

EXCISE POLICY OF U.T. CHANDIGARH FOR THE YEAR 2022-23

The Excise Policy 2022-23 (commencing from 01st April, 2022 to 31st March, 2023) has been approved by the Administrator, U.T., Chandigarh. The new Excise Policy for the year 2022-23 aims at balancing the aspirations of the citizens, consumers, manufacturers, wholesalers/ retailers and the Government. Keeping in view drinking, especially excessive, is injurious to health and it is State's duty to contain and regulate its use by:

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

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

About Whole Sale Licenses

1. Ex- distillery price of Country Liquor:-

The Ex-distillery price of Country Liquor for the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023) are fixed as under:-

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

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

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

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

- 3.** Distilleries/bottling plants will have to submit their willingness in writing before 25th March, 2022 in the Excise & Taxation Department, U.T., Chandigarh with regard to above selling price of country liquor 50 degree,

60 degree and 65 degree proof to the retail licensees i.e. L-2/L-14A licensees. After approval by the Excise and Taxation Commissioner-cum-Financial Commissioner, only 50% of basic quota will be fixed quota and distributed equally amongst all the approved distilleries/ bottling plants and only then the distilleries/ bottling plants will be allowed to sell their products in U.T. Chandigarh. Remaining 50% of basic quota of Country Liquor will be open quota and shall be supplied to the retail licensees as per their choice of bottling plants and brand.

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

4. For immediate supply of popular brands of Indian Made Foreign Liquor and Beer etc. after implementation for the excise policy 2022-23 (01.04.2022 to 31.03.2023), the Wholesale Companies will be allowed to supply their brands, which were approved during the last year Excise Policy 2021-22(01.04.2021 to 31.03.2022), subject to the payment of requisite brand/label registration fee along-with an undertaking in the form of an Affidavit that there is no change in the label of the brand as well as in Ex-Distillery/Brewery/Winery price of that brand and a sample of labels of bottle in question of the respective brand. In case there is any change in the Minimum Retail Sale Price of a brand, the Wholesale supplier will affix a sticker of New Minimum Retail Sale Price as prescribed in the Excise Policy, 2022-23 (01.04.2022 to 31.03.2023) and the earlier given approval will be renewed for the excise policy 2022-23 (01.04.2022 to 31.03.2023). The prohibition will be that there is no change in the size, color, printing etc. of the labels. The Wholesale suppliers will have to ensure the compliance of statutory guidelines of the FSSAI on the bottles.

Each wholesale licensee will have to pay the label registration fee as per Annexure 'C' in respect of each brand he desires to market in UT Chandigarh. The Wholesale licensees will be required to maintain a reasonable price line. Whole-sellers have to submit Ex-Distillery Price (EDP) at the time of submission of labels for approval of brands. No increase in EDP will be granted during the Excise Policy Year 2022-23.

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

5. Minimum Retail Sale Price will be mandatorily mentioned in legible and complete words on all brands of Beer, IMFL and Country Liquor etc. and no shortcut of any type will be admissible. No Maximum Retail Sale Price is fixed for any kind of liquor brand for the Excise Policy Year 2022-23(01.04.2022 to 31.03.2023).

6. L-13 licence of whole sale of Country Liquor will be granted only to the approved suppliers of Country Liquor to market their products in Chandigarh.
7. Licence for whole sale of Indian Made Foreign Liquor (L-1B), Beer (L-1C) and Wine (L-1D) manufactured/ bottled in India will be granted to only those companies having their manufacturing distilleries/ bottling plants, breweries and wineries.
8. License for whole sale of Imported Wine & Imported RTD (L-1DF) and Imported Foreign Liquor and Imported Beer (L-1F) will be granted to only those companies/firms/persons who are holding a custom approved Bonded Ware House licence in U.T., Chandigarh.

The L-1F licensee will be required to submit Authorization letter from the liquor companies i.e. brand owning companies at the time of submission of labels for approval. Further, in case more than five L-1F licensees submit authorization letters from a same brand owning company for the same brand, it will be treated as invalid. Precisely, the brand owning company is authorized to give authorization letters to the L-1F Licensees upto five only.

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

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

The Fire Safety Certificate issued by the Municipal Corporation is mandatory for all wholesale licences. In case of new licence, it is mandatory to submit the same while applying for wholesale licence. In case of renewal, the wholesale licensees have to submit the Fire Safety Certificate by 1st May, 2022.

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

In order to promote 'Swachh Bharat Abhiyan', the retail licensees shall maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be placed inside and outside the vend. Non-compliance of this provision will attract a penalty of Rs. 10,000/- for the first time and subsequent non-compliance, a penalty of Rs. 20,000/- shall be imposed by the Collector. The Retail Sale licensees will make adequate fire safety arrangements.

