjab.gov.in.	A. Retail 1. Mode of allotment: In the Excise Policy for the year 2023-24, the renewal was offered to the existing licensees on terms and conditions fixed in the Excise Policy. The said renewal was offered to the licensees who operated their licenses for the period 1-7-2022 to 31-3-2023. However, it has been felt that during the above said period certain inter-se group aberrations have come up in the liquor trade. There is feedback from the Excise Officials and the trade that some existing groups have become unviable. In order to re-balance the existing retail trade and provide opportunity to new entrants, there is need to go for fresh allotment of retail vends. The retail licenses i.e. L-2/L-14A shall be offered for grant for the financial year 2024-25 to the applicants through draw of lots as per the eligibility conditions prescribed. The retail licenses allotted for the year 2024-25 may be renewed for the financial year 2025-26 on payment of revised license fee and other terms and conditions as prescribed by the Government. The detailed procedure for draw of lots is placed at Annexure-4 and shall be duly notified in the rules. 2. Application Fee:- Application fee shall be charged at Rs. 75000/- per application. This application fee shall be payable by demand draft drawn in favor of CEO, ETTSA by the applicant along with the application. The proof of payment shall have to be attached along with the application. 3. Eligibility to hold a retail liquor license (L-2/L-14A) 1. Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2021-22, 2022-23 and 2023-24 shall be eligible to participate in the draw of lots. In case of a newly constituted Partnership firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years. 2. The eligibility for an entity to participate in the allotment process for excise groups of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60

The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 2,00,000/- (Rupees Two Lacs only) through online process. The applicant shall be required to submit the following documents along with the online application: - Proof of filing Income Tax Returns for the last three assessment years of the bidding persons/ entity or partners of a firm. - Adhaar card of the bidding persons/ entity or partners of a firm. - A Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively. Tender/Re-tendering process:- - If some groups remain un-renewed after the process of renewal, such groups shall be allotted by e-tendering. If the groups still remains pending to be allotted then, they shall be again offered for re-tendering. FCT shall be competent to decide any reduction in the reserve price of the group as well as reformation of such un-allotted groups as per felt needs to ensure disposal of such groups. - In the event of cancellation of the license of a group, the DC(X) cum-Collector shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other licensee allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of license fee in the balance number of equal instalments due till March, 2024. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of this Excise Policy. There may be situation that the person may have been allotted multiple groups and in one or more groups he has defaulted for the payment of security amounts as per schedule. As per the existing provision, it will	takhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively. - The licensee shall submit the following declaration: I hereby declare that any amount paid towards security, license fee, excise duty and other levies/fee levied from time to time have arrived from legitimate source of income. However, if any violation of this declaration comes to the notice, then then appropriate penal action will be initiated. - A successful allottee shall be required to submit the documents prescribed above for the purpose of scrutiny within 48 hours of allotment of the group. - There will be no bar on the number of groups to be allotted to a single entity. - An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice - versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the group. No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. This is being incorporated to eliminate the scope of monopoly/oligopoly in the trade. In case of retailers and manufacturers/wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing/pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern/related entities. For this purpose, sister concerns/related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder. 4. Procedure of apply (for unallotted groups) - Disposal of un-allotted groups: The groups which are not disposed off through draw of lots shall be disposed off through e-tender process. The prescribed license fee of such groups shall be the reserve price for that groups. For getting the e-bid at par or more than the Reserve Price
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lead to cancellation of all groups. If we re-tender for the groups on which he has not defaulted on payment of security amounts, there may not be any bidder at the original bid amount and in that case, there may be a loss to the State exchequer. Therefore, only the defaulter group shall be re-tendered.	fixed, modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone will be competent to do the same. In case any groups are merged for the purpose of allotment, then the newly formed group will be counted as one group. However, while doing so, he has to keep in mind that the total excise revenue from all the left-over groups of the District/Zone will remain the same.
Eligibility to hold retail liquor license a) Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2020-21, 2021-22 and 2022-23 shall be eligible to participate in the bid. In case of a newly constituted Partnership firm, it shall be eligible, only if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.	In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in Financial Commissioner (Taxation) on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in charge of the concerned Zone, Assistant Commissioner Excise in charge of concerned range and Excise Officer of the concerned Excise District.
b) The eligibility for an entity to participate in the tender for one excise group of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs 60 lacs. If the entity intends to participate in tender for more than One Excise Group in the State, it will be required to have the worth in the multiples of Rs 40 lacs for each additional group. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.	(ii) Disposal of cancelled group: In the event of cancellation of the license of a group, the Deputy Commissioner (Excise) cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other licenses allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of prescribed license fee in the balance number of equal instalments due till March, 2025. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of this Excise Policy, 2024-25.
c) No entity will ordinarily be allotted more than 5 Excise Groups. However, Financial Commissioner (Taxation) for the reasons recorded in writing may increase or decrease this number based on local conditions.	(iii) Participation fee: The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 2,00,000/- (Rupees Two Lacs only) through online process. The amount of participation fee shall be deposited with Excise and Taxation Technical Services Agency (ET TSA) as grant-in-aid.
Rural and urban areas shall remain same as defined in the last year excise policy. There shall be no change in the location and in the number of vends in a group which is renewed. However, this number of vends shall be indicative of upper bound, meaning thereby the licensee will have discretion in respect of opening of number of vends in a group subject to the same upper bound. In case, the licensee remains unable to open vends/ opens less than this upper bound, there will be no change in the excise revenue including license fee of the allotted group	(iv) Documents to be submitted along with application: The applicant shall be required to submit the following documents along with the online application: - Proof of filing Income Tax Returns for the last three assessment years of the bidding persons/ entity or partners of a firm. - Adhaar card of the bidding persons/ entity or partners of a firm. - A Net Worth certificate and CIBIL score as prescribed.

	as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vend in his command area subject to the applicable law in force.	(v) Genuineness of information: The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License. The successful allottee or licensee, shall have the option to get the allotment of complete group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:- (i) The successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee. (ii) The successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license. (iii) Only one transfer will be allowed during the financial year. (iv) Before transfer of the license of the said group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules. (v) The request made by the successful allottee or licensee, for the transfer of license, shall be subject to the approval by the Excise Commissioner, Punjab.																											
2	Transfer of Excise Group: The successful allottee or licensee, shall have the option to get the allotment of complete group as a whole transferred before or after the grant of license on payment of 0.5% of the discovered/prescribed license fee subject to conditions specified.																												
3	Formation and prescribed license fee/reserve price of Groups:- For the year 2023-24, the formation of Group shall be kept same as was during Excise Policy year 2022-23, at annexure VI which are being offered for renewal to the existing retail licensees. The group size shall be annualized with a differential margin depending upon the lifting of IMFL by each group. The criteria for calculating the prescribed license fee is as under:- <table border="1"> <tr> <th>Sr. no</th><th>Average monthly lifting during 8 months (i.e. 1st July, 2022 to 28th Feb, 2023) of 2022-23 in terms of % age of the average monthly lifting of the previous year i.e. 2021-22</th><th>Prescribed License Fee</th></tr> <tr> <td>1.</td><td>Upto 150%</td><td>(Annualized license fee for</td></tr> </table>	Sr. no	Average monthly lifting during 8 months (i.e. 1st July, 2022 to 28th Feb, 2023) of 2022-23 in terms of % age of the average monthly lifting of the previous year i.e. 2021-22	Prescribed License Fee	1.	Upto 150%	(Annualized license fee for	3. Formation and prescribed license fee of Groups:- For the year 2024-25, the group size of retail vends shall be kept in the range of Rs. 35 crore with +/- 15% variation for both upper and lower limit. The groups offered for fresh allotment will be displayed prominently in the offices of concerned Assistant Commissioners (Excise), in charges of ranges and Deputy Commissioners (Excise), in charge of Zones. There will be approximately 236 groups in the entire State. During the year 2023-24, the retail vends were allotted/renewed at a discovered license fee of Rs. 8007.48 crores. For the financial year 2024-25, the prescribed license fee of all the groups of retail vends to be allotted shall be fixed at Rs. 8534.51 crores (6.58% increase over the previous year). The criteria for calculating the prescribed license fee for various groups will be -- <table border="1"> <tr> <th colspan="3">Annual license fees (Rs. crores) in 2024-25</th></tr> <tr> <th>S.No</th><th>Name of the Zone</th><th>Annual license fees (Rs. crores) in 2024-25</th></tr> <tr> <td>1</td><td>Patiala</td><td></td></tr> <tr> <td></td><td>Ropar Range</td><td>786.45</td></tr> <tr> <td></td><td>Ludhiana East and West Range</td><td>1831.32</td></tr> <tr> <td></td><td></td><td>21</td></tr> <tr> <td></td><td></td><td>53</td></tr> </table>	Annual license fees (Rs. crores) in 2024-25			S.No	Name of the Zone	Annual license fees (Rs. crores) in 2024-25	1	Patiala			Ropar Range	786.45		Ludhiana East and West Range	1831.32			21			53
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		12 months of 2022-23) x 1.10
2.	More than 150% and upto 300%	(Annualized license fee for 12 months of 2022-23) x 1.12
3.	More than 300%	(Annualized license fee for 12 months of 2022-23) x 1.16

There will be 169 groups in the entire State.

The groups which are not renewed shall be disposed off through e-tender process. The prescribed license fee of such a group shall be the reserve price for that group. For getting the e-bid at par or more than the Reserve Price fixed, modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive than the concerned Deputy Commissioner (Excise)-cum-Collector of zone will be competent to do the same. However, while doing so, he has to keep in mind that the total excise revenue from all the left-over groups of the District/Zone will remain the same.

In case of a group remaining un-allotted because of appropriate bid not arriving, the competency to decrease the reserve price of the group shall vest in Financial Commissioner (Taxation).

