Government of Jammu and Kashmir Finance Department Civil Secretariat, Jammu

NOTIFICATION Jammu, the 31st March 2021

S.O. //4. :- The Excise Policy 2021-22 enunciated as hereunder will come into force on 1st April, 2021 and will continue to remain in force till 31st March, 2022. However, the Government of Jammu and Kashmir may revise the same at any point during the course of the year.

1. Policy Objectives .-

- 1.1. To bring about greater social consciousness about the harmful effects of consumption of liquor and alcoholic beverages;
- 1.2. To encourage transition from high to low alcoholic content beverages;
- 1.3. To rationalize the number of taxes/duties and other levies to optimize revenues for common good.
- 1.4. To check bootlegging/smuggling of liquor in the Union Territory of Jammu and Kashmir from neighbouring states/union territories;
- 1.5. To provide choice of brands and places for consumption to its consumers and a level playing field to all the stake holders;

2. Types of Licenses and issuance thereof

2.1 The Licenses shall be issued as per the provisions of J&K Excise Act, 1958 and the rules framed thereunder.

| Туре | Form | Nature |
|--------|---------|--|
| Туре А | JKEL-1 | Wholesale vend of Foreign liquor, imported Liquor and Wine to the trade only |
| | JKEL-1A | Wholesale vend of Foreign liquor to themanufacturer outside the State for sale to JKEL-1 |
| | JKEL-1B | Trade (Wholesale BIO/Imported foreign liquor) |
| | JKEL-1W | Trade (Wholesale wine-Indian BIO). |
| Туре В | JKEL-3 | Retail vend of foreign liquor in hotel |
| | JKEL-3A | Bar with hotel with Banquet |
| | JKEL-4 | Retail vend of foreign liquor in a bar attached to a restaurant or cinema or theatre or Dak Bungalow |
| | JKEL-4C | Bar in a Banquet Hall |
| | JKEL-7 | License for the retail vend of foreign liquor at a club |



| | JKEL-7A | License for the retail vend of beer (bottled, tinned, draught beer in bar) |
|--------|---------|--|
| | JKEL-7B | Officer's Mess |
| | JKEL-7D | Beer Bar with Microbrewery |
| Туре С | JKEL-2 | Retail vend of foreign liquor to the public only |
| Type D | JKEL-5 | Wholesale and retail vend of foreign liquor in military canteer including unit run military canteen or those run regimentally by the paramilitary forces. |
| | JKEL-5A | Master Canteen for (PMF/Police) |
| | W-2 | CSD Bond |
| Type E | JKEL-12 | Wholesale denatured spirit, wholesale and /or retail/possession and use of denatured spirit/special denatured spirit/methylated spirit or any other spirit/Alcohol as per the requirement as the Excise Commissioner may deem fit. |
| | JKEL-13 | License for Possession and use of absolute Alcohol/rectified spirit/Denatured Spirit/Special Denatured Spirit/Methylated Spirit/Plain Spirit or any other spirit/Alcohol as per the requirement of Industrial unit as the Excise Commissioner may deem fit. |
| | JKEL-14 | License for Possession and use of absolute Alcohol/rectified spirit/Denatured Spirit/Special Denatured Spirit/Methylated Spirit/Plain Spirit or any other spirit/Alcohol as per the requirement of the Institution/organisation as the Excise Commissioner may deem fit. |
| | JKEL-15 | Export, import, transportation, sale or possession of Molasses |
| Гуре F | JKEL-6 | Bottling Plants |
| | D-2 | Distilleries |
| | | |

Notos

- 1. In addition to these, the Department shall continue to issue permissions to serve liquor on social occasions at private places, banquet halls, party halls and restaurants etc on payment of fee prescribed in para 12.
- 2.Permissible quantity of possession/use of Alcohol/spirit in respect of JKEL-12, JKEL-13 and JKEL-14 shall be decided by the Excise Commissioner on case to case basis.
- 2.1.1. A licensee holding JKEL-1Alicense shall be allowed to import liquor from any of its own distilleries or the distilleries located outside J&K with which it has a valid agreement to produce or bottle liquor on its behalf after paying a fee of Rs. 5.00 lac for each source.

2.2. Retail trade except JKEL-2

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- 2.2.1. The licenses for operating liquor vends shall be granted strictly in-accordance with the provisions of the 'J&K Excise Act, Svt.1958 and rules framed thereunder.
- 2.2.2. The Excise Commissioner shall grant new licenses for retail sale of liquor on the premises viz. Type B as per the provisions of 'J&K Excise Act, Svt. 1958', and 'J&K Liquor License and Sale Rules, 1984' at the locations as he/she may deem fit keeping in view the revenue potentialon account of tourism activity or in general to provide a legitimate place to the consumers to curb the illegitimate consumption of liquor at unauthorized premises in the area.
- 2.2.3. A non-refundable processing fee of Rs fifty thousand shall be charged for processing requests for grant of Type A and B licenses.
- 2.2.4. The department shall continue to issue Type D and Type E licenses as per the existing procedure.

2.3. Micro-brewery (JKEL-7D)

To encourage transition from high to low alcohol content beverages, the department shall issue Micro-brewery Licenses at the locations permitted by the Excise Commissioner.

2.4. Type-C licenses (JKEL-2).

2.4.1. Retail Vends shall be allotted in the form of individual units for the year 2021-22 on locations at Annexure "A" to this Policy. The Excise Department shall grant licenses for off-premises retail sale of liquor (JKEL-2), through e-auction. The department shall initially allot the number of vends as already allotted /operated in the said areas to domiciles of the UT of J&K. The list of all locations is annexed to this policy

2.4.2. MODE OF ALLOTMENT:

The allotment of vends shall be made by e-auction portal i.e.

https://jkexcisedept.auctiontiger.net in a completely secure and transparent manner. The detailed procedure for e-Auction/bidding instructions to the bidders shall be available on the e-auction portal and the official website of the Department i.e. www.jkexcise.nic.in.

2.4.3. ELIGIBILITY CRITERIA:

The Bidder should not be below the age of 21 years and be a domicile of UT of Jammu & Kashmir. He/she should be solvent up to 100 percent of the bid value and should not have been convicted/charge sheeted for any offence under the J&K Excise Act or facing a trial in any Criminal Court for any non-bailable offence or has criminal antecedents.. He should not be defaulter of the Excise Department. The bidder must also satisfy the eligibility criteria specified in the J&K Liquor license and Sale rules 1984.

2.4.4. NUMBER OF LOCATIONS THAT CAN BE BID FOR:

A bidder shall have to pay EMD/Bid Fee separately for each bid. However, to obviate the possibility of cartelization and monopolistic practices, only one location shall be allotted to a bidder for which bid is the highest.

2.4.5. PARTICIPATION/ REGISTRATION FEE:

Non-refundable/non-adjustable Participation/Registration Fee of Rs. Twenty-five thousand to be paid online through portal as per the link provided. In case of non-participation, the registration fee shall stand forfeited.

2.4.6. EARNEST MONEY DEPOSIT:

Earnest Money shall be Rs. 5.00 Lac for each vend.

2.4.7. RESERVE PRICE FOR EACH VEND:

The minimum reserve price to bid for each vend shall be Rs 5lacs.



2.4.8. SUITABILITY OF LOCATION for vend TO BE ENSURED BY THE BIDDER:

The successful bidder shall make his own arrangement for a shop/premises in the specified area (owned/leased/rented). The bidder shall ensure that the premises selected/identified by him meet the requirements of the Excise Act and rules made there under, including directions, if any, issued by the court of competent jurisdiction in this regard. The bidder shall also seek clearance of the identified/selected premises/shop from the District Magistrate concerned.

2.4.9. Payment of bid amount

The successful bidder will be required to deposit an amount equal to 50% of total bid amount under major head 0039 through GRAS/e-collect portal within two days from the date of finalization of bid for a vend and 100% of bid value within seven days of finalization of bid.