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

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

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11. **L-10B Licence to Departmental Stores:-** Sale of Imported Foreign Liquor, Imported Beer, Imported Wine, Indian Wine, and Ready to Drink Alcoholic Beverages upto 20 degree proof strength (except Indian Made Beer) will be allowed at Departmental Store having license in form L-10B. The L-10B licence may be granted to a Departmental Store having minimum annual turnover of taxable products other than liquor, amounting to Rs 1 Crore in the preceding year. For the grant of new license, it would be necessary for the departmental store to be in existence for the last two years. Tasting Sessions will also be allowed in a Departmental Store, provided that the licensee erects a separate screened enclosure in the store for this purpose. The minimum annual quota of IFL to be lifted by a L-10 B licensee is fixed at 3000 PL. The licensee has to lift at least 25% of minimum basic quota of IFL by the end of each quarter and in the last quarter by 28.02.2023. Any excess lifting in a quarter can be adjusted in the subsequent quarter. In case of non-lifting of allotted quota on quarterly basis, the licensee shall be required to pay a penalty of Rs. 500/- per Bulk litre before seeking pass/permit for next quarter. No permit/pass will be issued to the concerned L-10B licensee till the payment of penalty on un-lifted quota. Further, the licensee can lift the un-lifted quota in the next quarter and by 10th of March, 2023 in case of 4th quarter. However, the penalty shall be in addition to the assessment fee (in case of IFL) on un-lifted quota. The penalty on un-lifted quota is neither refundable nor adjustable against any Govt. Dues. The L-10B licence will be non-transferable & non-shiftable. Departmental store should be of at least 1000 sq feet attached carpet area having a common entrance and having different segments of minimum of six categories of

goods out of the following categories: (i) Grocery items (ii) Frozen foods, (iii) Sugary & Bakery items, (iv) Toiletries, (v) Cosmetics, (vi) House hold goods (vii) Toys, (viii) Sports items, (ix) Electronic appliances, (x) Apparels, (xi) Office-Stationery, (xii) Gift items, (xiii) any other goods. The licensee shall be allowed to store and sell liquor upto 25% of the carpet area of Departmental Store separately earmarked for the liquor. The closing time for L-10B licensees i.e. Departmental Stores will be governed as per the provisions contained in the Punjab Shops and Commercial Establishments Act, 1958 (as applicable in U.T., Chandigarh). Any violation of the terms and conditions of the licence shall lead to cancellation of the licence. All L-10B licensees will make adequate fire safety arrangements.

The Chandigarh Administration reserves the right to refuse to grant the new L-10B licence to a departmental store if the grant of new L-10B licence impacts the regular sale business of a nearby licencing unit.

- 12. Fixed Basic Quota:** - The total basic quota to be allotted will comprise of 125 Lac Proof Litre of Indian Made Foreign Liquor (IMFL) and 15 Lac Proof Litre of Country Liquor (CL) and 5 Lac Proof Litre of Imported Foreign Liquor (Bio Brands i.e. Whisky). The quota of Imported Foreign Liquor (Bio Brands i.e. Whisky) has been fixed in interest of the Government Revenue and to curb the illegal inflow of Bio-Brands into U.T., Chandigarh from the neighboring States.
- 13.** Retail sale vends shall be allotted in the form of licensing units. Each licensing unit will comprise of Country Liquor and Indian Made Foreign Liquor including Imported Foreign Liquor under one roof.
- 14. Mode of Allotment:-** The allotment of vends shall be made by inviting e-tenders through Chandigarh Administration e-tender portal i.e. <https://etenders.chd.nic.in> in a completely secure and transparent manner. The detailed procedure for e-tendering shall be finalized by the Excise & Taxation Commissioner-cum-Financial Commissioner which shall be displayed by uploading the same on the official website of the Department i.e. www.etdut.gov.in/exciseonline. It shall be the responsibility of the vendor to arrange suitable premises to operate the liquor vend. A bidder can apply for any number of licensing units separately. However not more than one bid can be submitted by a company/firm/person for one particular licensing unit. To curb the menace of cartelization and monopolistic practices, a single person/entity/company/firm will be collectively entitled for allotment upto a maximum of 10 vends only. If any bidder becomes successful for more than 10 vends being the highest bidder, even then, as per this policy only 10 (Ten) vends will be allotted to such applicants. Those 10 vends

shall be allotted, where the percentage increase in price over the reserve price is the maximum. For the remaining vends (over 10) an offer shall be made to the 2nd Highest Bidder (H2) to match the highest bid price. If he accepts and has less than 10 vends allotted in his name, the vend shall be allotted to him. Otherwise, a similar offer shall be made to the 3rd Highest bidder (H3). If H3 also does not accept the highest bid or is not eligible then e-tendering shall be done again. Further, after first attempt, if deemed fit, the Department may go for any number of rounds of e-tenders for allotment of un-allotted licensing units. Moreover, after the completion of all rounds of tenders, the quota of un-allotted licensing unit/s (if any) will be distributed equitably among the allotted licensing units for the Excise Policy year 2022-23 (01.04.2022 to 31.03.2023).

