

EXCISE POLICY

Of

Union Territory, Chandigarh

**For the period commencing
from 1st May, 2011 to 30th April, 2012**

EXCISE POLICY FOR THE YEAR 2011-12

The alcoholic beverages sector under the Constitution is a state subject and accordingly various States/ U.T.'s frame their own policies/taxation regime. The policy to tax and regulate the sale of liquor must meet the following objectives:

- Directive Principles of the State Policy as spelt out under Article 47 of the Constitution.
- Health and Safety concerns. The World Health Organization's Global Status Report on Alcohol has found that alcohol causes as much death and disability as measles and malaria and causes loss of far more years of life than tobacco or illegal drugs. Hence the availability of liquor cannot be unfettered. However, at the same time a highly restricted access leads to sale of spurious liquor and endangers human life.
- Consumer's choice i.e. those who drink responsibly must be able to exercise their preference.
- To encourage responsible drinking habits and create an environment where consumption of alcohol is subject to regulation of domestic budget.
- To wean away people from hard liquor to low content alcohol such as wines and beer by making their availability relatively easier.
- Revenue maximization so that resources can be used to finance developmental activities.
- To have a decent and dignified premises for sale and consumption of liquor in the city.

In short, the Excise Policy must ensure that the objectives of "minimization of consumption and maximization of revenue are achieved without putting unreasonable restrictions on the individual's freedom of choice and unreasonably high taxation. Raising rates beyond the threshold, would lead to evasion of taxes, smuggling and illicit distillation. Therefore, efforts should be to rationalize tax and policy regimes so as to plug leakages and realize full revenue due to the State for genuine and responsible drinking."

The Excise Policy of financial year 2010-11 has worked well. The department has been able to collect revenue of Rs. 130 crores upto 28th February, 2011, as against 106 crores, upto corresponding period of the last financial year.

The revenue collections for the current financial year are likely to touch record levels and will exceed Rs.140 Crores.

The present system of granting licences commenced in financial year 2006-07. It is however felt that this system has created a situation, where only existing licencees are continuing in the retail sale trade of liquor denying opportunity to new entrants. Therefore, in order to ensure more transparency & provide opportunity to new entrants, the mode of grant of retail sale licences is being changed and all retail sale foreign liquor (L-2) & country liquor (L-14A) licences will be granted by inviting tenders.

The Excise Policy for 2011-12 for the period commencing from 1st May, 2011 to 30th April, 2012 is detailed as under: -

COUNTRY LIQUOR

1. **No. of retail sale Country Liquor (L-14A) licences:** - The maximum permissible number of retail sale Country Liquor (L-14A) licenses is fixed at 65. Retail sale country liquor (L-14A) licences in pre-fabricated temporary structure category will be offered/granted at locations, which will be specified by the Department. However, the successful allottees in respect of pre-fabricated temporary structures category will have to execute rent deed with or obtain No Objection Certificate from land owning agency/owner, which will be the sole responsibility of the successful allottee. The Department will not be responsible for providing land to successful allottees of pre-fabricated temporary structure category. However, the licences will be granted only to those successful tenderers/allottees, who have the spaces in their possession & control, where they can start the liquor vend.
2. **Country Liquor Quota:** - The basic quota of country liquor for the period of twelve months commencing from 1st May, 2011 to 30th April, 2012 is fixed at 27 Lac Proof Litres, which will be divided equally amongst the maximum permissible number of 65 for retail sale country liquor licenses. The licensee will have the option to lift additional quota @60% of basic quota on payment of additional license fee @Rs.3/- per PL. The retail sale country liquor licensee

will have to lift the basic quota fixed for his vend and in case of non-lifting of the basic quota, he will be required to deposit the excise duty on unlifted quota. No ratio of quarts, pints and nips is however fixed.

3. Strength of Country Liquor: -The strength of country liquor is kept unchanged at 50 degree of Country Liquor and 60 degree of IMFL (Rum, Gin, Whisky) and the licensees will be allowed to lift the quota in ratio of their choice of both the degrees. The packing of Country Liquor shall be in glass/pet bottles.

4. Fixation of Retail Sale Price: - The minimum retail sale price of Country Liquor 50 degree & IMFL 60 degree allowed to be sold at country liquor shops is fixed as under: -

	Country Liquor (50 degree)	IMFL (60 degree)
Quart (750 ML)	63/-	70/-
Pint (375 ML)	32/-	36/-
Nip (180ML)	17/-	20/-

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

5. Ex. Distillery Issue Price: - The Ex- distillery issue price of country liquor 50 degree and IMFL (Rum-Gin-Whisky) of 60 degree will be fixed by inviting tenders for these supplies from various distilleries/bottling plants, as done presently also. Only those distilleries/bottling plants whose rates are approved by the Chandigarh Administration will be allowed to sell their products in U.T., Chandigarh. Only distillers and bottlers having their plants located within a distance of 200 kms from the boundary of U.T., Chandigarh shall be eligible for the supply of country liquor.

6. Excise Duty on Country Liquor: - The Excise Duty on Country Liquor is fixed at Rs.7/- per PL. An additional license fee of Rs.3/- per PL will be charged on lifting of additional quota from the retailsale country liquor licensees.

7. Grant of L-13 (Wholesale) license of Country Liquor: - The L-13 licenses will be granted only to the approved suppliers of Country Liquor to market their products in Chandigarh at license fee of Rs.2.60 lacs for period of twelve

months commencing from 1st May, 2011 to 30th April, 2012.

- 8. Import and Export fee:** - The Import and Export Fee on Country Liquor is fixed at Rs.2.50/- per PL and Re.0.22/- per PL respectively.