If the successful bidder fails to comply with the aforesaid condition of payment of bid money in the prescribed period, the earnest money shall stand forfeited. In such a case, the liability of the highest bidder will not be limited only to the extent of earnest money tendered by him in the auction process for a particular location, but any other location in which he is a stake holder shall also be cancelled and the respective deposits made in the form of earnest money or security for such other bids also shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments.

2.4.10. REGARDING MINIMUM GRARANTEED REVENUE.

Every Licensee will have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee; as shown against each area; as per procedure prescribed. MGRs shall be divided into twelve equal installments to be

deposited on 1st of every month compulsorily by the licensee. The MGR deposited at the beginning of month shall be adjusted against the actual amount of duties accruing on the stock of liquor lifted by the retailer. Any Duty/Fee over and above MGR shall also be remitted in Advance before lifting the liquor from wholesaler MGR shall be divided equally among the number of successful bidders for an area. Failure to deposit the 1st installment of MGR on due date shall automatically lead to cancellation of successful bidder. Every licensee shall have to lift Minimum Guaranteed Quota (MGQ) of JK Special Desi Whisky as shown against each Vend. The revenue deposited against the MGQ of JK Special Desi Whisky will be considered part of the MGR.

In case of failure to deposit the subsequent installments of MGR of the month on due date, the ETO concerned shall close the vend without any notice under an intimation to the DEC (Executive) and the Excise Commissioner and the same shall be opened only after payment of installment provided it is deposited within seven days. In case the installment is not deposited within seven days, the license shall be deemed to have been cancelled, his EMD shall be forfeited.

For any other exigency related to non operation of an allotted vend, the Excise Commissioner shall take appropriate steps as he may deem fit in the interest of Government revenue and regulation of trade.

2.4.11. CLOSURE OF VEND ON ACCOUNT OF OBJECTIONS FROM LOCAL PEOPLE, COURT ORDERS etc:

In case the vend is not allowed to operate on account of court orders, objections by local people, public institutions or any other reason beyond the control of the licensee, he shall be allowed to arrange an alternate premises in the same area by the Excise Commissioner within a period of 30 days subject to condition that complete duties/fee on account of Minimum Guaranteed quota are paid for the time granted, within 03 days of such closure. In case he fails to do so, the license shall be deemed to be cancelled from the date of closure of the business, and no compensation, refund or any claim whatsoever including that of

the EMD/ MGR of the month/License fee/duties/fee etc., shall lie against the Government on account of such closure.

In case any location could not be auctioned/allotted, same shall be put to auction again.

2.4.12. PROVISION FOR OPENING LIQUOR VENDS AT TOURIST PLACES:

The Department shall offer/facilitate setting up of liquor vends having high revenue potential in tourist locations in the Government owned/maintained Tourist facilities of JKTDC/Tourism Department/Tourism Development authorities/JK Cable Car corporation wherever possible

2.4.13. VERIFICATION BEFORE OPENING OF VENDS:

Verification of particulars/documents furnished by the successful bidder shall be made by the Committee/Officer authorized by the Excise Commissioner. The successful bidder shall be obliged to extend full cooperation in the verification process.

2.4.14. Committee to supervise the allotment process:

The process of allotment and operationalization of vends shall be supervised by a high level Committee constituted by the Government.

3. Grant of license to Manufacturing/Bottling plant.—

- 3.1. The existing Policy for issuance of licenses for Distilleries, Breweries and Bottling Plants in the State as laid down vide Government Order No. 99-F of 2003 dated 07.04.2003, read with Government Order No. 156-F of 2003 dated 22.07.2003, shall continue.
- 3.2. A non-refundable processing fee of Rs. 1.00 lac shall be charged for processing applications for setting up Distilleries, Breweries and Bottling Plants.
- 3.3. At the time of grant of LoI, a sum of Rs. 25 lacs shall be charged. Validity period of LoI shall be three years which shall be extendable for another period of three years subject to further payment of Rs 3 lacs.

4. Fixation of Maximum Retail Price:-

- 4.1. The Maximum Retail Price (MRP) of all types of Liquor including JK Special whisky and Beer shall continue to be notified by the Excise Commissioner for the year 2021-22 on the recommendations of the Price fixation Committee after factoring in all the applicable duties/fees on the EDP/EBP. An affidavit shall be submitted by the manufacturer declaring that the EDP/EBP offered is not higher than that of the neighboring states/UTs. Any increase in EDP/EBP over the previous year should be fully justified. However no increase in EDP/EBP shall be allowed for Imported Liquor/Beer/wine/RTD etc. No separate administrative/handling/freight cost shall be considered for fixation of MRP.
- 4.2. The following formats shall be used for calculation of MRP.

A. For brands manufactured outside J&K:-

| EDP/EBP including duties/exp enses of Exporting states/UT s (i.e FOR Type-A) | Exc ise Dut y | Imp ort Dut y | Assess ment duty + Additio nal License fee | Ex- JKEL- 1A price (landin g cost of JKEL- 1) | Prof it mar gin to JKE L-1 on land ing cost | Additional Lice fee + Assess ment duty of JKEL 1 | Ex whole sale price JKEL -1 | Prof it mar gin to JKE L-2 on Ex- JKE L-1 pric | Additional Lice fee + Assesses ment duty of JKEL-2 | MRP (retaile r) | Additional Assessment Duty on MRP (retaile r) | MRP On bottle | Roundi ng fee (if any) |
|--|------------------------|------------------------|--|---|---|--|--|---|--|-----------------------|---|---------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 (=1+2+ 3+4) | 6 | 7 | 8 (5+6+ 7) | 9 | 10 | 11 (8+9+1 0) | 12 | 13 (11+12 | 14 |

B. For Brands manufactured in J&K:

| EDP/E | Bottli | Excis | Landing | Profit | Additiona | Ex | Profit | Additi | | Additional | | |
|-------|--|-----------|-------------------|--|--|------------------------------|--|--|-----------------------|-----------------------------------|---------------------|--|
| BP | ng Fee and Franc hisee Fee | e Duty | Cost to JKEL-1 | margi n to JKEL -1 on landin g cost | 1 Lic fee + Assessme nt duty of JKEL 1 | wholesale price JKEL-1 | margi n to JKEL -2 on Ex- JKEL -1 price | onal Lic fee + Assess ment duty of JKEL- 2 | MRP (retail er) | Assessment Duty on MRP (retailer) | MRP on bottle | Ro un dir g fee (if an y) |
| 1 | 2 | 3 | 4(=1+2+ | 5 | 6 | 7(4+5+6) | 8 | 9 | 10=(7 +8+9) | 11 | 12(10 +1) | 13 |



Differential amount if any, on account of rounding-off/fixation of MRP shall be recoverable as rounding fee.

4.3 Profit margins of wholesale and retail Licensees shall be as detailed below on their purchase price (landing cost):

| Type | IFL/IMFL | JKSW | Beer/ Wine/RTD |
|------------------|------------------------|-------------------------|------------------------|
| Type A (JKEL- 1) | 4% oflanding Cost | 4% of landing Cost | 4% of landing Cost |
| Type C (JKEL-2) | 10% on Ex-JKEL-1 price | 10% on Ex- JKEL-1 price | 10% on Ex-JKEL-1 price |

- 4.4 All the duties applicable to Type-A licensees shall be remitted before dispatch of material from the premises. All the duties applicable to Type B Licenses except additional assessment duty shall be remitted in advance before lifting material from JKEL-1. In case any manufacturer /wholesaler fails/ refuses to provide/supply the Liquor to Type A/Type B & Type C, as the case may be, without any reasonable grounds within three working days of receipt of requisition and payment, he shall be liable to pay fine of Rs. 0.15 Lac for each requisition for each day of delay. In case Liquor is not provided/supplied beyond a period of next three days, the license of the defaulting licensee shall be liable to suspension/cancellation.
- 4.5 For purpose of classification, the brands shall be classified on the following parameters:-

| S.No | EDP/Case (in Rs) | Segment |
|------|------------------|---------------------|
| 1 | Upto 600 | Low cost |
| 2 | 601upto 800 | Economy |
| 3 | 801upto 1100 | Medium |
| 4 | 1101 upto 2500 | Premium |
| 5 | >2500 | Deluxe/Super Deluxe |

5. All liquors to be ENA based.

IMFL manufactured locally or imported from outside the State (other than Foreign Liquor Bottled-in-Origin (BIO), Bottled in India or Malt Whisky) shall be Extra Neutral Alcohol



Bottled-in-Origin (BIO), Bottled in India or Malt Whisky) shall be Extra Neutral Alcohol (ENA) based only. The use of rectified spirit as a base in manufacture/ sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.