Rural and urban areas shall remain same as defined in the last year excise policy. There shall be no change in the location and in the number of vends in a group which is renewed. However, this number of vends shall be indicative of upper bound, meaning thereby the licensee will have discretion in respect of opening of number of vends in a group

		Patiala Range	808.19	21
	Total Patiala Zone		3425.96	95
2	Jalandhar	Jalandhar-1 Range and 2 range	988.05	26
		Hoshiarpur Range	525.84	14
		Kapurthala Range	291.43	8
		Amritsar Range	560.53	14
		Gurdaspur Range	516.92	14
	Total Jalandhar Zone		2882.77	76
3	Ferozepur	Ferozepur Range	375.8	11
		Faridkot Range	666.92	20
		Bathinda Range	602.59	17
		Sangrur Range	580.47	17
	Total Ferozepur Zone		2225.78	65
	Total State		8534.51	236

Excise duty payable on minimum guaranteed quota of PML payable at manufacturer stage, wholesale stage and retail stage will be adjustable in the prescribed license fee of the retail vends. In addition to this, the retail licensee L-2/L-14A will pay license fee @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes and such amount will stand adjustable in the prescribed monthly instalment of license fee of the retail vends. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it will be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund will be admissible to the licensee.

	subject to the same upper bound. In case, the licensee remains unable to open vends/ opens less than this upper bound, there will be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vend in his command area subject to the applicable law in force.													
4	Security: A successful bidder shall have to deposit as security equivalent to Prescribed / discovered licensee fee for about 45 days i.e. at rate of 17% of the prescribed/discovered license fee for a group, which shall be recovered in the following manner: a) Six percent security deposited within 48 hours of the allotment of the group. An additional six percent security shall be deposited within 7 days of the allotment of a group or by 31st March, 2023 whichever is later. b) Five percent security shall be deposited by 30th April, 2023. In case of default in the payment of security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/license fee shall be forfeited. 1% of this security shall be adjusted in each installment of license fee payable for the months of April, May, June, 2023 and Feb, 2024. The remaining 13% shall be adjusted in the license fee for the month of March, 2024 as per schedule given below:	1. A successful applicant shall have to deposit security equivalent to prescribed/ licensee fee for about 55 days i.e. at rate of 15% of the prescribed license fee for a group, which shall be recovered in the following manner: - i. In case of Zones, two tier draw of lots will be conducted and security will be deposited as given below: <table><thead><tr><th>Percentage of Security Amount</th><th>To be deposited by successful applicant</th></tr></thead><tbody><tr><td>1%</td><td>At the time when an applicant becomes successful in first phase of draw</td></tr><tr><td>2%</td><td>At the time when a successful candidate is allotted a particular zone in second phase of draw.</td></tr><tr><td>3%</td><td>Within 48 hours of the allotment of the zone</td></tr><tr><td>6%</td><td>Within 7 days of the allotment of a zone or by 31st March, 2024, whichever is earlier. However, if allotment is made after 31st March, 2024, then within 7 days of the allotment of a zone.</td></tr><tr><td>3%</td><td>Latest by 30th April, 2024</td></tr></tbody></table>	Percentage of Security Amount	To be deposited by successful applicant	1%	At the time when an applicant becomes successful in first phase of draw	2%	At the time when a successful candidate is allotted a particular zone in second phase of draw.	3%	Within 48 hours of the allotment of the zone	6%	Within 7 days of the allotment of a zone or by 31 st March, 2024, whichever is earlier. However, if allotment is made after 31 st March, 2024, then within 7 days of the allotment of a zone.	3%	Latest by 30 th April, 2024
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3%	Latest by 30 th April, 2024													

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2023	7.8	1.00	6.8
May, 2023	7.8	1.00	6.8
June, 2023	7.8	1.00	6.8
July, 2023	7.8	0.00	7.8
Aug, 2023	7.8	0.00	7.8
Sep, 2023	7.8	0.00	7.8
Oct, 2023	7.8	0.00	7.8
Nov, 2023	8.0	0.00	8.0
Dec, 2023	7.8	0.00	7.8
Jan, 2024	7.8	0.00	7.8
Feb, 2024	7.8	1.00	6.8
March, 2024	14.00	13.00	1.00
Total	100.00	17.00	83.00

Each monthly instalment of the prescribed/discovered license fee is payable by the last working day of the same month. In case of late payment of any instalment an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a group after payment of all due excise levies, interest, penalty of Rs 5 lac on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting.

II. In case of Groups, single tier draw of lots will be conducted:

Percentage of Security Amount	To be deposited by successful applicant
3%	At the time of allotment of the group
3%	Within 48 hours of the allotment of the group
6%	Within 7 days of the allotment of a group or by 31st March, 2024, whichever is earlier. However, if allotment is made after 31st March, 2024, then within 7 days of the allotment of a group
3%	Latest by 30th April, 2024.

III. In case of Groups/Zones, allotted through e-tender:

Percentage of Security Amount	To be deposited by successful applicant
5%	EMD taken at the time submission of tender will be adjusted in case successful bidder will be adjustable in the 5% security.
3%	Within 48 hours of the allotment of the group/zone
4%	Within 7 days of the allotment of a group or by 31st March, 2024, whichever is earlier. However, where allotment is made after 31st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30th April, 2024.

In case of default in the payment of security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/license fee shall be forfeited. 1% of this security shall be adjusted in each instalment of license fee payable for the months of June, 2024 and February, 2025. The remaining 13% shall be adjusted in the license fee for the month of March, 2025.

MGQ of PML if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the 20th day of the said month, then security deposit shall be forfeited and the license shall be cancelled and re-tendered. The licensee will also be blacklisted and prohibited from participating in any other tendering process for a period of two years in the State of Punjab

Payment Schedule:-

Sr. No.	Month	Percentage
1	April, 2023	7.8
2	May, 2023	(6.8%+1% security adjusted)
3	June, 2023	7.8
4	July, 2023	(6.8%+1% security adjusted)
5	Aug, 2023	7.8
6	Sep, 2023	7.8
7	Oct, 2023	7.8
8	Nov, 2023	8.0
9	Dec, 2023	7.8
10	Jan, 2024	7.8
11	Feb, 2024	7.8
12	March, 2024	(6.8%+1% security adjusted)
		(13% security adjusted)

The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-

Schedule of payment of instalment of prescribed license fee:

1 Payment of instalment of prescribed license fee shall be made as per schedule given below:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8
May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8
October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

Each monthly instalment of the prescribed/ license fee is payable by the last day of the same month. In case last day of the month is a bank holiday, then the following working day will be considered as the last day for the payment of instalment of monthly license fee. In case of late

	challan) or by bank draft drawn in favor of Assistant Commissioner (Excise). The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.	payment of any instalment an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a group after payment of all due excise levies, interest, penalty of Rs . 2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the 20th day of the said month, then security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee will also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes. Payment of instalment fee for the month of March, 2025 shall be paid by 15th March, 2025. 2. The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan) or by bank draft drawn in favour of Assistant Commissioner (Excise) of the concerned range.								
6	An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL/IFL and Beer, as per the rates given below:- 1. PML : Rs. 11 Per BL 2. IMFL/IFL : Rs 20 per BL 3. Beer: Rs 8 per BL This additional license fee shall not be adjusted in the discovered/prescribed license fee of the group.	3. The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government. Additional License fee:- An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL, IFL, wine, cider, rum, gin, vodka, RTD and other liquor products and Beer, as per the rates given below:- i. PML: Rs. -- 22 per PL ii. IMFL, IFL, wine, cider, rum, gin, vodka, RTD and other liquor products <table><tr><td>EDP upto 1000</td><td>26 per BL</td></tr><tr><td>More than 1000 but less than 2000</td><td>30 per BL</td></tr><tr><td>More than 2000 but less than 4000</td><td>45 per BL</td></tr><tr><td>Above 4000</td><td>60 per BL</td></tr></table> iii. Beer: Rs. 12 per BL This additional license fee shall not be part of the prescribed license fee of the group. Special License Fee (Cows Welfare Fee): Special license fee @ Rs 1 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department for the upkeep of Gaushtalas in the State from the consolidated fund of the State by the Government.	EDP upto 1000	26 per BL	More than 1000 but less than 2000	30 per BL	More than 2000 but less than 4000	45 per BL	Above 4000	60 per BL
EDP upto 1000	26 per BL									
More than 1000 but less than 2000	30 per BL									
More than 2000 but less than 4000	45 per BL									
Above 4000	60 per BL									
7	Special License Fee (in lieu of cow cess): Special license fee @ Rs 1 per PL of PML, IMFL and IFL, at the stage of L-1.	This additional license fee shall not be part of the prescribed license fee of the group. Special License Fee (Cows Welfare Fee): Special license fee @ Rs 1 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department for the upkeep of Gaushtalas in the State from the consolidated fund of the State by the Government.								

8	The license may be renewed on year to year basis on payment of revised license fee and other terms and conditions as prescribed by the Govt.	The retail licenses allotted for the year 2024-25 may be renewed on payment of revised license fee and other terms and conditions as prescribed by the Government.						
9	There shall be around 169 excise groups in the state of Punjab. These groups may cover 6374 vends in the State. The command area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be operated at the existing places. Each excise group licensee shall open maximum two Model Shops as per norms in Municipal Corporation area, whereas this shall be optional for other areas. These model shops may be permissible within the departmental stores upon the authorization by the concerned DC(X)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area. In case of any dispute pertaining to location of vends the decision of DC(X)-cum-Collector of the concerned Zone shall be final. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fees on this count.	Distribution of retail vends in Punjab 1 There shall be 236 excise groups in the state of Punjab. These groups may cover approximately 6374 vends in the State excluding model shops, sub stand alone vends (for consumption off the premises) for Indian and imported-beer, wine, cider and RTD only, to be opened by groups. The command area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account. In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise); In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and Rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of CA N6374os. 12164-12166 of 2016.						
10.	More than 10 sub-vends shall not be permitted to be opened. The sub-vends upto 10 sub vends per group shall be permitted to be opened as prescribed by the DC (X)-cum-collector on the recommendation of AC(X), Incharge of Range subject to the limitations prescribed under the Rules. In order to rationalize the fee for opening sub-vend according to geographical areas, the one time fee for opening sub-vends during the year 2023-24 shall be as under:- <table border="1"> <thead> <tr> <th>Sr. No</th><th>Area</th><th>Fee</th></tr> </thead> <tbody> <tr> <td>1</td><td>Municipal Corporations</td><td>2 lakh</td></tr> </tbody> </table>	Sr. No	Area	Fee	1	Municipal Corporations	2 lakh	Sub-vends: It is felt that there has been considerable growth in urbanisation in the State. As such, there are areas which remain un-catered leaving space for un-scrupulous elements including bootleggers operating threat. More than 5 sub-vends in each group in Municipal Corporation Areas and 7 sub-vends in each group in other areas shall not be permitted to be opened. In case of a group having a combination of Municipal Corporation Area and rural area, such group will be allowed to open maximum 7 sub- vends subject to a maximum of 5 sub-vends in Municipal Corporation Area. The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise), Incharge of respective Range subject to the limitations prescribed under the Rules. In urban areas which are witnessing growth in population and geographical expansion, the number of sub-vends may be increased upto 10 sub-vends per group by Excise Commissioner, Punjab on the recommendations of Deputy Commissioner (Excise)-cum- Collector of the concerned zone. In order to rationalize the fee for
Sr. No	Area	Fee						
1	Municipal Corporations	2 lakh						