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

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

person & all the Directors, a resolution passed by the Board of Directors authorizing any person to apply on behalf of the company and eligibility affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of authorized person & all the Directors.

- 18. Participation Fee** of Rs. 3,50,000/- (non-refundable/non-adjustable) inclusive of GST (if any) and Earnest Money as given in Annexure-A shall be submitted by the tenderer online.
- 19.** In case of non-submission of e-bid, the participation fee submitted by the bidder will stand forfeited.
- 20.** 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 licensing unit. In case, more than one bid quoting the same highest price are received, the successful tenderer/bidder will be determined by a draw of lots amongst the tenderers quoting the same highest amount. In case, there is no bid or no eligible bid equal to or above the reserve price, the bids will be invited again.
- 21. Financial Terms:-**The successful bidder will be required to deposit a security amount equal to 15% of total bid amount from the date of allotment. The security money equal to 10% of bid money will be payable in the Govt. Treasury or in the form of Demand Draft (adjustable against license fee) within seven days from the date of allotment and rest of the security money equal to 5% of bid money in the form of Bank Guarantee (non-adjustable in the license fee but refundable subject to clearance of all dues) will be payable by the 7th of April 2022 and in case, the allotment of retail sale licensing unit is done after 31st of March 2022, the security money equal to 10% of bid money along-with 5% of Bid Money in the form of Bank Guarantee will be payable within seven days from the date of allotment. The earnest money paid with the application/tender document will be adjustable in the security money. If the successful bidder fails to comply with the aforesaid condition of payment of security equivalent to 10% of bid money in the prescribed period, the earnest money shall stand forfeited. In such a case, the liability of the highest tenderer will be limited only to the extent of earnest money tendered by him with the tender document but, however, any other allotment in which he is a stake holder shall also be cancelled and the respective deposits made in the form of earnest money or security shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments during the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023).
- 22. Location of Liquor Vends:-** The licences will be granted at the locations

notified in the Excise Policy. These licences will be granted in SCO/SCF/Shop/Booth, etc. in sectors, Industrial Areas, NAC, Rehabilitation colonies. The Department will not be responsible for providing space for opening of liquor vends. Further as per guidelines of the Apex Court, the sale of liquor shall be permitted only through licensed liquor vends which shall not be located within motorable or walking distance of 500 meters from the outer range of the National or State Highway or by a service lane along such highway and such liquor vends shall neither be directly visible nor accessible from such National or State Highway {Provided that the above restrictions shall not apply to the licensed liquor vends located within the limits of Municipal areas}.

In case, a successful bidder fails to arrange suitable/eligible premises within 30 days from the date of allotment, the 15% of bid money paid by him as security will be forfeited and the e-bids will be invited again for the said licence after re-fixing the reserve price for the remainder period of the licence. Liability of a bidder in such case will be limited upto 15% of bid money. Further the liquor vends can be opened by the licensee at the premises/ pucca structure/ shops owned by the Chandigarh Administration in the respective areas as mentioned in the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023), with the approval of the Competent Authority. The rents thereof as decided by the concerned Competent Authority shall be paid by the licensee to the Department.

- 23.** The license fee deposited by the successful bidder/ retail sale licensee for a particular vend shall not be refundable or adjustable towards any other liability of the said licensee if the vend has to be closed down due to court order, local resistance or any other reason.
- 24.** The Excise and Taxation Commissioner-cum-Financial Commissioner will be the competent authority for approving any additional clause in terms and conditions of e-tender or procedure to be adopted for finalizing the tenders.
Further, The Excise and Taxation Commissioner-cum-Financial Commissioner will be the Competent Authority for forfeiting Earnest Money Deposited or Security Amount as per terms and condition of the Excise Policy for the year 2022-23.
- 25.** The process of allotment shall be conducted by a committee comprising of Collector (Excise), Sub-Divisional Magistrate and Asstt. Excise and Taxation Commissioner. The Chandigarh Administration shall appoint Senior Officer from the Administration, as observer, who will supervise the proceedings.
- 26.** The whole process of allotment shall be video graphed.