6. Restriction on import of brands to protect the local industry:

To protect the Local Industry, there shall be a ban on import of IMFL brands having MRP uptoRs. 600/- per bottle into the union territory of J&K.

Franchisee fee of Rs. 18 per LPLshall be levied on Franchise Brands(IMFL) upto Economy segment, manufactured in J&K, which shall be payable at the time of issuance of permit. However, same shall not be applicable for exports outside J&K and for CSD/PMF supplies.

 Affixation of security hologram on IMFL, JK Special Whisky, Beer and Ready-to-Drink (RTD) Beverages.

In order to check Excise duty evasion, the manufacturers of IMFL, JK Special Whisky, Beer & RTD as well as Importers of IMFL/Wine/Beer etc. shall continue to affix Security Hologram as approved by the Excise Department till online tracking system is adopted by the Department.

8. Revalidation of permits:

The permit issuing authority after charging revalidation/cancellation fee of Rs. 10,000/-, may revalidate/cancel a permit which remains unexecuted or becomes time barred provided that the revalidation shall be permissible only once within a period of three months from the date of issue.

9. Renewal of licenses: For the purpose of renewal of Licenses for trade in Liquor except JKEl-2 licenses, if permissible in Law, the conditions applicable for grant of a new license shall also be applicable in accordance with the normative practices.

10. Approval of Labels:

10.1. As provided under section 16-A of the J&K Excise Act, Samvat 1958, labels for different brands of liquor for civil/CSD/PMF for the financial year 2021-22 shall be approved by the Excise Commissioner subject to payment of Label fee at the rate of Rs. 50,000/- per label, to be charged at the time of applying for brand classification/submission of EDP/EBP.

- 10.2. Labels in respect of brands which are not sold in the Union Territory of J&K and meant for export only shall be approved after charging Label fee of Rs 50,000/without mentioning MRP.
- 10.3. For BIO liquor and for all type of wine/Cider/RTD, label approval fee shall be Rs.10000/-for each brand.
- 10.4 The Department shall also explore and look into possibility of introducing other variants of liquor like Rum, Gin, Brandy etc. under JK Special Brands.

11. Packing material:

Liquor shall not be sold in plastic bottles being against the environment protection laws. All kinds of liquor will be sold in glass bottles/PET bottles and tin cans only. To ensure quality of PET bottles manufacturer shall comply with FSSAI standards. In addition to the packing sizes/ liquor strength presently in vogue, the Excise Commissioner may allow Excise Bottle of any packing size & liquor of any strength as he/she may deem fit.

12. License fee (per annum).

| Form of License | Amount |
|--------------------|--|
| Type A | For JKEL 1A: Rs. 3.00 Lac For JKEL 1:Rs. 1.50 Lac For JKEL 1:Rs. 2.00 LacUpto 35,000 cases (Cumulative) of IMFL/JK Special Whisky/wine/RTD/Cider/Beer. In addition to above, a license fee of Rs 12/- per case of IMFL/ JK Special Whisky/ wine and Rs. 3 /case in case of Beer/RTD/Cidershall be charged for sale exceeding 35,000 no. of cases. Case means:- 9BL in case of IMFL/IFL/JKSpecial/Wine And 7.8 BL in case of Beer/RTD/Cider |
| Туре В | JKEL-3: Rs 2.5 lacs, JKEL-3A:Rs 4.0 lacs JKEL-7A/7D: For Beer Bar/Microbrewery - Rs. 1.0 lacs JKEL-4:Rs 1.5 lacs. Others: Rs. 0.5 Lacs. -However, a onetime upfront fee of Rs 7.00 lac for new JKEL-3/ JKEL- |

| | 3A and Rs. 5 lac for JKEL-4 over and above the annual fee shall be levied. For new startups, established by availing Loan under any of the Self employment schemes of the Government, upfront fee shall be Rs. 3.0 lacs. -For new beer bars (JKEL-7A/7D) and JKEL-4C (Bar with Banquet hall) upfront fee shall be Rs. 2.0 Lacs over and above annual fee. To promote tourism, new Bars to be opened at Tourist places and areas falling under various Tourism Development Authorities shall pay Rs two lakh as onetime upfront fee andannual fixed license fee shall be charged @50% only. |
|--|---|
| Type C (JKEL-2) | As per bid received in e-Auction. |
| Type D | Rs 0.20 lac per annum Rs 1.50 lac per annum in case of Master Canteen Rs4.00 lac per annum in case of CSD Bond |
| Туре Е | Rs. 0.12 Lac per annum. |
| Type F | Rs. 8,00,000/- upto bottling of 10 Lakhs BL & Rs. 12,00,000/- for bottling more than 10 lakh BL. |
| Miscellane ous/Events/ Occasions | Rs 0.10 lacper occasion at banquets. Rs. 0.05 lac per occasion for restaurants. Rs. 0.02 per occasion at private places. Rs.0.10 for new year eve party. Rs. 1.00 Lac for annual permit for commercial property meant for Tourist accommodation located in water bodies in Tourist areas for serving Liquor, subject to storage of maximum of 24 Bottles of IMFL and 24 Bottles of Beer. |

13. Additional License fee:

| Form of License | Amount | |
|-----------------|--------|--|
| | | |

| Type A/B/C | Rs 10/bottle for IMFL (750 ml), Rs |
|------------|--|
| | 6/bottle (750 ml) of JK Special Whisky and |
| | Rs 5/BL for Beer/wine/RTD/Cider. |

14. Excise Duty: -CIVIL

| Kind | Brand | Amount | |
|--------------------------|---------------------|----------------|--|
| IMFL | Super Deluxe/Deluxe | Rs. 260.00/LPL | |
| IMFL | Premium/Medium | Rs 260.00/LPL | |
| IMFL | Economy | Rs 230.00/LPL | |
| IMFL | Low Cost | Rs 210.00/LPL | |
| IMFL | JK Special Whisky | Rs 225.00/LPL | |
| Wine | All Brands | Rs 110.00/BL | |
| Beer/Cider/RTD beverages | All Brands | Rs30.00/BL | |

Note: LPL stands for London Proof Litre& BL stands for Bulk Litre

15. Excise duty on Molasses/Rectified spirit

| Type | Rate |
|--|--------------------|
| Molasses | Rs. 20 per quintal |
| Rectified spirit/absolute alcohol/Extra ne alcohol (excluding Denatured Alcohol/Spirit) for other than in manufacturing of Liquor. | utral Rs. 10/litre |

16. Import Duty: - CIVIL

| Kind | Amount |
|--|--------------|
| IMFL including foreign liquor | Rs 45/750 ml |
| Beer | Rs 40/BL |
| Wine, Cider, RTD Beverages | Rs 20/BL |
| ENA/Malt Spirits for manufacture of Liquor | Rs 03/BL |

17. Bottling Fee

| Kind | Amount | | | |
|-----------------------------|---|--|--|--|
| IMFL | For all brands meant for local sales. 1. Own brands Rs 10.00/750 ml. 2. Franchisee brands upto Economy segment Rs. 10.00/750 ml. 3. Franchisee brands above Economy segment Rs 12.00/750 ml. | | | |
| JKSW | Rs 08.00/750 ml meant for all local sales. | | | |
| Beer | Rs 10.00/BL for own brands and Rs 12.00/BL for franchisee brands meant for all local sales. | | | |
| Wine/Cider/RT DBeverages | Rs 10.00/BL | | | |

Debonding Fee @ Rs. 3/BL shall be levied on spirits where bottling fee is not levied.