FOREIGN LIQUOR AND BEER

- 1. No. of retailsale Foreign Liquor (L-2) licences:** - The maximum permissible number of retailsale Foreign Liquor (L-2) licenses is fixed at 152. Retailsale foreign liquor (L-2) licences in pre-fabricated temporary structure category will be offered/granted at locations, which will be specified by the Department. However, the successful allottees in respect of pre-fabricated temporary structures category will have to execute rent deed with or obtain No Objection Certificate from land owning agency/owner, which will be the sole responsibility of the successful allottee. The Department will not be responsible for providing land to successful allottees of pre-fabricated temporary structure category. However, the licences will be granted only to those successful tenderers/allottees, who have the spaces in their possession & control, where they can start the liquor vend.

- 2. Excise Duty on IMFL:** - The Excise Duty on IMFL (75 Degree) is fixed as under: -

1. Cheap, Economy, Medium, Premium
& Ultra Premium Brands: - Rs.23/- per PL
2. Semi Deluxe & Deluxe Brands: - Rs.25/- per PL
3. Ultra Deluxe Brands: - Rs.40/- per PL

- 3. Excise Duty on Beer:** - The Excise Duty on Beer is fixed as under: -

	Bottled Beer	Draught Beer
Beer having alcoholic contents upto 5.25% v/v	Rs. 9/- per bottle of 650ML	Rs. 12/- per BL
Beer having alcoholic contents exceeding 5.25% and upto 8.25% v/v	Rs. 15/- per bottle of 650ML	Rs. 18/- per BL

- 4. Excise Duty on Wines, Champagne, Cider, RTD and Liqueurs:** - Excise Duty on Wine, Champagne, Cider, RTD and Liqueurs is fixed at Rs. 12/- per BL.

5. Excise Duty on Rum/IMFL, Beer and Wine, etc. & Additional Licence fee on Imported Foreign Liquor supplied to Troops: - The excise duty on Rum/IMFL, Beer and Wine etc. supplied to troops is fixed as under: -

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| 1 | Rum/IMFL | : - Rs.20/- per PL |
| 2. | IFL | : - Rs.20/- per PL |
| 3. | Beer having alcoholic contents upto 5.25% v/v | : - Rs. 9/- per bottle of 650 ML |
| 4. | Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v | : - Rs. 15/- per bottle of 650ML |
| 5. | Wine, Cider, Champagne and RTD, etc. | : - Rs. 12/- per BL |

6. Assessed Fee on Liquor Supplied to Troops/Military Canteens: - Assessed fee on liquor supplied to Troops/Military Canteens is fixed as under:

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| 1. | IMFL & IFL | : - Rs. 30/- per BL. |
| 2. | Rum | : - Rs. 10.50/- per BL |
| 3. | Beer | : - Re. 1/- per BL |
| 4. | Wine, Cider, Liqueurs & RTD, etc. | : Re. 1/- per BL |

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

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| 1. | Imported Foreign Liquor | : - Rs. 40/- per PL. |
| 2. | Imported Beer having alcoholic contents upto 5.25% v/v: | :- Rs. 9/- per Bottle of 650 ML |
| 3. | Imported Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v | : - Rs. 15/- per Bottle of 650 ML |
| 4. | Imported Wine, Cider & Liqueurs etc. | : - Rs. 12/- per BL |

8. Wholesale license of IMFL, Beer and Wine etc: - The wholesale license of IMFL, Beer and Wine manufactured/bottled in India will be granted to only those companies having their manufacturing distilleries/bottling plants,

breweries and wineries.

The wholesale license of Imported Wine (L-1DF) and Imported Foreign Liquor and Beer (L-1F) will be granted to only those firms/persons who are holding a custom approved Bonded Ware House license (or having space allocated in the Custom approved Bonded Ware House or any other BWH license) any where in India. The license fee of wholesale licenses for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012 is fixed as under:

1	Wholesale License of IMFL (L-1B)	Rs. 5.25 lacs + Rs. 1.60 lacs per brand for those brands having sale volume of 2,000 cases or above and Rs. 32,000/- for those brands having sale volume below 2,000 cases in UT, Chandigarh during the financial year 2010-11.
2	Wholesale License of Beer (L-1C)	Rs. 90,000/- per brand
3	Wholesale License of RTD (L1-C1)	Rs. 55,000/- per brand (All flavors to be treated as single brand)
4	Wholesale License of Indian Wines (L-1D)	Rs. 3500/- per brand
5	Wholesale License of Imported Wines (L-1DF)	Rs. 3500/- per brand
6	Wholesale License of Imported Foreign Liquor & Beer (L-1F)	Rs. 2.60 lacs

09. Permit Fee: - The Permit fee on permits issued to L-1B /L-1C/L-1F/L-9 licensees is fixed as under: -

1. IMFL & IFL 75 degree @ Re. 1.10/- per PL
2. Beer @ Rs. 5.50/- per case of 7.8 BL

No permit fee will be charged on any other permit.

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

1. IMFL & IFL @ Re. 2.50/- per PL
2. Beer @ Rs. 2.20/- per case of 7.8 BL

3. Draught Beer @ 30 paise per BL
4. Wines, Cider, Liqueur & RTD @ Rs. 3.50/- per case of 9 BL.

11. Approval of Labels: - The registration fee for various brands of liquor for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012 is fixed as under, keeping in view the sale figures of the brands sold during the financial year 2010-11: -

IMFL & Beer brands having sale volume above 20 thousand cases in U.T., Chandigarh : - Rs.1.60 lacs.

IMFL & Beer brands having sale volume exceeding 10 thousand cases & upto 20 thousand cases in U.T., Chandigarh: - Rs. 80,000/-

IMFL & Beer brands having sale volume exceeding 1 thousand cases & upto 10 thousand cases in U.T., Chandigarh: - Rs. 20,000/-

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

Imported Foreign Liquor/Imported Beer: - Rs. 5000/- per brand

Wine, Cider, Champagne, Liqueur & RTD: - Rs. 2500/- per brand.