	<table><tr><td>2</td><td>Municipal Committees</td><td>1 lakh</td></tr><tr><td>3</td><td>Rural Areas</td><td>50 thousand</td></tr></table>	2	Municipal Committees	1 lakh	3	Rural Areas	50 thousand	If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group.	<table><tr><th>Sr. No</th><th>Area</th><th>Fee per sub-vend</th></tr><tr><td>1</td><td>Municipal Corporations</td><td>2 lakh</td></tr><tr><td>2</td><td>Municipal Committees</td><td>1 lakh</td></tr><tr><td>3</td><td>Rural Areas</td><td>50 thousand</td></tr></table> If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group.	Sr. No	Area	Fee per sub-vend	1	Municipal Corporations	2 lakh	2	Municipal Committees	1 lakh	3	Rural Areas	50 thousand
2	Municipal Committees	1 lakh																			
3	Rural Areas	50 thousand																			
Sr. No	Area	Fee per sub-vend																			
1	Municipal Corporations	2 lakh																			
2	Municipal Committees	1 lakh																			
3	Rural Areas	50 thousand																			
PML																					
11.	PML Quota has been fixed at 8.045 cr. PL.		Annual quota of PML for financial year 2024-25 shall be 8.286 crores proof litres (3% increase over the last year). The ratio of open and fixed quota of PML shall not be there.																		
12.	Excise duty 53/- per PL on PML shall be charged for his entire quota.		No change																		
13.	PML of 50 degree, Rum/Gin/Whiskey of 65 degree was sold at PML vends. In order to discourage illicit distillation from Lahan, the department introduced 40 degree PML in white colour and saleable in 180 ml in food grade plastic pouches. This liquor was introduced at a very low price. The 40 degree PML was allowed to procure from the distilleries and bottling plants through e-tender basis. The fixation of quota of 40 degree PML was to be decided by Committee of officers constituted by Excise Commissioner, after taking a requirement from the retail licensees exclusively in illicit prone areas/border districts of the State. This quota of 40 degree was to be treated over and above the Minimum Guaranteed Quota of PML. The license fee/duty was to be loaded in addition, on retail license (L 14A) by the Excise Commissioner		No change																		

14.

During the Year 2023-24, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under:-

Sr No	MONTH	PML (%age of lifting)
1	April, 2023	8.33%
2	May, 2023	8.33%
3	June, 2023	8.33%
4	July, 2023	8.33%
5	August, 2023	8.33%
6	September, 2023	9.33%
7	October, 2023	9.33%
8	November, 2023	9.33%
9	December, 2023	9.33%
10	January, 2024	9.33%
11	February, 2024	9.33%
12	Upto 15 th of March, 2024	2.37%
Total		100%

Note:

1. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2024. However, the last date for the month of March, 2024 may be extendable by a further upto 5 days i.e. upto 20th March, 2024 at the level of Excise Commissioner.
2. The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty equivalent to excise duty payable

During the year 2024-25, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under:-

Sr No	MONTH	PML
1.	April, 2024	8.33%
2.	May, 2024	8.33%
3.	June, 2024	8.33%
4.	July, 2024	8.33%
5.	August, 2024	8.33%
6.	September, 2024	9.33%
7.	October, 2024	9.33%
8.	November, 2024	9.33%
9.	December, 2024	9.33%
10.	January, 2025	9.33%
11.	February, 2025	9.33%
12.	Upto 15 th of March, 2025	2.37%
Total		100%

Note:

- I. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2025 shall be allowed upto 15th March, 2025. However, the last date of lifting for the month of March, 2025 may be extendable by a further upto 7 days i.e. upto 22nd March, 2025 at the level of Excise Commissioner, Punjab.
- II. The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted and such penalty shall not be adjustable in the license fee.
- III. Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ

	on the quota that remains un-lifted and such penalty shall not be adjustable in the license fee.	shall be adjustable in the relevant month against which advance lifting of PML has been done.
	3. Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done. 4. Apart from the above, any licensee shall also have the option to lift additional quota after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.	IV. Apart from the above, any licensee shall also have the option to lift additional quota at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.
15	Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter is lifted, excise duty shall be leviable at the rate of 60% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee.	If additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only but no duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against any additional quota also shall not be adjustable in the license fee.
16.	There shall be no quota interchange of PML, IMFL and Beer.	No change
17.	There shall be no quota conversion of PML, IMFL and Beer.	No change
18.	a) Excise duty at the rate of Rs. 53/- per PL shall be charged at L-14A stage. b) Excise duty at the rate of Rs. 107/- per PL shall be charged at wholesale level c) Excise duty at the rate of Rs. 107/- per PL shall be charged at manufacturing level.	No change

19.	During the year pouches of 180 ML were allowed to be sold only in a border area and illicit prone areas with the prior approval of the Excise Commissioner, Punjab.	No change
20.	The minimum Retail Sale Price of PML, IMFL, IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. In case of reporting on excessive rates, the Excise Commissioner shall issue directions to keep the rates within the reasonable limits as clearly specified by him.	The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. The Government may intervene to keep the prevailing prices under check.
21.	During this year beer was allowed to be sold at all PML vends against the license in form L-2A.	No change
22.	A successful allottee was required to get the vend premises approved before actually operating the same. Approval for location of vend was not denied in respect of a location at which a vend was presently functioning except those which were specifically debarred on account of order of Hon'ble Supreme Court/High Court.	No change
23.	VAT at the rate of 1% plus 10% surcharge was charged at the level of distilleries/L-1 licensee. The rate of VAT sold through CSD stores will be at @1% plus 10% surcharge.	The rate of VAT on liquor sold through CSD stores and stores of all CPOs will be at @1% plus 10% surcharge at L-1 stage.
24.	If any licensee was found selling liquor below the rates prescribed as per Annexure, then action was taken against him as per Excise Act/Rules.	No change
25.	Possession limit of two bottles of Punjab Medium Liquor of 50° or Rum/Gin/Whisky of 65° and 75° or any other combination thereof were allowed.	No change
26.	EDP of Country Liquor shall be fixed upon the recommendations of the committee constituted under the chairmanship of Chief Secretary, Punjab. It however requires approval of the Council of Ministers. Because of the paucity of time, the Council of Ministers shall be requested to authorize the Hon'ble Chief Minister for a final decision in the matter.	No change
27.	Each excise group licensee shall open maximum two Model Shops as per norms in Municipal Corporation area, whereas this shall be optional for other areas. The model shops shall be in addition to the vends already prescribed. Model shop shall not be within 200 meter radius of	No change

	any vend of the adjoining group. These model shops may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area.													
28	Furthermore, in addition to the model shops, for the exclusive sale of Indian and imported-beer, wine, cider and RTD only, each group in Municipal Corporation area/ Municipal Committee area shall open one stand alone vend (for consumption off the premises) whereas this shall be optional for groups in other areas. It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, wine, cider and RTD shall be on the lines of normal L-2/L-14A. The annual vend fee for the grant of such a vend shall be as follows:- <table border="1"> <thead> <tr> <th>Sr. No</th><th>Area</th><th>Fee in Rs.</th></tr> </thead> <tbody> <tr> <td>1</td><td>Municipal Corporations</td><td>2 lakh</td></tr> <tr> <td>2</td><td>Municipal Committees</td><td>1 lakh</td></tr> <tr> <td>3</td><td>Rural Areas</td><td>0.5 lakh</td></tr> </tbody> </table>	Sr. No	Area	Fee in Rs.	1	Municipal Corporations	2 lakh	2	Municipal Committees	1 lakh	3	Rural Areas	0.5 lakh	No change
Sr. No	Area	Fee in Rs.												
1	Municipal Corporations	2 lakh												
2	Municipal Committees	1 lakh												
3	Rural Areas	0.5 lakh												
29	Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, wine, RTD etc. In addition to this, the licensee who is carrying forward his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2023-24. The carried forward quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 10 days of the allotment or by 10th of April, 2023 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the department, may transfer this quota to any	Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2023-24 in the next Financial Year: Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, wine, RTD etc. In addition to this, the licensee who is carrying forward his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2023-24. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2024 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing												

	other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31st Aug, 2023. After 31st Aug, 2023, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned DC(X)-cum-Collector, against which he will have no claim. The DC(X)-cum-Collector shall dispose of such stock surrendered as prescribed under Punjab Excise Act/ Rules framed there-under	licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31st December, 2024. After 31st December, 2024, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.
INDIAN MADE FOREIGN LIQUOR (IMFL)		
30	Quota of IMFL was not fixed.	No change
31	Excise duty at the rate of 1% of Wholesale price on IMFL was at Wholesale stage.	No change
32	The permit fee shall be charged as per Annexure-1. It shall be collected at the time of issue of permits.	No change
33	The minimum Retail Sale Price of PML, IMFL, IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. In case of reporting on excessive rates, the Excise Commissioner shall issue directions to keep the rates within the reasonable limits as clearly specified by him.	The Minimum-Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. The Government may intervene to keep the prevailing prices under check.
34	All the retail licensees issued invoices through Point of Sale (POS) machines and adopted the integrated solution of POS prescribed by the department	All the retail licensees shall issue invoices.
35	As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, If any un-accounted liquor is detected at any vend, then the licensee is liable to pay an amount equal to double the duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be confiscated and destroyed. The un-accounted liquor shall also include liquor whose brands have not been registered for the current financial year.	As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, if any un-accounted liquor is detected at any vend, then the licensee is liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be confiscated and destroyed. The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.

BEER	
36	Quota of Beer was not fixed.
37	Excise duty at the rate of 1% of Wholesale price on Beer was charged at Wholesale stage.
38	The minimum Retail Sale Price of PML, IMFL, IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. In case of reporting on excessive rates, the Excise Commissioner shall issue directions to keep the rates within the reasonable limits as clearly specified by him.
39	Assessed fee on Beer shall be charged at the rates mentioned in rate chart as per Annexure-1.
40	Validity of expiry of beer was increased from 6 months to 12 months, subject to the condition that Beer manufacturer would submit requisite certificate from Food Safety and Standards Authority of India (FSSAI)/competent authority.
41	Issue of Invoice:- All the retail licensees were required to issue invoices through Point of Sale (POS) machines and adopted the integrated solution of POS prescribed by the department
42	Any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on all kinds of liquor including wine. However, it shall be @ Rs1/- per BL on Beer. In addition to this the licensee who is carrying forward his quota of the previous year shall have to pay the prescribed Additional License fee also. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the department in the prescribed proforma by 10 th of April, 2023. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee as per his choice, may transfer this quota to any other licensee levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31 st Aug, 2023. After 31 st Aug, 2023, the licensee shall not be allowed to
	No change
	No change
	The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. The Government may intervene to keep the prevailing prices under check
	No change
	No change
	All the retail licensees shall issue invoices
	Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2023-24 in the next Financial Year: Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, wine, RTD etc. In addition to this, the licensee who is carrying forward his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the year 2024-25 over the financial year 2023-24. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2024 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as

	sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned DC(X)-cum-Collector, against which he will have no claim. The DC(X)-cum-Collector shall dispose of such stock surrendered as prescribed under Punjab Excise Act/ Rules framed there-under.	
43.	L-1 license granted for the Excise Policy year 2022-23 shall not be renewed i.e. L-1 license shall be granted afresh. (i) The whole-sale license in form L-1 is meant for supply of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL), IFL, Beer, Wine and RTD etc. (ii) Accordingly, there shall be a wholesale liquor license L-1 for PML, IMFL, IFL and Beer, Wine and RTD etc. with the following procedure and subject to the conditions: (iii) In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture (a) Having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 3 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all Liquor (excluding Country Liquor) and Foreign Liquor will be counted.	per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such Carried forward stock can be sold upto 31st December, 2024. After 31st December, 2024, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab. (i) L-1 license granted for the Excise Policy year 2023-24 shall not be renewed i.e. L-1 license shall be granted afresh (ii) The whole-sale license in form L-1 is meant for supply of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products. (iii) L-1 (PML) is meant for the supply of Punjab Medium Liquor (PML) only. (iv) L-1 (IMFL/IFL) & L-1 (Others) are meant for the supply of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL), Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML. (v) Further, one entity can be granted only one type of L-1 out of L-1 (IMFL/IFL), L-1 (Others) and L-1 (PML). (vi) After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned below: (vii) In this Excise Policy, in order to eliminate any possibility of nexus amongst the manufacturer, wholesaler and retailer of liquor and also to promote the availability of quality brands and further to have a seamless supply chain, it is envisaged that the L-1 license will be granted only to the person/firm/company/Joint Venture/ any other form of legal entity: a. Having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor will be counted. b. An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor retail sale liquor license in Punjab through any L-2/L-14A license. Vice - versa conditions shall also apply. Further, in case of joint venture entity, this condition shall apply to all