Bottling/Debonding Fee shall be payable on the last day of the month.

There shall be no bottling fee on the liquor/Beer meant for export purpose.

18. Export Duty:

| Kind | Amount |
|------|----------------------|
| IMFL | Rs. 2.00 per 750 ml. |
| Beer | Rs. 0.50 per BL. |

19. Tax and Duties on CSD/PMF etc: Excise Duty and Import Duty on CSD/PMF shall be 25% less than that on Civil for all types of liquor.

20. Assessment Duty (civil):

A.Type"B"&Type "C" licensees



| per 750 ml |
|--------------|
|) per 750 ml |
| per BL |
| |

B. TYPE "A" Licensee

| Type of Liquor | Assessment Duty | | |
|--------------------------|---------------------------------|--|--|
| IMFL/IFL/JK Special | Rs 5.00 per bottle of 750 ml | | |
| Beer/Wine/RTD/Cider etc. | Rs.5.00 per bottle of 650 ml | | |

21. Additional Assessment Duty (AAD)

A. License Type B, C (JKEL-2) and Type 'D'.

| Kind | Amount |
|------------------------------------|--|
| IMFL including foreign liquor/ | 40% of MRP. |
| JK Special Whisky/ | Illustration: |
| Beer (all types including imported | For MRP of Rs 500/-, |
| beer | AAD shall be calculated as under: (500 X 40)/ (100 + 40) |

Provided that for BIO liquor and for all Wine/Cider/RTD, additional assessment duty shall continue to be charged @ 20%.

Provided further that:

- a. In case of CSD, the additional assessment duty shall be charged at the time of sale to URCs, at ex-depot price duly certified by Regional Manager, CSD and it shall not be charged at the level of URCs.
- b. The additional assessment duty paid by CSD from September 2017 to August 2020 shall also be at the ex-depot price.
- c. In case of PMFs, the additional assessment duty shall be charged @ 40% of listed rates duly certified by the Inspector General or equivalent rank Officer.

- d. The AAD of CSD/PMF shall be calculated as per Formula given at Para 21-A.
- 22. Draught Beer: Assessment Duty on Draught Beer supplied directly from the Brewery to the bars in kegs shall be levied at Breweries @ Rs.10.00 per BL. In case of import, assessment duty shall be levied at JKEL-1A/JKEL-1B as the case may be. Draught Beer in Kegs shall also be allowed to be served in parties/ gatherings/social occasions for which a permit shall be issued by the competent Authority on payment of all the duties applicable to Type B license, in advance at the time of applying for permit.
- 23. Import of Liquor: Upto two bottles of imported 'Duty Free' liquor accompanied with proper invoice shall be allowed to be carried into J&K by any bonafide person.

24. Online services and inventory management system:

In order to promote Ease of Doing Business, each Licensee shall be required to procure and install and make necessary provision for IT and non IT infrastructure at his licensed premises as may be required for successful implementation of online services for registration, permits, payment of taxes and duties and inventory management system for production, import, trade/sale of liquor.

25.Failure to deposit the dues: Non-payment of duties on the due date shall lead to suspension of sale by the concerned Range ETO. Besides, the licensee shall also be liable to pay 2% penalties/month as provided in the J&K Excise Act, from the date next following the day on which any payment recoverable from him becomes due to the Government until the date on which such payment is actually made or recovered whatever may be the reason of lapse of time.

26. Social Responsibility Corpus Fund

The long Term objective of the Government is to discourage the consumption of Liquor primarily through educating the masses regarding harmful effects of consumption of Liquor.

Towards this end, the department shall spend money on educating people through activities like awareness campaigns, engagement with local youth and communities through sports/cultural & other co-curricular activities and drug de-addiction programs. Accordingly, the Department will exhort its stakeholders, in particular liquor license holders in Type A,B ,C and F Licenses to contribute a minimum amount as detailed below towards the Corpus Fund established by the Department to be collected on quarterly basis:-

| Type A | Rs1500 per month | | |
|-----------------|------------------|--|--|
| Type B | Rs1000 per month | | |
| Type C (JKEL-2) | Rs2500 per month | | |
| Type F | Rs3000 per month | | |

The amount shall be deposited on monthly basis and the Department itself will contribute a matching amount and the Corpus so created shall be utilized for the following philanthropic activities:

- a) Imparting awareness to the public about the ill-effects and hazards of drug addiction/liquor abuse and drunken driving throughorganizing various events/programmers and using various modes of publicity.
- b) Providing Ambulance service, equipment, amenities and other healthcare facilities to Hospitals.
- c) Organizing youth outreach programmers including sports/cultural/adventureand other activities.
- d) Rehabilitation of families involved in illicit liquor trade by enabling them to take up alternate means of livelihood and their skill development.
- e) Creation of sports infrastructure/Gymnasiums/multipurpose halls/ community halls/ Libraries/open air gymnasiums in Parks and other public places/providing support to sports clubs/teams to encourage sports/rural sports for encouraging the community in general & youth in particular towards positive activities.

27. Typographical error(s) and inconsistencies in this document, if any shall be clarified by Excise Department/Excise Commissioner in consonance with the Act &Rules. Further, in case of any difficulty arising in giving effect to the provisions of this Policy, the Department with the approval of competent Authority may by order make such provisions including any adaptations/modifications of provisions of this Policy.

The procedural provisions of this notification shall come into force with immediate effect. However, the rates of taxes, duties and fees in this notification shall be effective from 1-04-2021.

This notification will come into effect from 01.04.2021.

(Dr. Arun Kumar Mehta) IAS,

Financial Commissioner, Finance Department Dated: 31 .03.2021

No. Et/Estt/52/2020

Copy to the:-

- 1. All Financial Commissioners.
- 2. All Principal Secretaries to Government.
- 3. Principal Secretary to the Lieutenant Governor.
- 4. All Commissioner/Secretaries to Government.
- 5. Joint Secretary (J&K), Ministry of Home Affairs, GOI, New Delhi.
- 6. Principal Resident Commissioner, 5 Prithvi Raj Road, New Delhi.
- 7. Divisional Commissioner, Kashmir/Jammu/Ladakh.
- 8. Director, Anti-Corruption Bureau.
- 9. Registrar General, J&K High Court Srinagar/Jammu.
- 10. Excise Commissioner, J&K.
- 11. Commissioner, State Taxes, J&K.
- 12. All Deputy Commissioners.
- 13. Director Information, J&K.
- 14. General Manager, Government Press Jammu/Srinagar.
- 15. Pvt. Secretary to Chief Secretary, J&K.
- 16. Pvt. Secretary to the Financial Commissioner, Finance Department
- 17. Government Order file/Stock file/Incharge Website.

(Shafqat Ali Keen)
Under Secretary to Government
Finance Department

BID DOCUMENT

PROCEDURE FOR ALLOTMENT OF RETAIL SALE VENDS(JKEL-2 LICENCES) IN UT OF JAMMU & KASHMIR

Retail Vends shall be allotted in the form of individual units for the year 2021-22. Each licensed vend will be authorized to sell JK Special Whisky and Indian Made Foreign Liquor including Imported Foreign Liquor/Beer/Wine/Cider/RTD under one roof. The bid shall be on the license fee only. For MRP calculation/Duty Structure/ Profit margin each bidder is advised to refer J&K Excise policy 2021-22. Each bidder in his own interest is advised to bid carefully keeping in view the sale potential of his premises in the area and profit margin as notified in the Excise policy.