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

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

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

- 13. Minimum Retail Sale price of IMFL & Beer:** - The minimum retail sale price of IMFL 75 degree & Beer is re-categorized & fixed as under for the period of twelve months commencing from 1st May, 2011 to 30th April, 2012: -

IMFL

	Quart (in Rs.)	Pint (in Rs.)	Nip (in Rs.)
Cheap Brand	100	53	28
Economy Brand	110	58	33
Medium Brand	130	70	38
Premium Brand	150	80	43
Ultra Premium Brand	165	88	48
Semi-Deluxe Brand	205	108	57
Deluxe Brand	320	165	85
Ultra Deluxe Brand	450	230	120

BEER

Beer having alcoholic contents upto 5.25% v/v	Rs. 45/- per bottle of 650 ML
Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v	Rs. 55/- per bottle of 650 ML

The categorization of the brands for purpose of levy of Excise Duty & determination of minimum retailsale rates of IMFL are revised & fixed as under:-

1. All IMFL 75 degree liquor brands which cost less than or equal to Rs. 600/- per case of quarts and are bottled in the bottling plants of U.T. Chandigarh (self owned brands only), inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Cheap Brand.
2. All IMFL 75 degree liquor brands which cost less than or equal to Rs. 600/- per case of quarts and are not bottled in bottling plants of U.T. Chandigarh, inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Economy Brand.
3. All IMFL 75 degree liquor brands which cost more than Rs.600/- and less than or equal to Rs.850/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Medium Brands.
4. All IMFL 75 degree liquor brands which cost more than Rs.850/- and less than or equal to Rs.1100/- per case of quarts inclusive of all the levies except

license fee/assessed fee to L-2 licenses will fall under the category of Premium Brands.

5. All IMFL 75 degree liquor brands which cost more than Rs. 1100/- and less than or equal to Rs.1300/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Ultra-Premium Brands.
6. All IMFL 75 degree liquor brands which cost more than Rs. 1300/- and less than or equal to Rs.2100/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Semi-Deluxe Brands.
7. All IMFL 75 degree liquor brands which cost more than Rs. 2100/- and less than or equal to Rs.3400/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Deluxe Brands.
8. All IMFL 75 degree liquor brands which cost more than Rs. 3400/- per case of quarts inclusive of all the levies except license fee/assessed fee to L-2 licenses will fall under the category of Ultra Deluxe Brands.

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

- 14. Liquor Bar/ Pub/ in a Hotel/ Restaurant/Club (L-3/L-4/L-5, L-10A & L-10AA licences):** - The license fee of L-3, L-4 & L-5 licenses and other bar licenses for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012 is fixed as under: -

L-3, L-4 & L-5 license : - Rs.3.10 lacs

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

1. Independent : - Rs. 22,000/-

2. For a Hotel/Restaurant having
L-3, L-4&L-5 license and club : - Rs. 22,000/-

having L-12 C license

L-10AA (Retail vend of Wine for consumption on the premises): -Rs. 12,000/-

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

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

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

- 15. Bar License to Clubs:** -The license fee of bar licenses issued to clubs (L-12C) for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012 is fixed as under: -

Clubs having upto 1500 members	Rs.1.55 lacs
Clubs having members from 1501 to 2500	Rs.3.10 lacs
Clubs having members from 2501 to 3500	Rs.6.20 lacs
Clubs having members above 3500	Rs.12.40 lacs

Members will include all temporary & honorary members also.

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

IMFL/IFL	Rs. 116/- per BL
Wines/Cider. Liqueur, Ready To Drink Beverages, etc. (domestic & imported)	Rs. 11/- per BL

Beer (domestic & Imported)	Rs. 11/- per BL
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The assessment fee will be charged at the time of issuance of liquor passes to these licencees.

- 18. Assessed fee on liquor sold at retail sale Foreign Liquor (L-2) and Country liquor (L-14A) vends:** Assessed fee on IMFL/IFL sold at L-2 vends is fixed @ Rs.5.50/- per BL. The assessed fee on Beer allowed to be sold at L-2 & L-14A vends is fixed @Re. 1.10/- per bottle of 650 ml.
- 19. Wine and Liquor Stores (L-10B):** - The license fee of L-10B license is enhanced from Rs.2 lac per annum to Rs.3.10 lacs for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012. The L-10B licensees will be allowed to sell only Imported Foreign liquor, Imported Beer, Imported Wines, Domestic Wines & Ready to Drink Alcoholic Beverages upto 20⁰ proof strength (except Indian Made Beer). The new L-10B license will be granted to a departmental store having minimum annual turnover of Rs.25 lacs of non-alcoholic items & in case of renewal of existing licences, it would be ensured that the share of sale of liquor products is not more than 50% of the total turnover in the preceeding year. Tasting Sessions will also be allowed in a departmental store, provided that the licensee erects a separate screened enclosure in the store for this purpose.

The assessed fee on liquor sold at these stores is fixed as under: -

Sr. No.	Particulars	Rate
01.	Imported Foreign Liquor	Rs.116/- per B.L.
02.	Imported Beer.	Rs.11/- per B.L.
03.	Imported Wines, Cider, Ready to Drink Alcoholic Beverages & Liqueur.	Rs.11/- per B.L.
04.	Domestic Wine & Ready to Drink Beverage upto 20 ⁰ proof strength (except Indian Made Beer)	Rs.11/- per B.L.