(b) Strictly, neither having a stake directly or indirectly including through any sister business entity, in a manufacturing business of liquor anywhere in India or outside India nor in the retail sale liquor business in Punjab through any L-2/L-14A license. Vice versa conditions shall also apply. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the effect that L-1 License applicant is strictly neither has a stake directly or indirectly including through any sister business entity, in a manufacturing business of liquor anywhere in India or outside India, nor in the retail sale liquor business in Punjab through any L-2/L-14A license and vice versa as per books of accounts, shall be submitted by the L-1 applicant. (iv) L-1 for various categories of liquor will be as follows:- (a) L-1(IMFL/IFL):- A liquor manufacturing entity/importer of IMFL/IFL, having sold not less than 5,00,000 (five lakh) cases in the State during any of the last two years, shall choose only one L-1(IMFL/IFL) licensee to sell its products in the State. Also, One L-1(IMFL/IFL) can sell the products of only one IMFL/IFL manufacturing entity / importer. However, this condition of one company one L-1(IMFL) shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider etc. Annual fixed License fee for this license shall be Rs 5 Cr. (c) L-1(PML):- A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company. Annual Fixed License fee for this license shall be Rs 0.5 Cr. (c) L-1(others):- A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence (i.e. each such entity or importer as the case may be, having sold not more than 5,00,000 (five lakh) cases in the State during the any of the last two) can sell their products through such L-1(others). More than one such entities can sell their products through one L-1 (others). However, any such manufacturing entity/importer choosing any one L-1(others) shall not be allowed to sell its products through more than one L-1 (others).	the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant (viii) L-1 for various categories of liquor will be as follows:- (a) L-1(IMFL/IFL):- (i) Annual fixed License fee for this license shall be Rs 3 Crores. (ii) A liquor manufacturing entity of IMFL, having sold not less than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years, shall choose only one L-1(IMFL/IFL) licensee to sell its products in the State. (iii) However, One L-1(IMFL/IFL) licensee can sell the products of only one IMFL manufacturing entity including imported foreign liquor products of aforesaid manufacturing entity or its subsidiary/holding entities. (iv) However, the conditions of One company- One L-1(IMFL/IFL) and One L-1(IMFL/IFL)-One company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products of companies other than IMFL manufacturing entity mentioned at clause ii. (b) L-1(Others):- (i) Annual Fixed License fee for this license shall be Rs 3 Cr. (ii) A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence i.e. having sold not more than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years can sell their products through such L-1(Others). (iii) More than one such manufacturing entities/importers can sell their products through such one L-1 (Others). However, any such manufacturing entity/importer choosing any one L-1(Others) shall not be allowed to sell IMFL/IFL products through more than one L-1 (Others). (iv) Further, however, a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider etc. may choose any one or more L-1(Others) licensees to sell its products in the State as in the case of L-1(IMFL/IFL).
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Further, however, a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider etc. may chose any one or more L-1(others) licensees to sell its products in the State as in L-1(IMFL/IFL). Annual Fixed License fee for this license shall be Rs 5 Cr.				
(iv) In case of L-1 (IMFL/IFL) and L-1(Others), there shall be a non-refundable security amount payable at the time of grant of L-1 (IMFL/IFL) or L-1(Others) in addition to the fixed license fee, the burden of which shall not be passed on down the line by L-1. The rates of the above said levies and of L-1 margin will be as follows:-				
Description of L-1	Total no. of cases of IMFL/IFL sold (on annual basis), by a manufacturing entity/importer, through L-1 (IMFL/IFL)/ L-1 (others) in 2022-23	Annual Fixed License Fee in Cr	Monthly Non-refundable security in Cr	Margin in %age of amount of liquor @EDP
L-1 (IMFL/IFL) or L-1 (others)	More than 25 lac cases	5.00	3.33	10.0%
	More than 20 lac cases and upto 25 lac	5.00	2.75	10.0%
	more than 15 lac cases and upto 20 lac cases	5.00	2.25	10.0%
	more than 10 lac cases and upto 15 lac cases	5.00	0.04	10.0%
	more than 5 lac cases and upto 10 lac cases	5.00	0.025	10.0%
	upto 5 lac cases	5.00	0.010	10.0%

(c) L-1(PML):-			
(i) Presently a license fee of Rs. 50 lakhs is being charged for L-1 PML. However, based on sales volumes, it is proposed to be rationalized as per the table given below:			
No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2023-24	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total license fee
Not supplied PML in 2023-24	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
Upto 7 lac cases	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
More than 7 lac cases upto 10 lac cases	Rs. 25 lakhs	Rs. 25 Lakhs	Rs. 50 lakhs
More than 10 lac cases	Rs. 25 lakhs	Rs. 35 lakhs	Rs. 60 lakhs

(ii) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.				
(d) Fixed license fee, rate of ad-valorem license fee and L-1 margin will be as follows:-				
Description of L-1	Type of Liquor	Turnover of L-1 at EDP value, during 2024-25	Ad-valorem License fee payable on sales at EDP value (not to be passed on to retailer) (to be charge at the time issuance of passes)	Margin in % of sale value at EDP
L-1 (IMFL/IFL) or L-1 (others)	IMFL/IFL	Turnover upto Rs 60 Cr	Nil	10%
		On incremental turnover above Rs 60 Cr but upto Rs 100 Cr	5.5%	

	b) Foreign Liquor: - Cost insurance and freight charges + Custom Duty + Import Fee + Profit margin for manufacturer= EDP EDP + Profit margin for L1= Wholesale Price Wholesale Price + Excise duty + additional license fee+ special license fee(in lieu of cow cess)+ VAT= Price to retailer In (a) and (b) Profit margin for L1 will be 10% including any discounting by the Company supplying the Stock. The discounts if any received by L-1 shall be passed on to L2/L-14A. The freight charges for delivery of liquor to L-2/L-14A shall be borne by L-1. b) In case of PML, the L-1 margin shall be in absolute terms i.e. at the rate of Rs 25 per case including all expenses at his end. Freight charges for transportation either from manufacturing unit to L-1(PML) or from L-1(PML) to L-14A shall not be allowed.	(b) Imported Foreign Liquor: <table><tr><td>Wholesale Price</td><td>Approved EDP/EBP + margin for L1 on EDP/EBP + Import Fee + Permit fee + ETD Fee+ Additional License Fee + Freight charges + handling charges and insurance</td></tr><tr><td>Price to retailer</td><td>Wholesale Price + Assessed fee + special license fee (Cows Welfare Fee)+ VAT</td></tr></table> The discounts/rebates, if any, received by L-1 shall be passed on to L2/L-14A. The licensee will be required to submit a certificate from CA every quarter on the last date of the following month ending every quarter that the above condition has been fulfilled, failing which a penalty of Rs. 5 lakh per quarter will be imposed on the licensee. The freight charges for delivery of liquor to L-2/L-14A shall be borne by L-1. The charges of freight, insurance and handling fixed in 2023-24 shall be continued.	Wholesale Price	Approved EDP/EBP + margin for L1 on EDP/EBP + Import Fee + Permit fee + ETD Fee+ Additional License Fee + Freight charges + handling charges and insurance	Price to retailer	Wholesale Price + Assessed fee + special license fee (Cows Welfare Fee)+ VAT
Wholesale Price	Approved EDP/EBP + margin for L1 on EDP/EBP + Import Fee + Permit fee + ETD Fee+ Additional License Fee + Freight charges + handling charges and insurance					
Price to retailer	Wholesale Price + Assessed fee + special license fee (Cows Welfare Fee)+ VAT					
45	Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year:- The wholesale licensee can sell his stock to the retailer upto 31st day of July, 2023, after paying all the differential duties/levies/fees as defined in excise policy. The L-1 (Wholesale licensee) shall have to declare its stock by 10th April, 2023. This stock has to be uploaded on the e-abkari system after certification by the concerned AC(X), Incharge of range. In event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2022-23 to the retail licenses. In case the wholesale licensee for the year 2022-23 is not granted for the year 2023-24, then the stock lying with the outgoing licensee shall be deemed to be in possession of the concerned Collector under the relevant rules and shall be allowed to sell such stock to the retailer after payment of all the differential excise duty/levies/fees. Such stock can be transferred only upto 31st May, 2023.	Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year 2023-24:- In case the outgoing wholesale licensee for the year 2023-24 is not granted the license for the year 2024-25, then the stock lying with the outgoing licensee shall be deemed to be in possession of the concerned Deputy Commissioner (Excise)-cum-Collector under the relevant rules and shall be allowed to sell such stock to the retailer after payment of all the differential excise duty/levies/fees, upto 30th November, 2024. However, if the outgoing wholesale licensee is granted license again in 2024-25, then he can sell his closing stock to the retailer upto 30th November, 2024, after paying all the differential duties/levies/fees as defined in this excise policy. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 15th April, 2024. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), Incharge of range. In event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2023-24 to the retail licenses.				
46	The Custom bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale & retail licensees had to submit prescribed monthly statement/return of sale and purchase of PML, IMFL, IFL & Beer as the case may be, separately, by the 7th day of every following month electronically on e-Abkari portal.	No change				