MODE OF ALLOTMENT:

The allotment of vends shall be made through e-auction portal through J&K Bank i.e. https://jkexcisedept.auctiontiger.net in a completely secure and transparent manner. The detailed procedure for e-Auction/ instructions to the bidders are available on the e-auction portal and on the official website of the Department i.e. www.jkexcise.nic.in

LOCATION OF LIQUOR VENDS:

The licenses for retail vends shall be granted at the locations specified in the Annexure-A to this document.

The Department shall not be responsible for providing space. The bidder shall arrange suitable premises in consonance with the *conditions* given in Para vi of this document. No extension in time; or concession in any fee, duty or any other levy by whatever name called, shall be allowed on account of failure of the bidder to arrange the premises for making the license operational from the date of commencement of sale operation as indicated in this document/decided by the Excise Department.

I. ENTITIES THAT CAN APPLY FOR LICENSE:

The licenses for retail liquor vends for off-premises consumption shall be issued only in favour of:

- i) An individual
- ii) A partnership firm.
- iii) A body incorporated under the Companies Act 1956
- iv) A society registered under J&K Cooperative Societies Act.

II. NUMBER OF LOCATIONS THAT CAN BE BID FOR:

An individual can apply for any number of locations. The application fee,/ EMD shall have to be paid separately for each such bid. However, to obviate the possibility of cartelization and monopolistic practices, only one location shall be allotted. The timing of bid for vends within Excise Range shall be separate. The Districts and Locations within Excise Range shall be put to Auction in Alphabetic Order. In case of Municipal Corporations in Excise Range, the Bidding shall be held as per numerical Order of the ward. In case a bidder is Highest i.e. H-1 at the time of closing of bid of one location, he/she in his/her own interest is advised not to bid for other locations subsequently. In case he/she bids at other locations after being H-1 at a location where bidding has closed, his/her EMD of all other locations except the first location where he is highest bidder shall be forfeited.

III. ELIGIBILITY CRITERIA:

The Bidder should:

- a. Not be below the age of 21 years on the 1st January of the year in which the auction is being held.
- b. Be a domicile of UT of Jammu & Kashmir.
- c. Be solvent up to 100 percent of the bid value. Solvency certificate of immovable property in J&K to be issued by the Tehsildar/competent Authority.
- d. Not have been convicted/charge sheeted for any offence under the J&K Excise Act or facing a trial in any Criminal Court for any non-bailable offence or has criminal antecedents.
- e. Make his own arrangement for a shop/premises in the specified area (owned/leased/rented).
- f. Be of sound Mental health to conduct the business.
- g. Has paid the non-refundable application/registration fee of Rs.25,000 and EMD of Rs.5.00 Lacs.
- h. Not be debarred from holding license for the sale of any intoxicant in J&K, Punjab, Delhi, Haryana, UT of Chandigarh or Himachal Pardesh.

IV. Documents to be submitted with e-bid:

- a. Earnest Money Deposit of Rs Five Lacs shall be deposited on line through the link provided in the portal.
- b. Affidavits duly executed before a Judicial Magistrate affirming that:
 - The bidder has not been convicted/charge sheeted under the J&K Excise Act or facing a trial in any Criminal Court for any non-bailable offence or has any criminal antecedents.
 - ii. He has in his possession/ has made arrangement for ensuring availability of premises on ownership/Lease/rent deed duly registered with the competent registering authority in the area/location for which bid is offered.

- iii. He is submitting only one bid for the given location whether in his individual capacity or in partnership or as member of cooperative society or Director of Company or its representative.
- iv. Grant of JKEL-2 License to the bidder is not in conflict of Rule 18 of J&K Liquor License and sale rules.
- v. He is not a defaulter of the Excise Department.
- vi. He/she is not debarred from holding license for the sale of any intoxicant in J&K, Punjab, Delhi, Haryana, UT of Chandigarh or Himachal Pardesh.
- c. Recent passport size Photograph.
- d. Age proof (Birth Certificate/Passport/Matriculation certificate/certificate issued by the competent Authority)
- e. Domicile certificate of Individual/all partners/directors/members as applicable.
- f. Copy of PAN of self/ all partners/directors/members as applicable...
- g. Copy of Aadhaar Card of self/ all partners/directors/members as applicable.
- Partnership deed/certificate of Incorporation, articles of Association, DIN no, resolution of BoD as applicable.
- i. Be of sound Mental health to conduct the business

V. CONDITIONS FOR PARTICIPATION IN E-AUCTION

The bidders shall ensure that they fulfill all the eligibility criteria as laid herein and as per the J&K Excise Act and rules made there under before participating in the bidding process. No verification of the disclosures shall be carried out by the Excise Department at the bidding stage. Upon conclusion of the process, if the successful bidder is found to be not fulfilling any of the eligibility criteria or fails to fulfill any condition subsequent to the bidding process, or does not fulfill the requirements mentioned in this tender document or refuses to accept the offer at quoted bid, the EMD shall be forfeited, and no claim whatsoever shall lie against the Excise Department/ Govt. of J&K on this account.

VI. SUITABILITY OF LOCATION TO BE ENSURED BY THE BIDDER:

The successful bidder shall make his own arrangement for shop/premises in the specified area (owned/leased/rented). The bidder shall ensure conformity of his premises to the requirements of the Excise Act and rules and directions issued by the court of competent jurisdiction in this regard, if any. The bidder shall also seek clearance of the identified/selected premises/shops from the District Magistrate concerned.

VII.PARTICIPATION/ REGISTRATION FEE:

Non-refundable/non-adjustable Participation/Registration Fee of Rs. Twenty five thousand to be paid online. In case of non-participation, the registration fee shall stand forfeited.

VIII. EARNEST MONEY DEPOSIT AND MINIMUM RESERVE PRICE

Earnest Money Deposit of Rs Five Lakh shall be paid through on line mode through the link provided in the portal before participating in the bidding process. The EMD of unsuccessful bidders shall be returned by the Department.

The minimum reserve price to bid for each vend shall be Rs 5 lakh.

IX. AUCTIONING PROCESS:

Detailed steps of the e-auction process are given in the instructions to the bidders. Bidders are advised to familiarize themselves with the same.

X. <u>SUBSEQUENT CONDITIONS TO BE FULFILLED BY THE</u> SUCCESSFUL BIDDER:

Payment of bid amount

- i) The bidder will be required to deposit an amount equal to 50% of total bid amount under major head 0039 through GRAS/e-collect portal within two days from the date of finalization of bid for a vend and 100% of bid value within seven days of finalization of bid.
- ii) If the successful bidder fails to comply with the aforesaid condition of payment of bid money in the prescribed period, the earnest money shall stand forfeited. In such a case, the liability of the highest bidder will not be limited only to the extent of earnest money tendered by him in the auction process for a particular location, but any other location in which he is a stake holder shall also be cancelled and the respective deposits made in the form of earnest money or security for such other bids also shall be forfeited alongwith all amounts if any deposited on account of any fee/duty and he will not be allowed to participate as a stake holder in any of future allotments.
- iii) Successful bidder shall submit hard copies of all the documents uploaded by him in the bidding process within two days of finalization of bid in the Office of the Excise Commissioner at 3rd floor Excise and Taxation Complex at Rail Head Complex Jammu.

- iv) He shall keep the proposed premises ready for making the vend operational from of the year of allotment.
- v) He shall facilitate the verification of the documents/ location and any other check that the Excise Department undertakes before permitting opening of the vend.
- vi)The bid amount shall be for license fee only. Every Licensee will have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee; as shown against each area; as per procedure prescribed. MGRs shall be divided into twelve equal installments to be deposited on 1st of every month compulsorily by the licensee. The MGR of the month deposited at the beginning of month shall be adjusted against the actual amount of duties accruing on the stock of liquor lifted by the retailer. Any Duty/Fee over and above MGR of the month shall also be remitted in Advance before lifting the liquor from wholesaler. Failure to deposit the 1st installment of MGR on due date shall automatically lead to cancellation of successful bidder.
- vii) In case of failure to deposit the subsequent installments of MGR on due date, the ETO concerned shall close the vend without any notice under an intimation to the DEC (Executive) and the Excise Commissioner and the same shall be opened only after payment of installment provided it is deposited within seven days. In case the installment is not deposited within seven days, the license shall be deemed to have been cancelled, his EMD shall be forfeited.
- viii) The earnest money deposit of the successful bidder shall be released at the end of the term of the license period. The EMD amount can be adjusted against any outstanding due from the licensee at the discretion of the department.
- ix) The successful bidder will submit a Solvency Certificate duly issued by "Tehsildar/Competent Authority" in respect of the immovable property situated in the UT of J&K, equivalent to 100% of the bid value, within 15 days from the date of allotment.