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

GENERAL

1. Mode of Grant: - The following procedure will be adopted for grant of retailsale country liquor (L-14A) & retailsale foreign liquor (L-2) licences: -

(i) All the retailsale foreign liquor (L-2) & retailsale country liquor (L-14A) licences will be granted by inviting sealed tenders by issuing a public notice for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012.

(ii) Tenders will be invited separately for each retailsale licence. The bidder will be required to furnish bid only in the prescribed format individually and separately for each vend/licence. A bidder can apply for any number of vends/licences, however each bidder will be allowed to submit only one bid for a particular vend. In case multiple tenders are submitted by a tenderer for a particular vend, all his bids will be liable for rejection/cancellation. The retailsale foreign liquor (L-2) licences will have three categories namely Liquor Shops in pre-fabricated temporary structures, Modern Liquor Shops & Liquor Shops in SCO's/SCF's/Shops/Booths, etc.. The retailsale country liquor (L-14A) licences will have two categories namely Liquor Shops in pre-fabricated temporary structures & Liquor Shops in SCO's/SCF's/Shops/Booths, etc.. The number & category of licences to be offered in various localities/sectors will be specified at the time of issuance of public notice inviting tenders.

(iii) The reserve price for retailsale foreign liquor (L-2) licence & retailsale country liquor (L-14A) licence is fixed as under for a period of twelve months, commencing from 1st May, 2011 and ending on 30th April, 2012: -

<u>Category-I:-</u>	Retailsale Foreign Liquor (L-2) Licence in pre-fabricated temporary structures: Rs.45 lacs
<u>Category-II:-</u>	Retailsale Country Liquor (L-14A) Licence in pre-fabricated temporary structures: Rs.37 lacs
<u>Category-III:-</u>	Retailsale Foreign Liquor (L-2) Licence in SCO/SCF/Shop/Booth, etc.: Rs.36 lacs

Category-IV:- Retailsale Country Liquor (L-14A) licence in SCO/SCF/Shop/Booth, etc.: Rs.32 lacs

Category-V:- Retailsale Foreign Liquor (Modern Liquor Shops) L-2 licence: Rs.36 lacs

(iv) The category wise detailed list mentioning localities/sectors of retailsale foreign liquor licences & country liquor licences, for which tenders are to be invited will be got advertised/published after getting it approved from Excise & Taxation Commissioner-cum-Financial Commissioner.

(v) The tenderer will be required to submit pay order/demand draft of Rs.25,000/- as participation fee with each tender at the time of submission of tender, which will be non-refundable & non-adjustable

(vi) In case of individuals or partnership firms, the tenderer will be required to submit age proof, copy of PAN of self or of all partners of a partnership firm/partnership firm and eligibility affidavit under order 7 of Punjab Intoxicants Licence & Sales Orders, 1956 (as applicable to U.T. Chandigarh) along-with the tender document containing bid.

(vii) In case of companies, the tenderer will be required to submit Registration Certificate issued by the Registrar of Companies under the Companies Act, 1956, a copy of PAN in the name of company, list of Board of Directors, a resolution passed by the Board of Directors authorizing any person to apply on behalf of the company and eligibility affidavit under order 7 of Punjab Intoxicants Licence & Sales Orders, 1956 (as applicable to U.T. Chandigarh) along-with the tender document containing bid.

(viii) The tender document containing bid amount shall be signed by an individual or by all partners of a partnership firm or by authorized person on behalf of a company, as the case may be.

(ix) Participation Fee & Earnest Money along-with requisite documents shall be submitted by the tenderer in an open envelope marked "Technical Bid". The financial bid quoting the bid amount shall be sealed by the tenderer in a separate envelope marked "Financial Bid". Both these envelopes shall be marked "TENDER FOR RETAILSALe FOREIGN LIQUOR OR COUNTRY

LIQUOR LICENCE” by clearly mentioning the name of the licence applied for with code, category & sector/locality as mentioned in the public notice. The same should reach the office of Asstt. Excise & Taxation Commissioner, U.T. Chandigarh before last date & time fixed for submission of tender documents, as publicized by the Department. The receiving officer will check the particulars of technical bid at the time of receipt of tender and if, technical bid is found in order, only then the prospective tenderer will be allowed to submit financial bid. In case, the applicant tenderer insists for submission of financial bid where the technical bid is not in order, the same will be accepted by receiving officers, however such tender will be liable to be rejected later on. The wrong mentioning of details on the envelope will render the application liable to be rejected. No tender document containing bid will be received after the expiry of last date & time. In case of non-submission of participation fee or requisite earnest money, the tender will be considered invalid & the amount of participation fee or earnest money submitted with the tender document will stand forfeited.

(x) The licence will be allotted to the highest eligible tenderer (offering highest bid), quoting bid equal to or above the reserve price for a particular licence/vend. In case, more than one bid quoting the same highest price are received, the successful tenderer/bidder will be determined by a draw of lots amongst the tenderers quoting the same highest amount. In case, there is no bid or no eligible bid equal to or above the reserve price, the bids will be invited again. However, the licences will be granted only to those successful tenderers/allottees, who have the spaces in their possession & control, where they can start the liquor vend.

(xi) Each tenderer will be required to furnish pay order/demand draft of 25% of the reserve price as earnest money. The successful tenderer will be further required to deposit 35% of bid amount within seven days from the date of finalizing the tenders (the exact date will be mentioned in the public notice inviting tenders) failing which the earnest money will stand forfeited. In such case, the liability of the highest tenderer will be limited only to the extent of earnest money tendered by him with the tender document. Such licence will be offered again by inviting fresh tenders. The earnest money paid with the

application/tender document will be adjustable in initial 35% amount of licence fee. e.g. if a tenderer submits a bid of Rs.50 lacs, for which he has paid an earnest money of Rs.8 lacs, the initial 35% amount which works out to be Rs.17.5 lacs will include Rs.8 lacs paid as earnest money earlier with tender document.