27. The allotment shall take place at duly publicized venue on the date and time to be fixed by Excise and Taxation Commissioner, U.T. Chandigarh.
28. Online Acknowledgment Slip generated by the system will be the pass for the entry to the venue of allotment. If any person commits misconduct at the venue, he/she shall be debarred from participating in the proceedings and his/her earnest money will be liable to be forfeited.
29. Verification of particulars would be made in respect of the successful allottees before the license is actually granted. The verification of Bank Guarantee and documents furnished by the successful allottee shall be made by the Excise Inspector of the respective circle.
30. The list of successful allottees shall also be displayed at a conspicuous place in the office of the AETC.
31. The licences shall be granted by the Collector (Excise) after the approval of the Excise and Taxation Commissioner, U.T. Chandigarh.
32. All licences, whether for wholesale or retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/ Orders/ Regulations/ Instructions/Policies framed thereunder from time to time as applicable to U.T. Chandigarh and all other instructions / orders/ circulars issued by the Excise & Taxation Commissioner-cum-Financial Commissioner, U.T. Chandigarh from time to time.
33. No interest will be payable on the earnest amount.
34. In case any situation arises, where re-allotment of a licence is required, the reserve price will be fixed by computing it from the original license fee for the remainder period or the balance license fee as may be decided by the Department. In case no bid is received at this reserve price, the procedure prescribed for un-allotted licenses will be followed for allotment of that license. The re-allotment will be done at the risk and cost of original allottee. In case of any deficiency in the revenue, the balance/deficient amount will be recoverable from the original allottee as arrears of land revenue but in case a higher bid is received, no benefit will be given to the original allottee.
35. Every successful allottee shall be required to furnish surety bond in Form M-75 with two sureties before the commencement of business.
36. **Solvency Certificate:** - Every successful bidder has to submit a Solvency Certificate duly attested by "Tehsildar"/ "Solvency Certificate issued by Bank" equivalent to the 20% of the amount of bid money within 15 days from the date of allotment.
37. **Payment of Licence Fee in Installments:** - After adjusting the amount of security money equal to 10% of bid money deposited in the form of security against license fee, the licensee will be required to pay the remaining license fee in nine installments each 10 % of the total bid

amount or the number of months of allotment whichever is lower. In case of late payment of any installment an interest @1.5% per month to be calculated on daily basis shall be charged. The license shall be deemed to have been suspended and the licensing unit will be closed if the entire license fee of the month is not paid by 15th day of the next month. The licensee shall have to pay the balance installment along with interest to get his license operational. The balance security money equal to 5% of bid money furnished in the form of Bank Guarantee shall be refunded after clearance of all the dues, if any, pending towards the licensee.

If some liquor vends are not allowed to open during the Excise Policy Year 2022-23(01.04.2022 to 31.03.2023), because of vends falling in containment zone or lockdowns will be announced by the Govt. of India/ Chandigarh Administration, in such cases, proportionate reduction in licence fee and quota will be given.

38. i) Distribution of Quota: - Total Basic Quota of Indian Made Foreign Liquor, Imported Foreign Liquor (Bio Brands i.e. Whisky) & Country Liquor of the licensing units mainly will be in proportion to the Reserve Price of the licensing unit. However, keeping in view the less demand of the Country Liquor in Category 'A' shops (where sale of IFL is more) and Imported Foreign Liquor in Category 'B' shops (where sale of Country Liquor is more), the basic quota of the Imported Foreign Liquor (Bio Brands i.e. Whisky) and Country Liquor are suitably rationalized as per Annexure 'B'. Further it is hereby clarified that 22 liquor vends which have been identified as Category 'A' Shops on the basis of sale of IFL(Bio Brands i.e. Whisky) and Country Liquor, where the quota of IFL (Bio Brands i.e. Whisky) & Country Liquor have been rationalized, are vend code nos. 1, 4, 5, 6, 7, 8, 9, 13, 23, 26, 27, 31, 32, 33, 37, 44, 45, 46, 58, 59, 77 & 78. Similarly 21 liquor vends which have been identified as Category 'B' Shops on the basis of sale of IFL (Bio Brands i.e. Whisky) & Country Liquor, where the Quota of IFL (Bio Brands i.e. Whisky) & Country Liquor have been rationalized, are vend code nos. 53, 55, 56, 60, 62, 67, 72, 75, 79, 83, 84, 85, 86, 88, 89, 90, 91, 93, 94, 95 and 96. In the remaining shops i.e. Category 'C' Shops, the quota for these shops is distributed in proportion to the Reserve Price of the licensing unit.

ii) Change of quota: - The licensee can convert 10% of his basic quota of Imported Foreign Liquor (Bio Brands i.e. Whisky) into Indian Made Foreign Liquor and can also **convert 10% of his basic quota of Country Liquor into Indian Made Foreign Liquor**. However, this option of conversion of Country Liquor into IMFL may be exercised only in respect of owned registered brands of IMFL of Local Manufacturing/ Bottling Plants. But there will be no conversion of Indian Made Foreign Liquor

which is fixed vend wise. Levies shall be payable as applicable according to the kind of liquor to be lifted.