XI. PROCEDURE WHERE THE HIGHEST BIDDER FAILS TO FULFIL THE CONDITIONS SUBSEQUENT:

In case the highest/ successful bidder for a particular location fails to deposit the bid amount within period as specified in x(I), or deposit an advance Minimum Guaranteed Revenue of the month by 1^{st} of May, or as the case may be or fails to make available for inspection a suitable/eligible premises within 15 days from the date of declaration of result of the bid, or fails to make operational the premises from 1st of May or as the case may be the earnest money

paid/duties/fee etc. will be forfeited and the vend shall be re-auctioned. Further successful bidder / licensee shall also have to lift the Minimum

Guaranteed quota of JK Special Desi whisky and duties/fee paid by him on account of such quota shall also be considered as part of MGR of the month.

XII. Payment of duties and License fee

The payment of duties/additional licensee fee/ Additional Assessment duty etc. as mentioned in Excise Policy 2021-22 shall be paid by the licensee/successful bidder as per procedure/manner prescribed in the Excise Policy.

XIII. MODIFICATION OF THE BID DOCUMENT:

Government in the Finance Department will be the competent authority for approving any modification in this document. However, the Committee for the supervision of the auction process may clarify any doubt or difficulty that may arise in the interpretation of the terms and conditions.

XIV. SUPERVISION OF THE AUCTION/ ALLOTMENT PROCESS:

The process of allotment shall be supervised by a high level committee to be constituted by the Government under the chairmanship of Administrative Secretary Finance Department.

XV. VERIFICATION BEFORE OPENING OF VENDS:

Verification of particulars/documents furnished by the successful bidder shall be made by the Committee/Officer authorized by the Excise Commissioner. The successful bidder shall be obliged to extend full cooperation in the verification process.

XVI. PUBLICATION OF THE LIST OF SUCCESSFUL BIDDERS:

The list of successful allottees shall be given wide publicity and also be displayed at a conspicuous place in the office of the Excise Commissioner/ official website. The bidders in their own interest are advised to keep in touch with the office of the Excise Commissioner.

XVII. ALL LICENSES TO BE SUBJECT TO THE J&K EXCISE ACT AND RULES, ETC.:

All licenses shall be granted subject to the provisions of the J&K Excise Act and the Rules/ Orders/ Regulations/ Instructions/Policies framed there-under as applicable to the U.T. Jammu & Kashmir during the period of license.

XVIII. TERM OF LICENSES ISSUED THROUGH THIS PROCESS:

6

All licenses granted under provisions of Excise Policy 2021-22 shall determine on 31st March of the year following the year of allotment irrespective of their date of allotment.

XIX. CLOSURE OF VEND ON ACCOUNT OF DISTURBANCE TO PUBLIC PEACE:

In case the vend is not allowed to operate by the competent authority on account of public resentment leading to law and order situation, the licensee shall be allowed to arrange an alternate premises in the same area by the Excise Commissioner within a period of 30 days subject to condition that MGR for the period granted shall be paid by the successful bidder/licensee, within 03 days of such closure. In case he fails to do so, the license shall be deemed to have been cancelled from the date of closure of the business, and no compensation, refund or any claim whatsoever including that of the EMD/ License fee/duties/fee etc., shall lie against the Government on account of such closure.

- XX. The Government reserves the right to add/delete/de-notify/change any of the locations/cancel the auction process in respect of all/any of the location without specifying any reason at any time prior/during or after the auction process.
- XXI. In case any location could not be auctioned or allotted same shall be put to auction again.

XXII. JURISDICTION OF COURTS:

All disputes in respect of any issues that may arise from the process of allotment shall be subject to the jurisdiction of courts in Jammu & Kashmir only.



Annexure-A

| | | Annexure | of Locations | | |
|------|--------------------------------|--------------------------------|-----------------|---|--|
| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Special whisky per shop P/A (in bottles) of 750 ML |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | JAMMI | DIVISION | | |
| | JAMMU SOUTH RANGE (A) Urban | | | | |
| 1 | Jammu Muncipal Corporation | Ward No. 19 (South of Tawi) | 2 | 23566100 | 110300 |
| 2 | Do | Ward No. 20 | 4 | 12532100 | 22400 |
| 3 | Do | Ward No. 21 | 3 | 11320400 | 36800 |
| 4 | Do | Ward No. 23 | 3 | 14908300 | 76000 |
| 5 | Do | Satwari Cant. Board Area | 1 | 18538600 | 104000 |
| 6 | Do | Ward No. 44 | 2 | 11023100 | 49100 |
| 7 | Do | Ward No. 46 | 1 | 20157800 | 94000 |
| 8 | Do | Ward No. 48 | 1 | 14002300 | 68120 |
| 9 | Do | Ward No. 49 | 6 | 24102800 | 111900 |
| 10 | Do | Ward No. 51 | 1 | 30781900 | 135800 |
| 11 | Do | Ward No. 52 | 1 | 33717200 | 94800 |
| 12 | Do | Ward No. 53 | 1 | 23042900 | 83200 |
| 13 | Do | Ward No.54 | 4 | 23081700 | 60000 |
| 14 | Do | Ward No. 55 | 1 | 25791500 | 77600 |
| 15 | Do | Ward No. 56 | 1 | 44224000 | 301700 |
| 16 | Do | Ward No. 58 | 1 | 24343600 | 69000 |
| 17 | Do | Ward No. 68 | 1 | 25619700 | 124500 |
| 18 | Do | Ward No.69 | 1 | 31767300 | 134100 |
| 19 | Do | Ward No. 73 | 1 | 18936500 | 105200 |
| 20 | Bishnah TAC | Ward No. 1 | 1 | 16526400 | 123500 |
| 21 | Do | Ward No. 4 | 1 | 15614600 | 74900 |
| 22 | Do | Ward No. 5 | 1 | 8854700 | 61600 |

| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Special Desi whisky per shop P/A (in bottles) of 750 MI |
|------|--------------------------------|--|-----------------|---|---|
| | IU NORTH RANGE | 14 Sec. 14 Sec. 19 | and the second | | No. |
| 41 | Do | Cantonment Board, BeliCharana | 1 | 16604800 | 93700 |
| 40 | Do | Near CRPF Camp Chatha | 1 | 22306100 | 139400 |
| 39 | Do | Phallan Mandal | 1 | 18949800 | 127100 |
| 38 | Do | Village Dablehr (Main bazar) Suchetgarh | 1 | 15762100 | 101400 |
| 37 | Do | Village Chakroi Suchetgarh | 1 | 12600700 | 68500 |
| 36 | Do | Village BiaspurParlah Suchetgarh | 1 | 9110200 | 52100 |
| 35 | Jammu Rural | Manwal (Main Bazar) | 1 | 29236700 | 202100 |
| 34 | Do | Village Allah | 1 | 7083800 | 44900 |
| 33 | Do | Village KotliMian Fateh R.S.Pura | 1 | 14513600 | 96000 |
| 32 | Do | Main Bazar Miran Sahib R.S.Pura | 1 | 19802900 | 95500 |
| 31 | Do | Village Baspur Bangla R.S.Pura | 1 | 11473800 | 63500 |
| 30 | Do | Village Salerh (Main Bazar) R.S.Pura | 1 | 16871400 | 106500 |
| 29 | Do | Simbal -Simbal Morh | 1 | 18396200 | 129200 |
| 28 | Do | Village kullian R.S.Pura | 1 | 12641000 | 77300 |
| 27 | Do | Village BadyalBrahmna R.S.Pura | 1 | 11593200 | 83700 |
| 26 | R S Pura | Village Kirpind, R.S.Pura | 1 | 8694600 | 73300 |
| | JAMMU SOUTH RANGE (B) Rural | | | | |
| 25 | Arnia TAC | Ward No.1 (Town Area Committee) | 1 | 21974400 | 109800 |
| 24 | Do | Ward No. 10 | 2 | 31661500 | 169700 |
| 23 | R S Pura TAC | Ward No. 9 | 1 | 16718000 | 90400 |