(xii) The new licenses will be granted in the Sectors, Industrial Areas, Rehabilitation Colonies, already existing Pucca structures in the areas where such structures are allowed by the Administration in the Villages. However, the licences will be granted only to those successful tenderers/allottees, who have the spaces in their possession & control, where they can start the liquor vend.

(xiii) The successful tenderer shall be solely & fully responsible for arrangement/possession of premises for operating a liquor vend. The Department will have no responsibility, whatsoever, in case a successful tenderer fails to make an arrangement for a premises. Similarly, the Department will not be responsible for providing land for pre-fabricated temporary structures. However, the licences will be granted only to those successful tenderers/allottees, who have the spaces in their possession & control, where they can start the liquor vend.

(xiv) The Excise & Taxation Commissioner-cum-Financial Commissioner will be the competent authority for approving any additional clause in term & condition of the tender or procedure to be adopted for finalizing the tenders.

(xv) The process of allotment shall be conducted by a committee comprising of Collector (Excise) & a Sub-Divisional Magistrate. The Chandigarh Administration shall appoint Senior Officer from the Administration, as observer, who will supervise the proceedings.

(xvi) The tender document shall be duly entered in page numbered & indexed register or registers to be maintained in the office of AETC by an officer or officers not below the rank of ETO. Each register shall be authenticated by AETC. Vend wise receipt of all tenders shall be recorded in the register. Vend code, name of vend and category shall be recorded on top of the page of the register. Each tender for a vend shall be entered in a date wise manner.

There shall be serial number in a running ascending order, date of submission, name of tenderer/bidder, details of earnest money & participation fee, signature of bidder/tenderer and receiving officer.

(xvii)The serial number of register shall be recorded on a label to be affixed on the cover of the sealed 'Financial Bid' envelope also. Thereafter, the envelope shall be signed by the bidder or their representative and put in the sealed box.

(xviii)A duly signed receipt from receipt book shall be granted to the bidder/participant, which will be his/her pass for entry into the allotment hall on the date of allotment.

(xix)The whole process of allotment shall be video graphed.

(xx)The sealed bids shall be put in the box by the bidder himself/herself or their representative.

(xxi)Each box should have one slit through which the bids can be put in the box. There shall be one opening of the box, which shall be locked & sealed by a Sub-divisional Magistrate & the keys shall remain with him.

(xxii)Each box shall be numbered & marked prominently for the type of vend, for which the bids are submitted.

(xxiii)Each box shall be sealed by the Sub-divisional Magistrate before the start of the process of receiving tenders in the presence of all those, who wish to be present. This should be done under intimation to the Excise & Taxation Commissioner.

(xxiv)The boxes shall be opened on the date of allotment by the committee comprising of Collector (Excise) & a Sub-divisional Magistrate in the presence of all participants, who wish to be present there. A separate arrangement for media shall also be made during the allotment process.

(xxv)Adequate security personnel shall be deputed throughout the bid process, where the boxes are kept & stored. The boxes will move to the allotment hall under adequate police security.

(xxvi)The allotment shall take place at duly publicized venue on the date &

time to be fixed by Excise & Taxation Commissioner, U.T. Chandigarh.

(xxvii)Entry to the venue of allotment shall be regulated by pass issued to the bidders, if any person commits misconduct at the venue, he shall be debarred from participating in the proceedings and his/her earnest money will be liable to be forfeited.

(xxviii)List of vend wise bidders shall be displayed on a day prior to the date of allotment in the O/o AETC. If more than one round of tender is required, than it would be sufficient to display the list of vend-wise bidders before the stipulated time for opening of tenders. Allotment of retailsale foreign liquor (L-2) vends shall be taken up before the retailsale country liquor (L-14A) vends. The boxes shall be taken up in ascending order of its marked number and opened/ processed one at a time. It will be brought before the committee for its examination. The box shall be opened after announcement with regard to vends concerned and number of bidders. The vend wise list of bidders should be kept ready for reference and should be prominently displayed. Thereafter, with the permission of the committee, the seal of the Box shall be opened. The bids shall be brought out and processed vend wise. Vend wise number of bids received from box shall again be announced. Thereafter, vend wise financial bids shall be opened in full view of the audience in ascending order of vend code. The vend shall be allotted to the highest bidder quoting equal to or above the reserve price. The result shall be announced and recorded. In case, there is more than one bid of highest amount, the successful bidder shall be determined by draw of lot.

(xxix)Verification of particulars would be made in respect of the successful allottees before the license is actually granted. The verification of documents furnished by the successful allottee shall be made by the Excise Inspector of the respective circle

(xxx)The list of successful allottees shall also be displayed at a conspicuous place in the office of the AETC

(xxxi)The licenses shall be granted by the Collector (Excise) after the approval of the Excise & Taxation Commissioner, U.T. Chandigarh.

(xxxii) All licenses, whether for wholesale or for retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/Orders/Regulations/Instructions/Policies framed there under from time to time as applicable to U.T. Chandigarh

(xxxiii) No interest will be payable on the earnest amount.