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

Sr. No.	Period	Quota to be lifted
1	upto 30.06.2022 (Ist Quarter)	Min 20% of the total allotted quota of each of IFL, IMFL and country liquor
2	upto 30.09.2022 (IInd Quarter)	Min 45 % of the total allotted quota of each of IFL, IMFL and country liquor
3	upto 31.12.2022 (IIIrd Quarter)	Min 75% of the total allotted quota of each of IFL, IMFL and country liquor
4	upto 28.02.2023	100% of the total allotted quota of each of IFL, IMFL and country liquor

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

v) The licensee can lift the un-lifted quota of previous quarter in next quarter and by 10th of March, 2023 in case of 4th quarter after the payment of penalty on un-lifted quota. The penalty shall be in addition to the assessment fee (in case of IMFL/IFL) on un-lifted quota and shall neither be refundable.

vi) Additional Quota: - The licensees of retail vends of L-2/ L-14A shall be entitled to lift additional quota upto 50% of the basic quota allotted for the Excise Policy Year 2022-23(01.04.2022 to 31.03.2023) on payment of additional excise duty @ Rs. 35 per PL for country liquor, Rs. 65 per PL in case of IMFL and Rs. 175 per PL in case of IFL. After having lifted his mandatory basic quota of a particular quarter, any quota lifted in

addition would attract payment of additional Excise Duty. Other levies shall also be payable as applicable according to the kind of liquor to be lifted. The additional quota that can be allowed to be lifted at any point of time only when original quota is exhausted and that too when due license fee up to date has been paid in full.

vii) Stock Transfer Fee:- An outgoing licensee will be allowed to transfer the left over stock of IMFL, IFL, Beer, Wine, Ready-to-Drink Beverages etc. at the end of the term to an incoming licensee (in accordance with the provisions of Punjab Liquor Licence Rules, 1956 as applicable to UT, Chandigarh) on payment of stock transfer fee @ Rs.5/- per Proof Litre on Country Liquor, Rs. 10/- per proof litre on IMFL/IFL and Rs.5/- per Bulk Litre on Beer, Wine, RTD, Champagne, Cider, etc. However, this quota shall not exceed two month's basic quota of an incoming licensee of Excise Policy Year 2022-23(01.04.2022 to 31.03.2023) and this quota will be in addition to the quota fixed for that licensing unit for the period of tender. Further any difference in the rate of extra license fee/excise duty and Assessment fee over the last year's Extra License Fee and Assessment fee on left over liquor will be recoverable as fee from the incoming licensee. The lifting of Beer by a licensing unit will not be a part of above said quota fixed for the licensing unit. Similarly, wines, champagne, cider, ready to drink beverages, liqueurs, etc. will not be a part of above said quota fixed for the licensing unit.

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

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

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

The fee for the grant of L-50 shall be Rs 2000/- Excise Policy Period 2022-23(01.04.2022 to 31.03.2023) and Rs 6000/- for life time. The private possession limit will be as under :-

1. IMFL/IFL 36 Bottles of 750 ML - For different sizes, total quantity not exceeding 36 X 750 ML = 27 BL
2. Beer 72 Bottles of 650 ML
3. Wine 36 Bottles of 750 ML

41. Location of Liquor vends: - No liquor vend shall be permitted to be opened near (not less than 50-meters from) main gate of any place of worship and School/ Colleges. The distance shall be measured from the main entrance of the liquor vend. However, this provision will not apply in such cases where a new school/ College or a place of worship comes up within a distance of 50 meters during the currency of the year subsequent to the establishment of vend in Excise Policy Year 2022-23(01.04.2022 to 31.03.2023).

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

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

43. Working Hours for liquor vends: - 9 AM to 11PM throughout the Excise Policy Period 2022-23 (01.04.2022 to 31.03.2023). In case of outbreak due to coronavirus, all the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of liquor vends/ establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid-19 and no compensation of any type whatsoever in licence fee, quota etc. will be given to the licensees on account of reduction in working hours.

44. About Bar Licences

Hotels and Restaurants will be allowed to apply the licence in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA before the commencement of their operations. However the licence will be granted only after the commencement of the operations of Hotel/Restaurant. The holder of licence in form L-3/L-4/L-5, L3A/4A/5A shall be eligible to apply for the grant of L-10C (Micro-Brewery) licence only after 15 days from the grant of licence in form L-3/L-4/L-5, L-3A/4A/5A. It will be mandatory for the licensees to provide the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar Licence premises of the

hotels/ restaurants serving alcohol and a signage at the proper place mentioning clearly the permissible limits of consumption of alcohol as per relevant laws and also mentioning thereof 'Be Safe-Don't Drink and Drive'. Bar Licences to be allowed to have an additional bar in the establishment on payment of 50% of the license fee of the bar and an additional place to serve liquor from the bar on payment of 10% of the license fee of the bar. In case of any outbreak due to coronavirus, the licence fee for the licences in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA & L-12C will be charged on pro-rata basis i.e. proportionate reduction in licence fee will be given if these licences are not allowed to open during the Excise Policy Year 2022- 23(01.04.2022 to 31.03.2023), because of these licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The bar timings for the purpose of sale, service and consumption will be 11:00 AM to 01:00 AM (past mid-night) throughout the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023), except on dry-days and the last order for liquor will not be booked after midnight i.e. 12 O'clock. However, these timing can be further extended by 02 hours (i.e. upto 03:00AM past midnight with last order not being booked beyond 02:00AM past midnight) on payment of additional annual fee of Rs. 4 Lacs per annum. 5 Star or above category Hotels are allowed to serve liquor round the clock to promote tourism. After allowing this facility, the licence fee for Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023) of these hotels will remain same i.e. Rs. 15.00 lacs. Further, 3 Star & 4 Star Hotels can also avail this facility after paying licence fee equivalent to that of 5 Star or above category hotels.