| | nmu Muncipal poration (URBAN) | Warc no.1 | 2 | 16174000 | 93200 |
|----|----------------------------------|--------------|---|----------|--------|
| 43 | Do | Warc no 3 | 1 | 6138400 | 22200 |
| 44 | Do | Ward no 4 | 2 | 6981000 | 21900 |
| 45 | Do | Ward no 5 | 3 | 6952900 | 32900 |
| 46 | Do | Ward no 7 | 2 | 6568700 | 25885 |
| 47 | Do | Ward no 8 | 2 | 7736400 | 34600 |
| 48 | Do | Ward no 9 | 2 | 15970400 | 60100 |
| 49 | Do | Ward no 10 | 4 | 6661400 | 21300 |
| 50 | | Ward No.11 | 1 | 6973000 | 25800 |
| 51 | Do | Ward no 12 | 1 | 11337900 | 38100 |
| 52 | Do | Ward no 13 | 1 | 11526900 | 60900 |
| 53 | Do | Ward no 15 | 5 | 9730700 | 25800 |
| 54 | Do | Ward no 17 | 4 | 10457300 | 43500 |
| 55 | Do | Ward no 18 | 2 | 9319200 | 40800 |
| 56 | Do | Ward no 19 | 9 | 16361700 | 68900 |
| 57 | Do | Ward no 24 | 2 | 9869600 | 38400 |
| 58 | Do | Ward no 26 | 1 | 6549800 | 27500 |
| 59 | Do | Ward no 27 | 1 | 25656500 | 90600 |
| 60 | Do | Ward no 29 | 1 | 18344900 | 94700 |
| 61 | Do | Ward no 30 | 1 | 20638800 | 132200 |
| 62 | Do | Ward no 32 | 2 | 22473400 | 129900 |
| 63 | Do | Ward no 36 | 2 | 15107100 | 63800 |
| 64 | Do | Ward no 37 | 1 | 22989200 | 109700 |
| 65 | Do | Ward no 39 | 2 | 19328000 | 108200 |
| 66 | Do | Ward no 41 | 2 | 21637500 | 88800 |
| 67 | Do | Ward no 61 | 1 | 46174700 | 309600 |
| 68 | Do | Ward no 63 | 2 | 32656200 | 141800 |
| 69 | ALMOST TO STATE | Ward No.64 | 1 | 15741600 | 62000 |
| 70 | Do | Ward no 66 | 2 | 31562300 | 125000 |
| 71 | Jourian TAC | Ward no 6 | 1 | 48114700 | 283400 |
| 72 | Akhnoor TAC | Ward no 9 | 1 | 32690200 | 124500 |
| 73 | Do | . Ward no 10 | 3 | 31504700 | 142800 |

| 74 | Jammu Rural Area(NORTH) | Village Gura Jagir Kelewala, Tehsil Akhnoor | 1, | 22989500 | 154800 |
|--------|----------------------------|---|-----------------|---|---|
| 75 | Do | Village Pallanwala, Tehsil Khour | 1 | 29389100 | 198100 |
| 76 | Do | Village Pargwal, Tehsil Khour | 1 | 17057200 | 118300 |
| 77 | Do | Village Garota, Tehsil Bhalwal | 1 | 17848700 | 101300 |
| 78 | Do | Village Domana Tehsil Jammu North | 1 | 77763000 | 564200 |
| 79 | Do | Village Nagrota, Tehsil Nagrota | 2 | 29778600 | 133700 |
| 80 | Do | Village Khapota Tehsil Dansal | 1 | 12517400 | 69500 |
| Excise | Range Kathua | 1 | | | |
| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Special Desi whisky per shop P/A (in bottles) of 750 MI |
| 81 | Kathua Muncipal Council | Ward no 5 | 2 | 23263300 | 247900 |
| 82 | | Ward no 1 | 1 | 35794800 | 339900 |
| 83 | | Ward no 21 | 1 | 36396500 | 403100 |
| 84 | Hiranagar TAC | Warc no 1 | 1 | 33697100 | 288500 |
| 85 | Basholi TAC | Warc no 7 | 1 | 17396200 | 166800 |
| 86 | Billawar TAC | Ward no 11 | 1 | 24557700 | 254400 |
| 87 | Lakhanpur TAC | Ward no 7 | 1 | 20607900 | 177400 |
| 88 | Kathua District Rural Area | Panchayat Mahanpur A, Block Mahanpur, Tehsil Mahanpur | 1 | 12325800 | 127100 |
| 89 | | Panchayat Mirpur Ram, Block Nagri, Tehsil Nagri | 1 | 20146700 | 223800 |
| 90 | | Barnoti, Panchayat Terhara, Block Barnoti, Tehsil Kathua | 1 | 29787900 | 317400 |
| 91 | 1/ | Panchayat Thein, Block Keerian, Tehsil Kathua | 1 | 4535600 | 42300 |

| 92 | | Main Market Bani, Panchayat Bani, Block & Tehsil Bani | 1 | 21612100 | 274500 |
|----------|------------------------------|---|-----------------|---|---|
| 93 | | Panchayat Plassi, Block & Tehsil Basholi | 1 | 5908600 | 72600 |
| 94 | | Dayalachak, Panchayat Pathwal, Block Hiranagar, Tehsil Hiranagar | 2 | 13559200 | 121800 |
| 95 | | Panchayat Bann, Block & Tehsil Marheen | 1 | 11440500 | 137500 |
| 96 | | Panchayat Rajpura, Block & Tehsil Rajpura | 1 | 21573600 | 184600 |
| 97 | | Challan, Panchayat Galak, Block Gujroo Nagrota, Tehsil Ramkot | 1 | 15177500 | 144100 |
| 98 | | Panchayat Mandli, Block Mandli, Tehsil Billawar | 1 | 10610600 | 112100 |
| 99 | | Phinter, Panchayat Dher, Block & Tehsil Billawar | 1 | 19415600 | 178800 |
| 100 | | Gujroo Nagrota, Panchayat Salore, Block Gujroo Nagrota, Tehs I Ramkot | 1 | 14395800 | 136000 |
| 101 | | Panchayat Gurha Kalyal West, Block Mandli, Tehsil Ramkot | 1 | 12786600 | 148000 |
| 102 | | Hat Mashka, Panchyat Draman, Block Bhoord, Tehsil Basohli | 1 | 5272200 | 62500 |
| EXCISE I | RANGE UDHAMPUR-REASI | | | | 717 |
| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Special Desi whisky per shop P/A (in bottles) of 750 ML |
| 103 | Udhampur Muncipal Council | Ward No 3 | 1 - 1 | 15048500 | 42400 |
| 104 | | Ward no 4 | 3 | 31331900 | 212300 |
| 105 | | Ward no 8 | 1 | 18507700 | 118000 |
| 106 | ^ ^ | Ward no 10 | 3 | 20632900 | 126700 |