47	Ihata was allowed in the premises adjoining all the licensing units in urban areas with the following conditions:- It should be air-conditioned/air-cooled. It should have eating arrangement for at least 20 persons. Crockery and cutlery should be of good quality. Waiters should be properly dressed. If in any case a licensee was not able to attach Ihata in urban area, he had to pay the license fee of the Ihata. In case of Ihata attached to units consisting of both L-14A vend and L-2 vend, the fee applicable to IMFL was charged. The license in form L-52 for Ihata was exempted from the operation of Order 8 to 14 of Punjab Intoxicant License and Sale Orders, 1956. (ii) The licensee was allowed to opt for a license in form L-5E attached to L-2 licensee for the sale of draught beer and wine. The license fee for Ihata shall be as mentioned in Annexure-I.	No change
48.	L-2D Licensee can sell Imported Wine, Imported Beer, Imported Cyder, Imported R.T.D and Indian Wine, having E.W.P of Rs. 4000/ case. The existing provision for its grant shall continue.	L-2 D License- Fresh L-2D license shall be granted only to the existing L-2/L-14 A of financial year 2024-25 within the command area of his group. The existing stand alone L-2D Licenses which were granted prior to 31st March, 2021 may be renewed. L-2 D licensee will be allowed to sell imported wine, imported beer, imported Cider, imported RTD and Indian wine having EWP of Rs. 4000 per case and above.
49	L-2 (Airport):- As per rules.	L-2 (airport):- In order to cater the demand of the passengers, there shall be two airport groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of two airports at Mohali and Amritsar. These groups will also be allotted through draw of lots. The participant will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups will be prescribed by Financial Commissioner, Taxation on recommendations of the Committee consisting of Deputy Commissioner (Exoise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range.
50	Ready to drink beverages having an alcoholic content upto 20° proof was allowed to be sold at L-2, L-2B, L-3, L-4, L-5, L-3A, L-4A, L-5A, L-5B, L-5C, L-9 and L-12C licenses.	No change
51	Private possession limit: Two quarts of Whisky (including Rum and Gin), one quart of Brandy, Beer not exceeding 7.8 BL. in bottles/cans, two bottles of foreign liquor imported from abroad and two bottles of ready	No change

	to drink beverages not exceeding 1.5 liters. IMFL was only of the size duly approved by the ETC, Punjab. Bottles of imported foreign liquor could be of any size.										
52	Possession limits in respect of army personnel serving or retired as per army orders.	No change									
53	The rate of assessed fee on IMFL including Rum, Beer and ready to drink beverages sold to troops through CSD shall be as per Annexure-1	The rate of assessed fee on IMFL including Rum, Beer and ready to drink beverages sold to troops through CSD shall be as per Annexure-1									
54	The annual license fee for L-1 (CSD)/L-1 (CRPF/TBP/Paramilitary) and other defence forces shall be Rs. 5 lacs	In order to make available quality liquor at affordable rates to defence and paramilitary forces, the annual license fee for L-1 (CSD)/L-1 (CRPF/TBP/Paramilitary) and other defence forces shall be as follows:									
		<table border="1"> <thead> <tr> <th></th><th>Annual License fee for L-1 in 2023-24</th><th>Annual License fee for L-1 in 2024-25</th></tr> </thead> <tbody> <tr> <td>L-1 CSD</td><td>Rs. 5 lakhs</td><td>Rs. 5 lakhs</td></tr> <tr> <td>L-1 CRPF/TBP/Paramilitary</td><td>Rs. 5 lakhs</td><td>Rs. 25000</td></tr> </tbody> </table>		Annual License fee for L-1 in 2023-24	Annual License fee for L-1 in 2024-25	L-1 CSD	Rs. 5 lakhs	Rs. 5 lakhs	L-1 CRPF/TBP/Paramilitary	Rs. 5 lakhs	Rs. 25000
	Annual License fee for L-1 in 2023-24	Annual License fee for L-1 in 2024-25									
L-1 CSD	Rs. 5 lakhs	Rs. 5 lakhs									
L-1 CRPF/TBP/Paramilitary	Rs. 5 lakhs	Rs. 25000									
55	The fee of annual L-50 permit will be reduced from Rs 2,500/- to Rs 2,000/- and for life time L-50 permit from Rs 20,000/- to Rs 10,000/-. The condition that L-50 life time will be issued to a person who has been issued annual L-50 permits for three years continuously has been done away with. The private possession limit of liquor against L-50 permit (annual as well as life time) will be as under:- (i) Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands), including brandy: 36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size); (ii) Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size) (iii) Wine: 36 bottles of wine, each of 750 ml (i.e. total 27 Bulk litres in any size). Note: The private possession limit of liquor against L-50 permit which have already been issued shall be deemed to be as per the above mentioned revised limits.	There are two types of L-50 permit – annual and lifetime. The fee of annual L-50 permit shall be Rs 2,000/- and for life time L-50 permit shall be Rs 10,000/-. The private possession limit of liquor against L-50 permit (annual as well as life time) shall be as under:- (i) Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands): 36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size), (ii) Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size) (iii) wine, gin, vodka, brandy, RTD and other liquor products: 36 bottles each of 750 ml (i.e. total 27 Bulk litres in any size). Note:- The private possession limit of liquor against L-50 permit which have already been issued shall be deemed to be as per the above mentioned revised limits.									

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The owners of marriage palaces or banquet halls are required to get themselves registered with the Department for allowing consumption of liquor at the places with the following fees:-

Sr No	Category	License Fee L-5D
i)	Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs. 1,00,000/- per function.	Rs. 40,000
ii)	Annual registration fee of Commercial Places viz Marriage banquet halls or community centre, Dharamshala etc charging above Rs. 1,00,001/- to 2,00,000/- per function.	Rs. 1,00,000
(iii)	Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs. 2,00,000/- per function.	Rs. 2,00,000
(iv)	Serving liquor in commercial places not registered with the Excise and Taxation Department not more than 5 licenses shall be issued in one	Rs. 15,000/- per day

A license in form L-5D is issued for allowing consumption of liquor on special occasion in a marriage palace or banquet hall. During the year 2024-25 the annual license fee of this license shall be fixed as under:-

Sr.No.	License Type	Annual License fees for the year 2023-24	Annual License fees for the year 2024-25
1	L-5D		
(i)	Annual registration fee of Commercial Places like Marriage Palaces, Banquet halls or community or Dharamsala, charging upto Rs.1,00,000 per function.	40,000	40000
(ii)	Annual registration fee of Commercial Places like Marriage Palaces, banquet halls or community or Dharamsala charging Rs.1,00,001 to Rs.2,00,000 per function.	1,00,000	1,00,000
(iii)	Annual registration fee of Commercial Places like Marriage Palaces, banquet halls or community or Dharamsala, charging above Rs.2,00,000 per function.	2,00,000	2,00,000

	month for these places; and																	
(v)	Serving liquor in a function at a private place.	Rs. 2,500/- per day																
The remaining provisions kept unchanged.																		
57	A special permit for purchase, transport and possession of IMFL and imported foreign liquor will be issued against permit in Form L-50A for specified period not exceeding 24 hours on a payment of following permit fee:- <table border="1"> <tr> <td>i)</td> <td>Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs. 1,00,000/- per function.</td> <td>Rs. 1000/- per day per function</td> </tr> <tr> <td>ii)</td> <td>Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.</td> <td>Rs. 1000/- per day per function</td> </tr> <tr> <td>iii)</td> <td>Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs. 2,00,000/- per function.</td> <td>Rs. 1000/- per day per function</td> </tr> <tr> <td>iv)</td> <td>Serving liquor in Places not registered with the Excise and Taxation department, not more than 20 permits shall be issued in one month for these places</td> <td>Rs. 1000/- per day per function</td> </tr> <tr> <td>v)</td> <td>Serving liquor in a function at a private place</td> <td>Rs. 1000/- per day per function</td> </tr> </table>			i)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs. 1,00,000/- per function.	Rs. 1000/- per day per function	ii)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	Rs. 1000/- per day per function	iii)	Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs. 2,00,000/- per function.	Rs. 1000/- per day per function	iv)	Serving liquor in Places not registered with the Excise and Taxation department, not more than 20 permits shall be issued in one month for these places	Rs. 1000/- per day per function	v)	Serving liquor in a function at a private place	Rs. 1000/- per day per function
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	month for these places; and																	
(iv)	Serving liquor in places not registered with the Excise and Taxation Department and not more than 20 licenses shall be issued in one month for these places; and	15000/- per day per function maximum 5 functions in one month	25000 per day per function maximum 20 licensees in one month															
(v)	Serving liquor in a function at a private place	2,500/- per day per function	2,500/- per day per function															
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		above Rs. 2,00,000/- per function.		Rs. 1000/- per day per function		exceeding twenty-four hours, for the celebration of a special occasion in marriage palace or a banquet hall or at a temporary enclosure at a public place. For the convenience of the general public, this permit shall be issued on the payment of rupees 1000/- per day per function and the same shall be issued online. The L-50A permit holder shall be allowed to purchase liquor from any vend of the excise district. The rates of liquor to be served in the marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from departmental website.
	iv)	Serving liquor in Commercial Places not registered with the Excise and Taxation department, not more than 5 licenses shall be issued in one month for these places		Rs. 1000/- per day per function		
	v)	Serving liquor in a function at a private place		Rs. 1000/- per day per function		
	A permit in form L-50A for purchase, transport and possession of Indian Made Foreign Liquor, Imported foreign liquor and beer of any quantity is issued to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in marriage palace or a banquet hall or at a temporary enclosure at a public place. For the convenience of the general public, this permit shall be issued on the payment of rupees 1000/- per day per function and the same shall be issued online. The present requirement of login on the e-abkari portal shall be simplified requiring just Aadhaar Authentication. The L-50A permit holder shall be allowed to purchase liquor from any vend of the concerned district. The rates of liquor to be served in the marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from departmental website.					
58		VAT rate @13% plus 10% surcharge shall be levied on the liquor sold by Beer Bars, Hard Bars, Clubs and Micro Breweries.				No change
59		Import Fee shall be charged as per rates mentioned in Annexure-1.				Import Fee shall be charged as per rates mentioned in Annexure-1.
60		Export Fee shall be charged as per rates mentioned in Annexure-1. Export out of India in pouches upto 180ml may also be allowed.				Export Fee shall be charged as per rates mentioned in Annexure-1. Export out of India in pouches upto 180ml may also be allowed.