All the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid-19 and No compensation of any type whatsoever in licence fee will be given to the licensees on account of reduction in working hours. Further, if any licensee violates any of the guidelines issued by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time, then his licence may be suspended/ cancelled by the Collector (Excise).

Being L-3 Licence holder, the facility of Mini Bar for the occupants in all the rooms of the 3 Star Hotels, 4 Star Hotels, 5 Star Hotels & above are

allowed in the current Excise Policy 2022-23 (01.04.2022 to 31.03.2023) and will also be covered under the same licence fee.

5 star and above category hotels having L-3, L-4 and L-5 licences will be allowed to procure their requirements of Imported liquor (BIO Brands) also from authorized sources outside U.T. Chandigarh on payment of the label registration fee and all the excise levies applicable to L-1F/L-1DF and L-3/L-4/L-5 licensees.

- 45. Taverns** to continue with a licensing unit at licence fee mentioned in Annexure C in order to prevent rowdy and drunken behavior of the public. No tavern will be allowed to function in an open space without surrounded by 4 walls with concrete roof and strictly as per provisions of the Excise Laws. The Tavern shall be located in separate premises from the vend by metes and bounds. Tavern attached to licensing unit to have eight tables (minimum) with seating capacity of 40 persons, to have temperature control system within the premises, clean and modern toilets and cutlery and crockery of good standard and also to be registered with FSSAI. In order to improve the ambience and functioning of Tavern attached to a licensing unit, there shall be provision of metered electric and water supply and there should be proper system of garbage collection and disposal along-with separate kitchen, tiled flooring in kitchen, seating hall and toilets.

All the licensees will submit Fire Safety Certificate issued by Municipal Corporation, U.T., Chandigarh by 01st May, 2022.

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

In case of any outbreak due to coronavirus, the licence fee will be charged only for the operations of the Tavern on pro-rata basis i.e. proportionate reduction in licence fee will be given if the Taverns are not allowed to open during the Excise Policy Year 2022- 23 (01.04.2022 to 31.03.2023), because of taverns falling in containment zone or lockdowns announced by the Govt. of India / Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

- 46.** The Collector may refuse to grant a licence for Tavern in exercise of the powers conferred under section 35 of the Punjab Excise Act, 1914 as applicable to UT, Chandigarh.
- 47. Holograms**/Intaglio printed security labels with holograms on packings/bottles of country liquor, Indian Made Foreign Liquor and

Imported Foreign Liquor (excluding Beer, Wine, Champagne, Liqueurs and RTD etc.) will be mandatorily affixed by licensee at the time of bottling & labeling of liquor bottles in case of Country Liquor & IMFL and at the time of transfer from Custom Approved Bond to L-1F in case of IFL at his own expense except on liquor sold at L-9 licensee.

The Department is considering implementation of 'track & trace' system. The expense of the same shall be borne by the Licensee.

- 48. Checking by Health Department:** -No officer of Health Department to take action or check the quality of liquor produced and sold in U.T., Chandigarh except along with the Excise Officer not below the rank of Excise Inspector.
- 49. 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.
- 50. Size of Excise Bottles:** - The size of bottles will be as given below:-

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

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

- 51. Strength of liquor to be sold:** - Standard strength of IMFL to be sold in U.T. Chandigarh shall be 75 degree. However Excise Commissioner is empowered to allow sale of IMFL/IFL of any strength other than the standard strength to facilitate opening up market to all reputed/popular liquor brands.
- 52. Assessment Fee** shall be charged at the time of grant of permits, at the rates as prescribed in the Annexure 'F'.
- 53.** The various excise levies as mentioned in the Annexure D, E & F, if not mentioned elsewhere in the Excise Policy, shall be charged.

54. Transfer of allotment : - The successful allottee would have the option to get his/her allotment of licensing unit transferred before or after the grant of license. However, such transfer shall be on the basis of following terms & conditions:-

- i) The successful allottee/ original licensee shall be required to deposit 1% of the license fee of the licensing unit as transfer fee.
- ii) The successful allottee/ original licensee should not be a defaulter of revenue at the time of transfer of license.
- iii) Subsequent transfers are also allowed after depositing the 1% of the licence fee during the Excise Policy Year 2022-23(01.04.2022 to 31.03.2023).
- iv) Before transfer of the licence of licensing unit, the prospective licensee shall submit all the required documents prescribed under the Excise Policy/Act/ Rules as applicable to U.T, Chandigarh.
- v) The request made by the successful allottee/ original licensee for the transfer of licence shall be subject to confirmation/approval by the Collector.