- 2. Categorization of Retail Vends (L-2/L-14A):** - The reserve price of different categories of retailsale Foreign Liquor (L-2) & Country Liquor (L-14A) licences is fixed as under for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012: -

<u>Category-I:-</u>	Retailsale Foreign Liquor (L-2) Licence in pre-fabricated temporary structures: Rs.45 lacs
<u>Category-II:-</u>	Retailsale Country Liquor (L-14A) Licence in pre-fabricated temporary structures: Rs.37 lacs
<u>Category-III:-</u>	Retailsale Foreign Liquor (L-2) Licence in SCO/SCF/Shop/Booth, etc.: Rs.36 lacs
<u>Category-IV:-</u>	Retailsale Country Liquor (L-14A) licence in SCO/SCF/Shop/Booth, etc.: Rs.32 lacs
<u>Category-V:-</u>	Retailsale Foreign Liquor (Modern Liquor Shops) L-2 licence: Rs.36 lacs

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

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

- c. Computerized system of issuing cash memos
 - d. Systematic layout of liquor in shelves which can be accessed by the walk in consumers.
 - e. These MODERN liquor shops would also be allowed to have liquor tasting sessions wherein the shop owner would be allowed to promote liquor by offering tasting of the same and there would be no need to take a separate licence for Tavern.
 - f. Sale of IMFL/IFL/Beer/Wine and other bar accessories will be allowed.
- 3. Mode of Recovery of License Fee for L-2/L-14A licenses:** - The licensee will be required to pay 35% of licence fee (bid amount) within seven days from the date of finalizing the tenders, which will also include the earnest money tendered by him with the tender document. The remaining 65% of the licence fee will be payable in two installments i.e. 35% by 31st May & 30% by 31st August, 2011.
- 4. Quota of Indian Made Foreign Liquor:** - The basic quota of IMFL for Foreign Liquor (L-2) licences only is fixed at 2 crore proof litres for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012, which will be distributed equally amongst the maximum permissible number of 152 retailsale foreign liquor (L-2) licences. This quota will include Imported Foreign Liquor also. Each licensee will be required to lift the basic quota allocated to his vend and in case of non-lifting of basic quota, the licensee will have to pay Excise Duty @Rs.23/- per proof litre on unlifted quota. The lifting of Beer by both retailsale country liquor (L-14A) & foreign liquor (L-2) vends will not be a part of above said quota fixed for these type of vends. Similarly, wines, champagne, cider, ready to drink beverages, liqueurs, etc. will not be a part of above said quota.
- 5. Possession limit:** - Quantity of purchase and possession of liquor by an individual from L-2/L-14-A for Country liquor, IMFL, Beer and Wine is kept unchanged & fixed as under:
- 1. Country Liquor : - 2 Bottles of 750 ML

2. IMFL/IFL : - 18 Bottles of 750 ML
3. Beer : - 36 Bottles of 650 ML
4. Wine : - 18 Bottles of 750 ML

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

1. IMFL/IFL : - 36 Quarts of 750 ML Rs. 220/- for a year or part there of
2. Beer : - 72 Bottles of 650 ML &
3. Wine : - 36 Bottles of 750 ML Rs. 2200/- for life time.

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

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

9. Excise Duty on Denatured Spirit: - The Excise Duty on denatured spirit will be leviable @Re.0.85/- per BL.

10. Fee of Permit on Functions/Celebration (L-42): - Permit fee @ Rs. 1100/- per day per function will be charged on the permit allowing service of liquor on special occasions.

11. Location of Liquor vends: - No liquor vend shall be permitted to be opened near (not less than 50-meters from main gate of any) place of worship, educational institution & place of public entertainment. The liquor vend on the National Highway/ State Highway are required to be located strictly as per the

provisions stipulated in the Punjab Scheduled Roads & Controlled Area (Restriction of Unregulated Development) Act, 1963. No liquor vend shall be allowed to be opened at a distance of less than 150 meters of National Highway (except within Municipal Corporation) limits. The distance shall be measured from the main entrance of the liquor vend. Administration reserves the right to refuse permission for a particular location for the reasons of public

morality, public health and public order

12. **Checking by Health Department:** -No officer of any other department to take action or check the quality of liquor produced and sold in U.T., Chandigarh except alongwith the Excise Officer not below the rank of Excise Inspector.
13. **VAT on Country Liquor/IMFL/ Beer/Wine, etc.:** - VAT on Country Liquor, IMFL, Beer, Wine, etc. is kept unchanged @12.5%.
14. **Tavern:** - Tavern to continue both with Country Liquor (L-14A) and IMFL (L-2) vends at licence fee of Rs. 60,000/- and Rs. 1.20 lacs respectively for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012. The Tavern shall be located in separate premises from the vend by metes and bounds. Tavern attached to L-2 vend to have eight tables (minimum) with seating capacity of 40 persons, to have temperature control system within the premises, clean and modern toilets and cutlery and crockery of good standard. Tavern attached to country liquor vends located in the sectoral grid to have attached toilets, neat & clean premises and cutlery and crockery of good standard. In order to further improve the ambience and functioning of Tavern attached to L-2 vends the following conditions will be mandatory for grant of the license.
 - i) To have provision for metered electric and water supply.
 - ii) To have proper system of garbage collection and disposal.
 - iii) To have a separate kitchen.
 - iv) To have tiled flooring in kitchen, seating hall and toilets.
 - v) To have family enclosures
 - vi) To provide meal (Dal + 4 Chapatis for Rs.25/-)

The Collector may refuse to grant a license for Tavern in exercise of the powers conferred under section 35 of the Punjab Excise Act, 1914 as applicable to UT, Chandigarh.
15. **Grouping and clubbing of vends:** -No grouping and clubbing of vends is to be allowed.
16. **Strength of liquor to be sold:** - Standard strength of IMFL to be sold in U.T. Chandigarh shall be 75 degree. However Excise Commissioner is empowered to allow sale of IMFL/IFL of any strength other than the standard strength to

facilitate opening up market to all reputed/popular brands of low alcohol content.