61	The provision of affixing EALs on liquor bottles was continued during the year 2023-24. Efforts were made to monitor the production, dispatch, transport and sale of liquor. However, Canteen Store Department (CSD) was allowed to import only those brands of Rum, IMFL and Imported Foreign Liquor from other states which were not manufactured in the State of Punjab.	No change																									
62	The existing provision was continued. The labels of Punjab Medium Liquor and Indian Made Foreign Liquor with the same name and style were be registered. The labels were not identical, with same color scheme look and feel, packing of bottles etc. If such kind of labels had already been registered, then they were renewed automatically. The unit submitted affidavit that the labels of Punjab Medium Liquor and Indian Made Foreign Liquor were not of the same font, name, style and identity etc. He also submitted an undertaking that if the Punjab Medium Liquor labels are got registered in any other State in the same name then font/colour/pattern of both such labels would be different.	No change																									
63	The labels approved during FY 2023-24 was allowed to be continued and fee for such labels will be charged at the rates mentioned in Annexure-I. Brand registration fee shall be as under:- <table><tr><th>Particulars</th><th>Fee (In Rs)</th></tr><tr><td>(i) Brand Registration fee per Label for IMFL, Beer & RTD</td><td>1,31,250</td></tr><tr><td>(ii) Brand Registration fee for wine and cider</td><td>2,100</td></tr><tr><td>(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.</td><td>42,000</td></tr><tr><td>(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)</td><td>1,05,000</td></tr></table>	Particulars	Fee (In Rs)	(i) Brand Registration fee per Label for IMFL, Beer & RTD	1,31,250	(ii) Brand Registration fee for wine and cider	2,100	(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	42,000	(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,05,000	During the year 2024-25, the Brand Registration fee shall be charged as under:- <table><tr><th>Brands</th><th>Brand Registration Fee for the year 2023-24</th><th>Brand Registration Fee for the year 2024-25</th></tr><tr><td>(i) Brand Registration fee per Label for IMFL, Beer & RTD</td><td>1,31,250</td><td>1,44,400</td></tr><tr><td>(ii) Brand Registration fee for wine and cider</td><td>2,100</td><td>2,300</td></tr><tr><td>(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.</td><td>42,000</td><td>46,200</td></tr><tr><td>(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)</td><td>1,05,000</td><td>1,15,500</td></tr></table>	Brands	Brand Registration Fee for the year 2023-24	Brand Registration Fee for the year 2024-25	(i) Brand Registration fee per Label for IMFL, Beer & RTD	1,31,250	1,44,400	(ii) Brand Registration fee for wine and cider	2,100	2,300	(iii) Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	42,000	46,200	(iv) (a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,05,000	1,15,500
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(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	31,500																						
(iv) For Export (for each state on IMFL/Beer/CL)	26,250																						
(v) Subsequent change in all the approved label during the year except wine and cider.	21,000																						
(vi) Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	10,550																						
Brand registration for micro breweries	-																						
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Brand registration for micro breweries	-																						
64	No change																						
65	Bottles of IMFL or liquor imported from abroad would be of the sizes of 180 ml, 375 ml, 750 ml, 1000 ml or any other size as was approved by the Excise Commissioner. Strength of the liquor should be 750 proof or any other strength as approved by the Excise Commissioner. The Department was allowed to fix the minimum sale price of such brands during the currency of the year. All levies / duties were charged per proof litre and bulk litre.		Rates of license fee of license for Beer Bar in Form L-3A, L-4A and 5-A shall be charged as per Annexure-1.																				
66	The rates of License fee for the Hard Bar in form L-3, L-4, L-5 and club bar L-12C shall be as per Annexure-1.		The rates of License fee for the Hard Bar in form L-3, L-4, L-5 and club bar L-12C shall be as per Annexure-1.																				

67.	The licensees will have to ensure compliance of all the terms and conditions of the license including the following:- - Timely payment of fees/duties/any other dues. - Ensuring no spurious liquor gets sold at the vend. - Ensuring no brand pushing to consumers. - Ensuring consumers have choice of brands at the vend. - Mandatory purchase of supply from L1 license holders as prescribed in Punjab. - Ensuring no liquor is sold to a person below 25 years of age. Stringent penal action will be taken against the licensee if any of the license conditions is violated. This shall be in addition to immediate closure of the particular vend with no reduction in the total excise revenue of the relevant group. The Liquor vends/groups which have been closed under any other act for any violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies.	General No change
68.	The Licensee shall inter-alia abide by the following prohibitory measures namely: - The licensee shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is Injurious to Health" and "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine." - The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ any person under the age of 25 (twenty five) years. - No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.	- In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no compensation shall be payable on that account. It is also clarified that the Liquor vends/groups which have been closed under any other act for any violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies. - The Licensee shall inter-alia abide by the following prohibitory measures namely: - It will be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licensed premises of the hotels/ restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'. - The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health" and "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine." - The size of the sign boards shall be not more than that of the width of the shop.

	d. As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:- "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."	d. The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ any person under the age of 25 (twenty five) years. e. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand. f. As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:- "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."
69	The licensee was required to procure, install and making necessary provisions for IT and non-IT infrastructure at the licensed premises for successful implementation of the IT system introduced by the Excise Department.	No change
70	(a) E-Abkari:- The department is using the E-Abkari software with the help of NIC, Punjab to ease the working of excise and control the supply of liquor. Under this project, various modules have been made online making the procedures absolutely user friendly. (b) Track and Trace:- The QR code based Track and Trace project for supply of liquor in the state of Punjab has been implemented. Its aim is (1) To effectively control counterfeit liquor, streamline and control the supply of country liquor, foreign liquor, imported liquor and beer. (2) To get details of production and verification. (3) To get details of production and supply of liquor on real time data capture and verification. (4) Effective data capturing will ease the business. This system has been implemented in PPP mode. The expenditure incurred over this system shall be borne by manufacturing units themselves.	(a) E-Abkari:- The department is using the E-Abkari software with the help of NIC, Punjab to ease the working of excise and control the supply of liquor. Under this project, various modules have been made online making the procedures absolutely user friendly. It shall be mandatory for all the licensees to upload information on e-abkari software module. (b) Track and Trace:- The QR code based Track and Trace project for supply of liquor in the state of Punjab has been implemented. Its aim is (1) To effectively control counterfeit liquor. (2) To streamline and control the supply of country liquor, foreign liquor, imported liquor and beer. (3) To get details of production and supply of liquor on real time data capture and verification. (4) Effective data capturing will ease the business. This system has been implemented in PPP mode. The expenditure incurred over this system shall be borne by manufacturing units themselves.
71	On the pattern of introduction of single window service in various departments of the Punjab Government, no official of any kind could check the quality of liquor produced or sold in the state, except along with the concerned Excise Officer of the area or Excise Officer specially designated by the Excise Commissioner.	Checking by Health Department, Police Department and other authorities: - Sampling of liquor by Health Department shall be done jointly with officers of the Excise Commissionerate, Punjab not below the rank of Excise Inspector and sampling process shall be video graphed. In case of requirement, after seeking approval of Excise Commissioner, Punjab, a police officer or any other authority not below the rank of Deputy Superintendent of Police in Police Department and not below the rank of Deputy Commissioner accompanied by an Excise Officer not below the rank of Excise Officer may check a licensed excise premises. The inspection shall be duly

		video graphed and video footage thereof shall be submitted to Excise Commissioner, Punjab within a period of seven days.
72	Only a gazetted officer of the rank of D.S.P. was authorized to check excise vends and he was not to book petty offences of technical nature. Whenever, a Police Officer was to check a liquor vend/distilleries etc. he should take an excise officer not below the rank of an Excise Inspector of the concerned area liquor vend/distilleries etc. Excise Commissioner may direct concerned D.S.P. of the area to check the vend/vends of the area for better implementation of Excise Policy in letter and spirit. The directions were binding on the concerned officer.	Checking by Health Department, Police Department and other authorities: - Sampling of liquor by Health Department shall be done jointly with officers of the Excise Commissionerate, Punjab not below the rank of Excise Inspector and sampling process shall be video graphed. In case of requirement, after seeking approval of Excise Commissioner, Punjab, a police officer or any other authority not below the rank of Deputy Superintendent of Police in Police Department and not below the rank of Deputy Commissioner accompanied by an Excise Officer not below the rank of Excise Officer may check a licensed excise premises. The inspection shall be duty video graphed and video footage thereof shall be submitted to Excise Commissioner, Punjab within a period of seven days.
73	Sale of PML, IMFL, IFL & Beer at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within 50 meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas, and those municipal committees as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional license fee of Rs. 25 lakhs per annum.	Hours of sale: Sale of PML, IMFL, IFL, Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within 50 meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas, and those municipal committees as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional license fee of Rs. 25 lakhs per annum.
74	The minimum distance of the vends from educational institutions or religious shrines shall be 50 meters in urban areas and 100 meters in rural areas. This distance shall be maintained / measured from the main gate of the educational institution or religious shrine. The educational institution should be recognized. Further, if any recognized educational institution or religious shrine comes up during the financial year, then, this condition, in respect to such institution/shrine, shall be considered in the next financial year.	No change
75	In order to encourage setting up of micro winery units, it was permitted to issue Letter of Intent (LOIs) liberally for the setting up of winery units and bottling plants of wine against a fee of Rs.5000/- . The same amount was fixed for the renewal of LOI as well.	No change
76	Wines were supplied containing proofs spirit exceeding 18% v/v	No change

77	Assessed fee will be charged as per Annexure-1. The Micro Brewery licensee was allowed to sell Beer manufactured in the microbrewery or brewery pub for consumption in lounges on the premises. The licensee was allowed to sell draught beer in Kegs of 50 Litre capacity against Excise Permits to Pub Bar licensee (L-5B), L-12C, L-3, L-4 and L-5, L-3A, L-4A and L-5A who have supplementary license in form L-5B. The licensee has not been allowed to pack beer in bottles, cans or pouches for sale.	Assessed fee will be charged as per Annexure-1. Remaining provisions will remain unchanged.
78	Computer Network and other Technical Resources for Excise Department: For the smooth implementation of the work of Excise Department, the amount of renewal fee and participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.	No change
79	The same system of Excise Adhesive Labels was continued with a condition that if during the year any technical improvement comes in security labels holograms, the licensee would bear the increase /decrease in cost of the security labels. During the year, the department will make efforts to introduce an integrated excise module which will monitor the production, dispatch, transport and sale of liquor.	No change
80	License in form L-12E for the retail vend of foreign liquor including beer and wine at Farm Tourism Resorts covered under Farm Tourism	Existing provision shall remain continue. The license fee shall be as per Annexure-1.