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

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

57. Export Fee: The Export Fee of Rs. 0.50 per PL shall be charged on export of Country Liquor(CL)and Rs. 0.75 PL shall be charged on the export of Indian Made Foreign Liquor (IMFL).

58. L-10C LICENCE FOR MICROBREWERY PROJECT: -

In order to shift people from hard liquor to liquor with low alcoholic content, a license in form L-10C may be granted for retail sale of beer to be manufactured by Microbrewery. The licence may also be granted independently on payment of License Fee of Rs. 6.00 Lac for Excise Policy Year 2022-23(01.04.2022 to 31.03.2023). The Excise Duty shall be charged on the basis of its annual installed capacity of fermenting tanks @ Rs 30/- per BL annually and paid in equal quarterly installments and each installment will be paid by 15th of the start of the month of the each quarter failing which an interest @ 1.5% per month to be calculated on daily basis paid alongwith the duty.

In case of any outbreak due to coronavirus, the licence fee for the licence

in form L-10C will be charged on pro-rata basis i.e. proportionate reduction in licence fee will be given if the L-10C Licences are not allowed to open during the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023), because of L-10C Licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

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

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

The L-10C licensee shall sell Beer manufactured in his micro brewery for consumption in lounges on the premises. He shall be allowed to sell Draught Beer in Kegs of 25 Litre and 50 Litre capacity against Excise Permits to licensees L-12C, L-3, L-4 and L-5, L-3A, L-4A and L-5A. The Licensee, shall not pack beer in bottles, CANS or Pouches for sale.

The licensee shall arrange to check the quality of Draught Beer before supply to the above mentioned licensees by a chemist holding a degree in biochemistry/ specialization in the alcohol technology and the consignment must contain the manufacturing date and expiry date on it.

59. GRANT OF ADDITIONAL GODOWNS:

In case of retail sale vends (L-2/L-14A), an additional godown shall be granted on extra fee of Rs 3.00 Lac for Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023) within the radius of 250 meters of an existing vend. The Excise & Taxation Commissioner-cum-Financial Commissioner, Chandigarh can relax this condition in exception cases. For Additional Godown, the licensee has to comply with all the regulations and stipulations of opening of the retail outlets with regard to location and other terms & conditions thereof.

60. Registration of Banquet Halls: - The registration of Banquet Halls/Marriage Palaces/except Chandigarh Municipal Corporation Community Centers, etc. by applying for Licence in Form L-5D for serving of liquor in functions organized in these places will be mandatory. The licence fee of this licence is fixed at Rs 50,000/- for the Excise Policy Year 2022-23(01.04.2022 to 31.03.2023).

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

The Excise Commissioner may on the request of the licensee, allow lease of a whole or a part of the licensed premises of a B.W.H.-2 (bottling plant), if he deems it appropriate, on payment of a fee of Rs 30,00,000/- (Rupees

Thirty Lacs only) for the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023).

62. Shifting of Godown:-

The wholesale licensee i.e. L-1B, L-1C,L-1C1, L-1D,L-1DF,L-1F & L-13 will be allowed to change/shift their licensed premises during for Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023) on a payment of Rs 50,000/- per license.

63. Overtime in case of BWH-2 licence:-

The BWH-2 licensee will be allowed to continue their bottling operations on any holiday or after 05:00 PM by depositing a fee of Rs 7,000/- for one holiday and Rs 2000/- for working after 05:00 PM till 07:00 PM. No Dispatches of liquor will be permissible to the Distilleries/ Bottling Plants after 05:00 pm.

64. In order to generate more revenue and to stop the illegal sale and service of liquor as well as to facilitate the prospective bar license applicants & general public, the license in form L-12AA will continue in the Excise Policy Year (01.04.2022 to 31.03.2023).

A Licence in Form L-12AA (TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/RESTAURANT) may be granted by the Collector (Excise) to the prospective bar licensee after duly examining the merits of the case & on payment of Rs. 20,000/- per day. The L-12AA licence will be granted maximum for 10 days in a month and only till the regular bar licence is granted.

65. Penalty for non maintenance of Minimum Rates:-

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

66. In the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023), a licence in Form L-2D (Retail vend of Imported Wine, Indian Wine, Indian RTD, Imported RTD & Imported Beer for consumption off the premises). The Collector (Excise) may grant the L-2D licence on payment of licence fee of Rs. 2.00 lac for the excise policy year (01.04.2022 to 31.03.2023) , to the following:-

- I. Shop/establishment registered under the “Goods and Service Tax Act, 2017”/ “Punjab VAT Act, 2005” and “The Punjab Shops and

Commercial Establishments Act, 1958” in U.T. Chandigarh in an approved commercial market, Petrol Pumps or shop or in a mall having minimum covered area of 300 sq. ft.