| 107 | | Ward no 18 | 1 | 31243400 | 128500 |
|-----|---------------------------------|---|---|----------|--------|
| 108 | | Ward no 21 | 1 | 27954700 | 137000 |
| 109 | Chenani TAC | Ward no 1 | 1 | 34433800 | 291900 |
| 110 | Ramnagar TAC | Ward no 5 | 1 | 63643100 | 452500 |
| 111 | Reasi TAC | Ward no 4 | 4 | 27119500 | 119900 |
| 112 | Udhampur District Rural Area | PanchayatUpper Rehmbal Chopra Shop Block Udhampur Tehsil Udhampur | 1 | 40295700 | 205300 |
| 113 | | Kainthgali-Panchayat Lower Meer Block Panchari Tehsil Panchari | 1 | 8543800 | 80100 |
| 114 | | Manthal/Panchayat Mand West Block Tikri Tehsil Uchampur | 1 | 32502800 | 143500 |
| 115 | | Panchayat Ballian Block Udhampur Tehsil Udhampur | 1 | 16802500 | 88400 |
| 116 | | Panchayat GhordiJagir Block Ghordi Tehsil Ramnagar | 1 | 9143400 | 70600 |
| 117 | | Panchayat Majalta Block Majalta Tehsil Majalta | 1 | 7911900 | 43300 |
| 118 | | Panchayat Sunari Block Udhampur Tehsil Udhampur | 1 | 17809000 | 121000 |
| 119 | | Panchayat Sountha Block Udhamour Tehsil Udhampur | 1 | 24047800 | 117300 |
| 120 | | Panchayat Jaganoo Block Jaganoo Tehsil Udhampur | 1 | 8046300 | 64300 |
| 121 | | Patnitop/Panchayat Karlah Block Chenani Tehsil Chenani | 1 | 9789800 | 26800 |
| 122 | Reasi District Rural Area | Panchayat Kanthan-Arnas Block Amas Tehsil Arnas | 1 | 12331600 | 54500 |
| 123 | | Panchayat Pouni Block Pouni Tehsil Pouni | 1 | 17006800 | 99000 |

| 124 | | Panchayat Bharakh Block Pouni Tehsil Pouni | 1 | 14579200 | 63300 |
|--------|-----------------------------|---|-----------------|---|---|
| XCISE | RANGE RAJOURI-POONCH | Terisii r odiii | | · · · · · · · · · · · · · · · · · · · | |
| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Special Desi whisky per shop P/A (in bottles) of 750 ML |
| 125 | Rajouri Muncipal Council | Ward no 9 | 1 | 26792100 | 93100 |
| 126 | No. 3h Life Co. 3 Ye | Ward no 5 | 1 | 26959400 | 86100 |
| 127 | Sunderbani TAC | Ward no 4 | 1 | 19707700 | 77300 |
| 128 | Nowshera TAC | Ward no 2 | 1 | 35049800 | 105100 |
| 129 | Poonch Muncipal Council | Ward no 10 | . 1 | 9793800 | 27600 |
| 130 | | Ward no 11 | 2 | 29032600 | 88300 |
| 131 | Rajouri District Rural Area | Panchayat Taryath Block Taryath Tehsil Taryath | 1 | 12056300 | 33000 |
| 132 | | Panchayat Bhambla, Block Pouni Tehsil Pouni | 1 | 15047600 | 79700 |
| 133 | | Bajabain/Panchayat Lower Kangri Block Sunderbani Tehsil Beri Pattan | 1 | 13086000 | 56800 |
| 134 | | Panchayat Upper Dhangri Block Dhangri Tehsil Rajouri | 1 | 17123500 | 85700 |
| 135 | | Panchayat Bathuni Block Rajouri Tehsil Rajouri | 1 | 19939200 | 79800 |
| 136 | | Panchayat Upper Siot Block Siot Tehsil Siot | 1 | 16459700 | 79100 |
| 137 | Kalakote TAC | Ward No. 02 | 1 | 12824800 | 57200 |
| EXCISE | RANGE DODA-KISHTWAR-R | AMBAN | | | |
| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Specia Desi whisky per shop P/A (in bottles) of 750 Mi |
| 138 | Ramban | Panchyat Karole, Tehsil Ramban | 1 | 11341800 | 72700 |

| 139 | Ramban Muncipal Council | Ward no 1 | 1 | 40203600 | 229200 |
|--|---|--|---------------------------------|---|--|
| 140 | | Ward no 2 | 1 | 34987500 | 129100 |
| 141 | Batote TAC | Ward no 6 | 1 | 18698200 | 124700 |
| 142 | Kishtwar | Lach Khazana, Kishtwar | 1 | 63381200 | 301800 |
| 143 | Doda Municipal Council | Ward no 1 | 1 | 24921200 | 198200 |
| 144 | Doda District Rural Area | Janjalwar Panchyat, Thathri | 1 | 14671700 | 99300 |
| 145 | | Kandhote Panchyat Prem Nagar | 1 | 17360400 | 133300 |
| 146 | | Udrana-A Panchyat Bhaderwah | 1 | 35682608 | 280300 |
| 147 | | Misrata Panchyat, Bhalra Ghati Morh | 1 | 13954493 | 116300 |
| 148 | | Assar Panchyat, Kandari Nallaha | 1 | 12620900 | 106800 |
| 149 | | Dhalwas Panchyat, Nashri Ramban | 1 | 11915800 | 57400 |
| | | | | | |
| XCISE | RANGE SAMBA | | 100 | | |
| S.No | RANGE SAMBA Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | Desi whisky per shop P/A (in |
| | | Ward Ward no 12 | Number of vends | Revenue per shop P.A. in | Desi whisky per shop P/A (in |
| S.No | Area | | | Revenue per shop P.A. in Rs. | Desi whisky per shop P/A (in bottles) of 750 MI |
| S.No | Area | Ward no 12 | 2 | Revenue per shop P.A. in Rs. 46690500 | Desi whisky per shop P/A (in bottles) of 750 MI 234800 |
| 150 151 | Area Samba Muncipal Council | Ward no 12 Ward no 11 | 2 | Revenue per shop P.A. in Rs. 46690500 36221000 | Desi whisky per shop P/A (in bottles) of 750 MI 234800 227600 |
| 150 151 152 | Area Samba Muncipal Council | Ward no 12 Ward no 11 Ward no 5 | 2 1 1 | Revenue per shop P.A. in Rs. 46690500 36221000 48078000 | Desi whisky per shop P/A (in bottles) of 750 MI 234800 227600 274100 |
| 150 151 152 153 | Area Samba Muncipal Council Vijaypur TAC | Ward no 12 Ward no 11 Ward no 5 Ward no 11 | 2 1 1 1 | Revenue per shop P.A. in Rs. 46690500 36221000 48078000 19155000 | Desi whisky per shop P/A (in bottles) of 750 MI 234800 227600 274100 1269100 |
| 150 151 152 153 154 | Area Samba Muncipal Council Vijaypur TAC Ramgarh TAC | Ward no 12 Ward no 11 Ward no 5 Ward no 11 Ward no 3 | 2 1 1 1 1 | Revenue per shop P.A. in Rs. 46690500 36221000 48078000 19155000 43976000 | Desi whisky per shop P/A (in bottles) of 750 Mi 234800 227600 274100 1269100 173000 |
| 150 151 152 153 154 155 | Area Samba Muncipal Council Vijaypur TAC Ramgarh TAC | Ward no 12 Ward no 11 Ward no 5 Ward no 11 Ward no 3 Ward no 3 | 2 1 1 1 1 1 3 | Revenue per shop P.A. in Rs. 46690500 36221000 48078000 19155000 43976000 39247400 | shop P/A (in bottles) of 750 ML 234800 227600 274100 1269100 173000 274800 |

| S.No | Area | Ward | Number of vends | Minimum Guaranteed Revenue per shop P.A. in Rs. | MGQ of JK Special whisky per shop P/A (in bottles) of 750 ML |
|------|-----------------------------------|------|-----------------|---|--|
| 158 | Srinagar Municipal Corporation | | 3 | 35575000 | 9400 |
| 159 | Cantonment Board Srinagar | | 1 | 134884200 | 500 |