	Scheme for consumption on the premises was introduced on the following terms & conditions: - (i) The fee for this license was Rs.30000/- per annum and security amounting to Rs.1000/- (ii) The license was renewable at the level of Collector. (iii) The licensee served liquor to the bonafide guests only. (iv) Licensee was a registered person with the Department of Tourism Punjab. (v) Licensee purchased liquor from any L-2 licensee only. The possession limit for L-12E licensee was as under:- a) 12 Quarts of IMFL of 750 ML including brandy & imported liquor (i.e. upto 9 liters in any size) b) 24 bottles of Beer of 650 ml (i.e. upto 15.6 liters in any size) a) 12 bottles of wine of 750 ml (i.e. upto 9 liters in any size) Existing provision shall remain continue. The license fee shall be as per Annexure -1.	
81	Department development cess will be charged Rs. 2/- per P.L. on IMFL and Imported Foreign Liquor.	No change
82	The provision for generating E-passes for L-1 licensees and bottling plants for transportation of liquor shall continue with same conditions.	No change
83	The numbers of distilleries have increased over a period of time and the requirement of revenue locks has gone up many fold. The revenue locks were allowed to be purchased by the distilleries, bottling plants, breweries and wineries management.	No change

84.	The fee for grant/renewal for distillery license (D-2) shall be as under:- <table><tr><th>Particulars</th><th>Rate (In Rs.)</th></tr><tr><td>(a) Grant/ Annual fee of distillery license</td><td>Rupees 2.62 Crore+ Rupees 55000 per KLPD (as per installed capacity) or Rs 295 lakh (whichever is higher).</td></tr></table> Fee for LOI for New D-2 license is as under:- <table><tr><th>Sr. no</th><th>License</th><th>Fee for LOI</th></tr><tr><td>1</td><td>For Distillery (D-2)</td><td>5 Crore</td></tr></table> The license fee for grant and renewal of the B-1 license shall be charged on the basis of capacity of the unit as under:- <table><tr><th>Sr. No.</th><th>Name of the item</th><th>License Fee for the year 2023-24 (in Rs.)</th></tr><tr><td>1.</td><td>Grant of License to brewery</td><td>Rs. 1.57 Cr.</td></tr><tr><td>2.</td><td>Annual fee of brewery license</td><td>Rs 105 lakh+Rs. 7.35 lakh per lakh HL (minimum Rs 158 lakh)</td></tr></table> Fee for LOI for New B-1 shall be Rs. 3 Crore.	Particulars	Rate (In Rs.)	(a) Grant/ Annual fee of distillery license	Rupees 2.62 Crore+ Rupees 55000 per KLPD (as per installed capacity) or Rs 295 lakh (whichever is higher).	Sr. no	License	Fee for LOI	1	For Distillery (D-2)	5 Crore	Sr. No.	Name of the item	License Fee for the year 2023-24 (in Rs.)	1.	Grant of License to brewery	Rs. 1.57 Cr.	2.	Annual fee of brewery license	Rs 105 lakh+Rs. 7.35 lakh per lakh HL (minimum Rs 158 lakh)	The fee for grant/renewal for distillery license (D-2) shall be as under:- <table><tr><th>Particulars</th><th>Rate (In Rs.)</th></tr><tr><td>(b) Grant/ Annual fee of distillery license</td><td>Rupees 2.80 Crore+ Rupees 60000 per KLPD (as per installed capacity) or Rs 360 lakh (whichever is higher).</td></tr></table> Fee for LOI for New D-2 license is as under:- <table><tr><th>Sr. no</th><th>License</th><th>Fee for LOI</th></tr><tr><td>1</td><td>For Distillery (D-2)</td><td>5 Crore</td></tr></table> The license fee for grant and renewal of the B-1 license shall be charged on the basis of capacity of the unit as under:- <table><tr><th>Sr. No.</th><th>Name of the item</th><th>License Fee for the year 2024-25 (in Rs.)</th></tr><tr><td>1.</td><td>Grant of License to brewery</td><td>Rs. 2.00 Cr.</td></tr><tr><td>2.</td><td>Annual fee of brewery license</td><td>Rs 115 lakh+Rs. 8.00 lakh per lakh HL (minimum Rs 174 lakh)</td></tr></table> Fee for LOI for New B-1 shall be Rs. 3 Crore.	Particulars	Rate (In Rs.)	(b) Grant/ Annual fee of distillery license	Rupees 2.80 Crore+ Rupees 60000 per KLPD (as per installed capacity) or Rs 360 lakh (whichever is higher).	Sr. no	License	Fee for LOI	1	For Distillery (D-2)	5 Crore	Sr. No.	Name of the item	License Fee for the year 2024-25 (in Rs.)	1.	Grant of License to brewery	Rs. 2.00 Cr.	2.	Annual fee of brewery license	Rs 115 lakh+Rs. 8.00 lakh per lakh HL (minimum Rs 174 lakh)
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85	The license fee for renewal of the BWH-2 license shall be charged on the basis of number of bottling lines as under:- <table><tr><th>Sr. No.</th><th>Capacity of BWH-2</th><th>License Fee for the year 2023-24 (in Rs.)</th></tr><tr><td>1.</td><td>Upto 135000 PL</td><td>Rs.15.75 lakh + Rs.2.10 lakh Per Bottling Line or Rs.26 lakh whichever is higher</td></tr></table>	Sr. No.	Capacity of BWH-2	License Fee for the year 2023-24 (in Rs.)	1.	Upto 135000 PL	Rs.15.75 lakh + Rs.2.10 lakh Per Bottling Line or Rs.26 lakh whichever is higher	At present there are 25 bottling plants working in the State. For the year 2024-25, the license fee shall be as follows:- <table><tr><th>Sr. No.</th><th>Capacity of BWH-2</th><th>License Fee for the year 2024-25 (in Rs.)</th></tr><tr><td>1.</td><td>Upto 135000 PL</td><td>16.50 lakh + Rs. 2.20 lakh per Bottling line or Rs. 27.50 lakh (whichever is higher)</td></tr></table>	Sr. No.	Capacity of BWH-2	License Fee for the year 2024-25 (in Rs.)	1.	Upto 135000 PL	16.50 lakh + Rs. 2.20 lakh per Bottling line or Rs. 27.50 lakh (whichever is higher)																										
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86																																								

	2.	Above 135000 PL	Rs.15.75 lakh + Rs.2.10 lakh Per Bottling Line or Rs.42 lakh whichever is higher	16.50 lakh + Rs. 2.20 lakh per Bottling line or Rs. 44 lakh (whichever is higher)	2.	Above PL	16.50 lakh + Rs. 2.20 lakh per Bottling line or Rs. 44 lakh (whichever is higher)
	During the year 2023-24, no new LOI shall be issued for the grant of license of Bottling Plant.						
87	The Permit fee shall be charged as per rates mentioned at Annexure-1						
88	The Import fee shall be charged as per rates mentioned at Annexure-1						
89	The Bottling fee on Foreign Liquor and Beer shall be charged at rate of Rs 1.25 per BL.						
90	The prevalent provision for increase in EDP of liquor brands upto 4% shall not apply in case of BIO Brands, subject to the condition that EDP of such BIO Brands shall be either equal to or less than the EDP of that Brand in the neighboring States/UTs. In order to prevent brand pushing and to ensure proper availability of all the BIO Brands in the State, a penalty of Rs. 10 lakh per Brand shall be levied on the manufacturing company if it does not register the BIO Brands available in the aforesaid neighboring States/UTs., in the State of Punjab. Any new brand/ variant, manufactured/ imported from out of the State of Punjab/ India, seeking for the registration in Punjab for the first time, shall provide the proof of registration/approved EDP in at least 3 States/UT of the Country. The Department reserves the right to impose any additional condition for such registrations. In case any company or manufacturing unit introduces any variant of an existing brand during the financial year 2024-25, it will be registered at the same EDP of original existing brand. PET bottles shall not be allowed in quarts, pints, nips and miniatures of IMFL/FL for sale in Punjab. Ready to drink beverages shall be allowed to be bottled in cans.						
91	In the State of Punjab there was one Wholesale vend of Bhang shall be allotted in Hoshiarpur district. During the year 2023-24, this vend will be granted on annual fixed license fee of Rs.5.50 Lacs on applications and by draw of lots. In the State of Punjab there is only one Wholesale vend of Bhang allotted in Hoshiarpur district. During the year 2024-25, this vend shall be granted on annual Fixed License Fee of Rs. 6.00 lakhs on applications and by draw of lots.						

92	Transfer/Sale of unsold quota of PML shall be discontinued.	The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the group to another group. This facility shall be available to the retail licensees through e-abkari portal.
93	Greater Mohali Area Development Authority:- Some liquor vendors have been operating in Mohali city at strategic locations over the land provided by GMADA for last 15-20 years. In the interest of the government revenue, these vendors of Mohali city operating from GMADA's land /commercial places shall be allowed to operate from their present locations on as it is basis, giving relaxation by postponing the decision taken in this regard in 27 th meeting of GMADA till further orders so that loss to the government revenue may be avoided.	No change
94	Malt manufacturing license For the production of malt spirit MM-1 license was introduced during the period from 01-07-2022 to 31-03-2023. The annual license fee of this license was be Rs. 25 Lacs. Terms and conditions of this license were to be specified by the Government later on.	No change
95	In the Public and Administrative interest and to serve the financial interest of the State, certain amendments may be required to be made in the procedures defined in this policy. In all such cases where financial implications are involved, such amendments shall be made only in consultation with the department of Finance. However, the Council of Ministers requested to authorize the Hon'ble Chief Minister to approve such amendments in public interest.	No change
96		Mechanism for disposal of used liquor bottles in marriage palaces: There is always a possibility that the used liquor bottles left after the consumption of liquor in marriage palaces/banquets get pilfered into the hands of unscrupulous elements which can be further used for illicit re-bottling if its gets unchecked. For averting the possibility of misuse of these used bottles left in large quantity during marriage seasons, there is dire need to put in place a mechanism for disposal of used liquor bottles in marriage palaces/banquets. The following procedure shall be adopted for disposal of used liquor bottles in marriage palaces/banquets in the State of Punjab: a. All marriage palaces/banquets shall create a dedicated store within their premises in form of a shed/room under lock and key to store used liquor bottles. b. Function-wise (Day/Night) data of left over brand wise used liquor bottles shall be maintained in the register kept at front office of the marriage palaces/banquets.

		c. These used liquor bottles shall be destroyed on weekly basis by marriage palaces/banquets in the presence of Excise Inspector of the area. d. All Excise Inspectors shall submit monthly certificate in this regard giving brand wise/marriage palace wise details of used liquor bottles destroyed.
97		Compliance of necessary regulations: All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory EPF/ESI regulations.

E.O.Mohali

AC(X) Ropar Range

DC(X) H.O (Enf.)