- 17. Checking of vends by Police Officer:** - Gazetted officers of the rank of DSP and above to check the excise vends after taking with him an excise officer not below the rank of Excise Inspector.
- 18. Revalidation Fee of Permits:** - Revalidation fee @ of Re.0.55/- per B.L. will be charged for the revalidation of the Permits whose validity has expired.
- 19. Size of Excise Bottles:** - The size of bottles to be as given below
- | | | |
|----|---------------|---------------------------------|
| 1 | 750 ML: - | All type of liquor except beer. |
| 2 | 375 ML: - | All type of liquor except beer. |
| 3 | 180 ML: - | All type of liquor except beer. |
| 4 | 90 ML: - | All type of liquor except beer. |
| 5 | 1000 ML: - | IMFL/IFL. |
| 6 | 1.25 L: - | IFL. |
| 7 | 2.25 L: - | IFL. |
| 8 | 4.5 L: - | IFL. |
| 9 | 650 ML: - | Beer. |
| 10 | 325/330 ML: - | Beer. |
| 11 | 500 ML: - | Beer. |
| 12 | 275 ML: - | RTD & Wine. |
| 13 | 60 ML: - | IMFL/IFL |

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

- 20. Bottling Plants:** - The renewal fee of B.W.H.-2 (Bottling Plant License) is fixed at Rs. 5.30 lacs for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012. Further, the bottling plant licensees will be granted D-2 license to redistill the rectified spirit to improve the quality of their products on the payment of license fee of Rs.1.60 lacs for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012. In case of new B.W.H.-2 licenses, a fee of Rs.7.50 lacs will be charged for issuing Letter Of Intent (LOI) for establishing a B.W.H.-2 license in U.T.. The license fee for new B.W.H.-2 license is fixed at Rs.20 lacs and the fee of LOI will be adjustable if the

applicant fulfills the conditions of LOI within 6 months of the date of issue of the LOI within the same financial year. Further, the license fee of L-11 & L-15 licenses issued to the B.W.H.-2 licenses is fixed at Rs.1,10,000/- & Rs.25,000/- respectively for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012.

- 21. License fee of Wholesale and Retail sale license of denatured spirit (L-17):** - The annual license fee of Wholesale & Retail sale License of Denatured Spirit for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012 is fixed as under: -

- | | | | |
|----|-------------|---|-------------|
| 1. | Wholesale | : | Rs.15,000/- |
| 2. | Retail sale | : | Rs.3000/- |

The various levies for a period of twelve months commencing from 1st May, 2011 to 30th April, 2012 i.e. License Fee, Duty, Assessed Fee, Import & Export fee, etc. as per the new proposal are given in the following chart: -

LICENCE FEE

S. No.	Name of License	License fee for a period of twelve months commencing from 1 st May, 2011 to 30 th April, 2012
1.	BWH-2 (Bottling Plant for bottling of Country Liquor/ IMFL)	Rs. 5.30 Lacs (in case of renewal)
2.	L-1B (Wholesale license of IMFL, Whisky, Rum, Gin)	Rs. 5.25 Lacs + Rs. 1.60 Lacs per brand for those brands having sale volume of 2,000 cases or above and Rs. 32,000/- for those brands having sale volume below 2,000 cases during the financial year 2010-11
3.	L-1 C (Wholesale license of Beer)	Rs. 90,000 per brand
4.	L-1 C1 (Wholesale license of RTD)	Rs. 55,000/- per brand (All flavours to be treated as a single brand)
5.	L-1 D (Wholesale license of Wine)	Rs. 3500/- per brand
6.	L-1DF (Wholesale license of imported wine)	Rs. 3500/- per brand
7.	L-1 F (Wholesale license of Imported	Rs. 2.60 Lacs

	Liquor)	
8.	L-2 (Retail vend of foreign liquor for consumption off the premises).	<u>Reserve price</u> a) Retailsale Foreign Liquor (L-2) Licence in pre-fabricated temporary structures: Rs.45 lacs b) Retailsale Foreign Liquor (L-2) Licence in SCO/SCF/Shop/ Booth, etc.: Rs.36 lacs c) Retailsale Foreign Liquor (Modern Liquor Shops) L-2 licence: Rs.36 lacs
9.	L-3, L-4 & L-5 (Retail vend of foreign liquor in a hotel/restaurant/in a bar attached with restaurant).	Rs. 3.10 Lacs
10.	L-9 (Retail vend of foreign liquor in a Military Canteen)	No License Fee
11.	L-10 A (Retail vend of draught beer in a restaurant)	Rs. 22,000/-
12.	L-10 A clubbed with L-3/ L-4/ L-5/ L-12 C (Retail vend of draught beer in a restaurant/hotel/club having hard liquor Bar).	Rs. 22,000/-
13.	L-10 AA (Retail vend of Wine for consumption on the premises)	Rs. 12,000/-
14.	L-10B (Retail vend of Imported Foreign Liquor, Beer & Wine in a Departmental Store)	Rs. 3.10 Lacs
15.	L-11 (Bottling of Foreign Liquor)	Rs. 1,10,000/-
16.	L-12 C (License for the retail vend of foreign liquor at a club)	Rs. 1.55 Lac upto 1500 members Rs. 3.10 Lacs for 1501 to 2500 members Rs. 6.20 Lacs for 2501 to 3500 members Rs. 12.40 Lacs for more than 3500 members
17.	L-13 (Whole Sale vend of Country Spirit)	Rs. 2.60 lacs
18.	L-14 A (Retail vend of County Liquor for consumption off the premises)	<u>Reserve Price</u> a) Retailsale Country Liquor (L-14A) Licence in pre-