2

Annual Proposed license fees (Rs. crores) in 2024-25				
S. No	Name of the Zone	Name of the Range	Annual Proposed license fees (Rs. crores) in 2024-25	No. of groups in 2024-25
1	Patiala	Ropar Range	786.45	21
		Ludhiana East and West Range	1831.32	53
		Patiala Range	808.19	21
		Total Patiala Zone	3425.96	95
2	Jalandhar	Jalandhar-1 Range and 2 range	988.05	26
		Hoshiarpur Range	525.84	14
		Kapurthala Range	291.43	8
		Amritsar Range	560.53	14
		Gurdaspur Range	516.92	14
		Total Jalandhar Zone	2882.77	76
3	Ferozepur	Ferozepur Range	375.8	11
		Faridkot Range	666.92	20
		Bathinda Range	602.59	17
		Sangrur Range	580.47	17
		Total Ferozepur Zone	2225.78	65
		Total State	8534.51	236.00

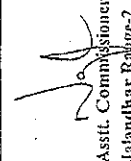
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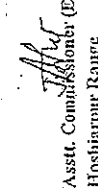
DETAIL OF EXCISE REVENUE & GROUPS FOR THE YEAR 2024-25 IN RESPECT OF JALANDHAR ZONE						
Sr.No	Name of the Excise Range	License Fee (Revenue) 2023-24	TARGET REVENUE 2024-25	Revenue Figure in crores		
				REVENUE INCREASE	Number of Groups 2023-24	Proposed Groups for 2024-25
1	JALANDHAR-1	449.20	472.02	22.82	11	13
2	JALANDHAR-2	486.85	516.03	29.18	13	13
3	HOSHARPUR	495.84	525.84	30.00	10	14
4	KAPURTHALA	270.43	291.43	21.00	7	8
5	AMRITSAR	526.53	560.53	34.00	14	14
6	GURDASPUR	499.92	516.92	17.00	12	14
	GRAND TOTAL	2728.77	2882.77	154.00	67	76



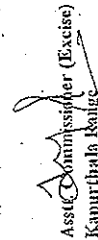
Asstt. Commissioner (Excise)
Jalandhar Range-1



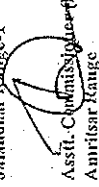
Asstt. Commissioner (Excise)
Jalandhar Range-2



Asstt. Commissioner (Excise)
Hoshiarpur Range



Asstt. Commissioner (Excise)
Kapurthala Range

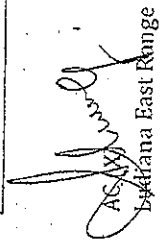


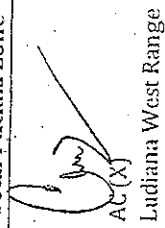
Asstt. Commissioner (Excise)
Gurdaspur Range

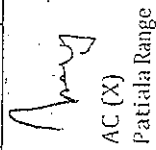


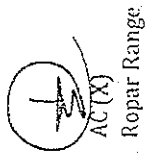
Deputy Commissioner (Excise)
Jalandhar Zone Jalandhar

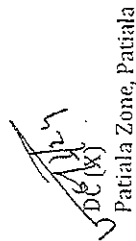
Proposed Grouping of Vends for the Year 2024-2025 in respect of Patiala Zone, Patiala								
Sr. No.	Name of the Zone	Name of the Range	Name of the District	No. Of Groups	Total Revenue 2023-24 (In Crore)	Proposed no. of Groups for 2024-25	Revenue after increase for 2024-25 (In Crore)	Revenue %age after increase for 2024-25
1	Patiala	Patiala	Patiala-1, 2 & Fatehgarh Sahib	15	763.89	21	808.19	5.80
2	Patiala	Ludhiana East	East-A and East-B	18	773.95	24	827.04	6.86
3	Patiala	Ludhiana West	West-A and West-B	18	939.86	29	1004.28	6.85
4	Patiala	Ropar	Ropar	6	243.32	7	257.92	6.00
5	Patiala	Ropar	Mohali	9	469.80	14	528.53	12.50
Total Patiala Zone				66	3190.81	95	3425.96	7.37


AC Ludhiana East Range


AC Ludhiana West Range


AC Patiala Range


AC Ropar Range


Patiala Zone, Patiala



Proposed Chart for the Year 2024-25
 (Range Wise Summary of Ferozepur Zone)

R

Sr. No.	Zone	NAME OF RANGE	Number of Vends (L-2/L-14A)	Final License fee for 2023-24 (In. Cr)	NUMBER OF GROUPS (2023-24)	Increase	Reserve price for 2024-25	Increase %	NUMBER OF GROUPS (2024-25)
1	Ferozepur	FEROZEPUR RANGE	497	356.10	7	19.70	375.80	5.53	11
2		FARIDKOT RANGE	662	626.21	14	40.71	666.92	6.50	20
3		BATHINDA RANGE	615	563.12	10	39.47	602.59	7.01	17
4		SANGRUR RANGE	606	542.49	11	37.98	580.47	7.00	17
		TOTAL	2380	2087.93	42	137.86	2225.78	6.60	65

AC(X)
 Ferozepur Range

AC(X)
 Faridkot Range

AC(X)
 Bathinda Range

AC(X)
 Sangrur Range

DC(X)
 Ferozepur Zone, Ferozepur

Suggestions of the Stakeholders

Manufacturers		
Sr. No.	Name of the firm/ Group/ Agency	Suggestions
1	Sarao Distillery (Opc.) Pvt. Ltd.	(1) Allowing the Bottling Plants to manufacture and dispatch country liquor. (2) Reduce compulsion on lease lines from 2 lines to 1 line.
2	United Breweries Ltd.	(1) Continuation of MRP Policy on Beer but MRP framework to be without slabs or rounding off practices. (The Prevailing framework including the practice of next round off to Rs. 10 creates a lot of problems for brands). (2) Continuation of the policy of open quota for beer. (3) Rationalisation of retail group into smaller units comprising 5-7 retail vends with approx value of 6-7 cr. (4) Provide annual 3rd shift operation permission. (5) Label registration should be done in an online manner. (6) Export permits may be made completely online. (7) Dispatches should be allowed round the clock. (8) Brewery license renewal process should be completely online and in a time bound-manner. (9) State should introduce new license category for beer parlours (only for sale of low alcoholic beverages beer, wine and RTD). (10) Lowering of legal drinking age for beer from 25 yrs. to 21 yrs. (11) State should do away with minimum EBP policy (comparison with neighbouring states) and adopt free pricing policy.

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3	A.B Grain Spirits Pvt. Ltd.	The firm is planning to produce RTD and wine in the unit but procedural requirements are not clear. Hence, detailed procedural requirements, fees/duty structures should be properly specified in Excise Policy. Details of the label of RTD and packing sizes should also be mentioned in Excise Policy. Proposed pack size of 200 ml, 330 ml and 500 ml. for RTD.
4	Stallion Spirits	Want to import beer from Bhutan but without routing it through custom bonds; and directly to L-1s (All products of Bhutanese Origin have been granted special status of Custom Duty Free Import in to India via Notification 40/ 2017- Customs dated 30th June 2017 and hence need not be deposited in a Custom Bonded Warehouse).
5	Indus Birra Beverages	Want to import beer from Bhutan but without routing it through custom bonds; and directly to L-1s. (All products of Bhutanese Origin have been granted special status of Custom Duty Free Import in to India via Notification 40/ 2017- Customs dated 30th June 2017 and hence need not be deposited in a Custom Bonded Ware House).

Retailers		
Sr. No.	Name of the firm/ Group/ Agency	Suggestions
1	Retailers of District Ropar	(1) Aasron vend in Nawashehar Division should be taken care of or closed. (2) MSP of IMFL and Beer should be increased. (3) L-1 should be at distt. Level. (4) L-1 PML not able to supply adequately. (5) Kirat pur Sahib, Anandpur Sahib and Chamkaur Sahib have been earmarked as Holy areas; Municipal limits have grown and subsequently number of liquor vends have decreased but the revenue is increasing. Hence, need to look into

		Laldora issue and the "Golden Temple Area Notification" of Holy cities where only Golden Temple Holy complex is marked as Holy area. (6) Group size should be same or be made bigger. (7) Security amount should be decreased or should be in flexible instalments. (8) License fees should be taken with IMFL permits as is with PML permits. (9) Hotels, Bars and Marriage Palaces should be circle wise. (10) Reconsider the NH/SH Policy as there is land restrictions to locate vends in Hilly areas of Nangal groups.
2	JP Singh	(1) Retail Groups of 5-7 Cr.; auction through Lottery System; Lottery Cost be 30,000/- to 50,000/ (2) Wholesale business be transferred to owners of retail business with license fee between 25 lac to 35 lac; Wholesale margin be 7-9%. (3) IMFL quota be fixed like PML. (4) L-13 be issued with marginal fees of 30,000/- to 40,000/- annually. (5) Covid-19 relief should be proposed as new Covid variant is spreading in India. (6) Temporary Sheds be continued mainly in Distt. Mohali. (7) Beer labels of neighbouring countries like Nepal, Bhutan be approved. (8) All the labels be approved on time so that stock should be available from 1st April, 2024.

B

Hotels and Restaurants/ Bars and Marriage Palaces		
Sr. No.	Name of the firm/ Group/ Agency	Suggestions
1	Hotels and Restaurants Association of Punjab Office at Radisson Hotel, Jalandhar	(1) Reduce the Bar License Fee. (2) Reduce the VAT Rate on sale of liquor in Bars from 14.3% to 5%. (3) Allowing Hotels and Restaurants to procure liquor from L-1 wholesale Licensees or at L-1 prices from L-2 Licensees. (4) Reduction in BIO Brands label registration fees for sale in hotels.
2	Jalandhar Hotels Association	(1) Increase the L-50 license fee from Rs. 1000/- to a higher, more substantial fees. (to deter guests from bringing their own liquor and encourage them to purchase liquor from Hotels only). (2) Reduce the liquor rates for Hotel Industry and make them more competitive as compared to retail liquor stores.
3	Hotels and Restaurants Association of Punjab Office at Hotel Natraj, Ludhiana.	(1) Reduce the license fee of L-3, L-4, L-5. (2) Fixed Formula be introduced for purchase from L-2 licensees to stop exploitations by syndicates.
4	Radisson Hotel, Jalandhar	(1) Reduce the Bar License Fee. (2) Reduce the VAT Rate on sale of liquor in Bars from 14.3% to 5%. (3) Allowing Hotels and Restaurants to procure liquor from Wholesaler L-1 Licensees. (4) Reduction in BIO Brands label registration fees for sale in hotels. (5) Classified Hotels of 5 Star Deluxe category should be allowed to import Foreign Liquor for sale within hotel and waive the requirement of annual permission.

		(6) Waive the requirement of annual registration of labels of globally known brands of Foreign Liquor unless there is same change in the label.
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OTHERS		
Sr. No.	Name of the firm/ Group/ Agency	Suggestions
1	Trade Union Co-ordination Centre HP and Jalandhar Wine Beer Salesman and Labour Employees Union	Reduce the liquor vend closure time to 11 PM from the current 12 midnight.
2	District Congress Committee, Patiala	(1) Liquor vends within MC limits of Patiala be at distance of 200 mtr. from all Gurudwara, Mandirs and Educational Institutes. (2) Liquor vends to be at 100 mtrs. from all religious chowks like Shri Khanda Chowk, Maharaja Aggarsain Chowk etc.