		fabricated: Rs.37 lacs b) Retailsale Country Liquor (L-14A) licence in SCO/SCF/Shop/ Booth, etc.: Rs.32 lacs
19.	L-15 (Bottling of Country Spirit)	Rs. 25,000/-
20.	L-16 (Reduction of Country Spirit)	Nil
21.	L-17 (Vend of denatured spirit) Wholesale Retail	Rs. 15,000/- Rs. 3000/-
22.	L-42 (Permit for liquor consumption and possession on Special Occasions)	Rs. 1100/- per day
23.	L-42 A (Special possession permit for denatured spirit)	No License fee
24.	L-50 (One Year Possession Permit)	Rs. 220/-
25.	L-50 (Life Time Possession Permit)	Rs. 2200/-
26.	L-52 (Tavern) a). CL vend (L-14 A) b). IMFL Vend (L-2)	Rs. 60,000/- Rs. 1.20 Lac
27.	Letter Of Intent (LOI) for establishing new B.W.H.-2 license	Rs. 7.50 lacs
28.	New B.W.H.-2 license	Rs.20lacs (However, the fee of LOI will be adjustable, if the applicant fulfills the conditions of LOI within a period of 6 months of the date of issue of LOI within the same financial year.
29.	D-2 (license to redistill rectified spirit granted to B.W.H.-2 licensee)	Rs.1.60 lacs

DUTY

Sr. No.	Particulars	Rate
01.	IMFL 75 degree	1. Cheap, Economy, Medium , Premium & Ultra Premium Brands: - Rs.23/- per PL 2. Semi Deluxe & Deluxe Brands: - Rs.25/- per PL 3. Ultra Deluxe Brands: - Rs.40/- per PL
02.	Country Liquor 50 degree	Rs.7/- per P.L.
03.	IMFL 60 degree (Country Liquor Quota)	Rs.7/- per P.L.
04.	Beer having alcoholic contents upto 5.25 % v/v	Rs.9/- per bottle of 650 ml
05.	Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v	Rs.15/- per bottle of 650 ml
06.	Wine, Cider, Champagne & RTD	Rs.12/- per B.L.

07.	Draught Beer having alcoholic contents upto 5.25 % v/v	Rs.12/- per B.L.
08.	Draught Beer having alcoholic contents exceeding 5.25% & upto 8.25 % v/v	Rs.18/- per B.L.
09.	Denatured Spirit	Re.0.85/- per B.L.

IMPORT FEE

Sr. No.	Particulars	Rate
01.	IMFL 75 degree	Rs.2.50/- per P.L.
02.	Country Liquor 50 degree	Re.2.50/- per P.L.
03.	IMFL 60 degree	Re.2.50/- per P.L.
04.	Beer having alcoholic contents upto 5.25 % v/v	Rs.2.20/- per case
05.	Beer having alcoholic contents exceeding 5.25% & upto 8.25% v/v	Rs.2.20/- per case
06.	Wine, Cider, Champagne & RTD	Rs.3.50/- per case
07.	Draught Beer having alcoholic contents upto 5.25 % v/v	Re.0.30/- per B.L.
08.	Draught Beer having alcoholic contents exceeding 5.25% & upto 8.25 % v/v	Re.0.30/- per B.L.
09.	Imported Foreign Liquor	Re.2.50/- per P.L.

EXPORT FEE

Sr. No.	Particulars	Rate
01.	Country Liquor	Re.0.22/- per P.L.

ASSESSED FEE

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

Sr. No.	Particulars	Rate
01.	IMFL	Rs.5.50/- per B.L.
02.	IFL	Rs.5.50/- per B.L.
03.	Beer	Re. 1.10/- per bottle of 650 ML

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

Sr. No.	Particulars	Rate
01.	IMFL	Rs.116/- per B.L.
02.	IFL	Rs.116/- per B.L.
03.	Beer	Rs.11/- per B.L.
04.	Wine, Cider, Champagne & RTD	Rs.11/- per B.L.

L-9 (Military Canteen)

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

L-10 B (Departmental Store)

Sr. No.	Particulars	Rate
01.	Imported Foreign Liquor	Rs.116/- per B.L.
02.	Imported Beer	Rs.11/- per B.L.
03.	Imported Wine, Cider, Liqueur, RTD, etc.	Rs.11/- per B.L.
04.	Indian Wine	Rs.11/- per B.L.

PERMIT FEE

Sr. No.	Particulars	Rate
01.	IMFL/IFL (L-1B/L-1 F/L-9 Licenses)	Re.1.10/- per P.L.
02.	Beer (L-1C/ L-1 F/L-9) Licenses).	Rs.5.50/- per case.

BRAND REGISTRATION FEE

Sr. No.	Particulars	Rate
01.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.1.60 lacs per brand if sale volume is above 20 thousand cases during the year 2010-11.
02.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.80,000/- per brand if sale volume exceeds 10 thousand cases & is upto 20 thousand cases during the year 2010-11.
03.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.20,000/- per brand if sale volume exceeds 1 thousand cases & is upto 10,000 cases during the year 2010-11.
04.	IMFL/Beer/Rum/Vodka/Gin/ Scotch & Brandy	Rs.10,000/- per brand if sale volume is less than 1

		thousand cases during the year 2010-11.
05.	Wine, Cider, Liqueur, Champagne & RTD, etc.	Rs.2500/- per brand.
06.	Imported Foreign Liquor/Imported Beer	Rs. 5000/- per brand.

ADDITIONAL LICENSE FEE

Sr. No.	Particulars	Rate
01.	Imported Foreign Liquor	Rs.40/- per P.L.
02.	Imported Beer having alcoholic contents upto 5.25 % v/v	Rs.9/- per bottle of 650 ml.
03.	Imported Beer having alcoholic contents exceeding 5.25% & upto 8.25 % v/v	Rs.15/- per bottle of 650 ml.
04.	Imported Wine, Cider, Champagne, Liqueur, etc.	Rs.12/- per B.L.

REVALIDATION FEE

1.	All types of Liquor	Re.0.55/- per B.L.
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VAT

1.	All types of Liquor	12.5%
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