II. Commercial establishments running with the following business and having minimum turnover of Rs. 50 lacs (Under the Goods & Service Tax Act, 2017 or under the Punjab VAT Act, 2005 (as applicable to U.T. Chandigarh) during **the year 2021-22**: -

- a) Establishments for the retail sale of petrol and petroleum products used for transport.
- b) Establishments for the retail sale of confectionery/Bakery items.
- c) Departmental Stores.

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

1. There should be a Separate area exclusively for sale/storage/display of alcoholic products.
2. Systematic layout of alcoholic products in shelves which can be accessed by the walk in consumers.
3. The premises should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite, etc.
4. Computerized system of issuing cash memos should be available at the premises.

67. Compensation:-

No compensation of any kind or relief in license fee on account of natural calamity such as fire, floods, drought, earthquake etc. or on account of riots or as a result of preventive closure ordered by the Chandigarh Administration or as a result of any remission by a court order beyond the specific relief given, shall be admissible to the licensee except as provided under clause 37 of the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023).

68. Ban on Advertisements:-

The licensee can at no time advertise the sale of liquor by announcing it on loudspeakers or by any other means. All signages and advertisements of the availability of liquor shall be prohibited.

69. Installation of CCTV Cameras in the Bottling Plants:-

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

70. It will be mandatory for all the retail sale liquor vends i.e. L-2/L-14A to install CCTV cameras at their vend with 30 days backup by 01st May, 2022.

- 71.** If any licensee under the Excise Act is found selling expired liquor, such licensee shall attract a penalty of Rs.50,000/- for first time violation, Rs.75,000/- for second time violation and Rs.1.00 Lakh for each subsequent violation.
- 72. Cow Cess**
Chandigarh Administration has notified vide notification bearing no. 6/1/1137-FII(9)-2020/1808 dated 30th January, 2020 the levy of Cow Cess, will also be applicable in this Excise Policy Period 2022-23 (01.04.2022 to 31.03.2023). This cess will be levied @ Rs. 5 per bottle of 750 ml of Country Liquor, Rs. 5 per bottle of 650ml of Beer and Rs. 10 per bottle of 750 ml/ 700ml of whisky and will be deposited by the wholesale licensees in the dedicated bank account of Municipal Corporation.
This cess levied is subject to the notification issued by the Local Government, Chandigarh Administration from time to time.
- 73. Digital India Program**
To promote Digital India Program, the arrangement of online deposit of excise revenue has been started and the payment of all the amounts relating to the excise revenue will be made through electronic payment platform like Debit Cards, Credit Cards, RTGS, NEFT and other such mediums apart from other modes of payments.
- 74. Ease of Doing Business**
The Excise & Taxation Department in order to promote ease of doing business will provide the facility of online issuance of various licenses, approval of labels and permits/ passes local as well as for import so that there is minimum physical interface.
- 75.** At present total 12 B.W.H.-2 (Bottling Plants) licences have been granted by the Department, which is high in number as compared to the neighboring States. Therefore, no new B.W.H.-2 (Bottling plant licence) will be granted during the Excise Policy Year 2022-23 (01.04.2022 to 31.03.2023).
Further, it will be mandatory for all the Bottling Plants to deposit a bank guarantee equivalent to Rs. 25 Lakh with the Department.
In any case, if any of the Bottling Plant violates the provisions of Excise Act and Rules made thereunder, then after following required and mandatory procedure, the said plant would be penalized by imposing:-
- i. A minimum penalty of Rs. 10 Lakh for first violation
 - ii. Bottling Plant will be closed for 15 days for second violation in addition to a minimum penalty of Rs. 10 Lakh.
 - iii. Bottling Plant will be closed for one month for the third violation in addition to a minimum penalty of Rs. 15 Lakh.

- iv. In case of another violation, the licence would be cancelled and in addition the Bank Guarantee will be forfeited.

after following the prescribed procedure.

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

- 76.** The Bottling Plants will get a technical and structural audit of their Bottling plant done from reputed institutions like IIT (Indian Institute of Technology) Ropar, PEC (Deemed University) Chandigarh or Thapar Institute of Technology, Patiala by 01.05.2022, at their own expense. If the audit report is not submitted, the plant will not be allowed to operate post 01.05.2022.

77. Installation of Flow Meter in the Bottling Plants

In order to monitor the production in the bottling plants, installation of flow meters have been made mandatory.

The real time data / monitoring of Flow Meter and storage Vats will be made online at the expense of the Bottling Plants.

- 78.** It will be mandatory for all the retail sale liquor vends (L-2/L-14A) to issue computerized bills. This provision will be mandatory from 01st October, 2022.

79. Grievance Redressal

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

80. E-vehicle Cess

In order to promote Electric vehicles to reduce pollution levels, Chandigarh Administration has issued E-vehicle policy. In pursuance to this it has been decided to levy E-vehicle cess for Excise Policy (2022-23). The Cess will be levied per bottle as detailed below:-

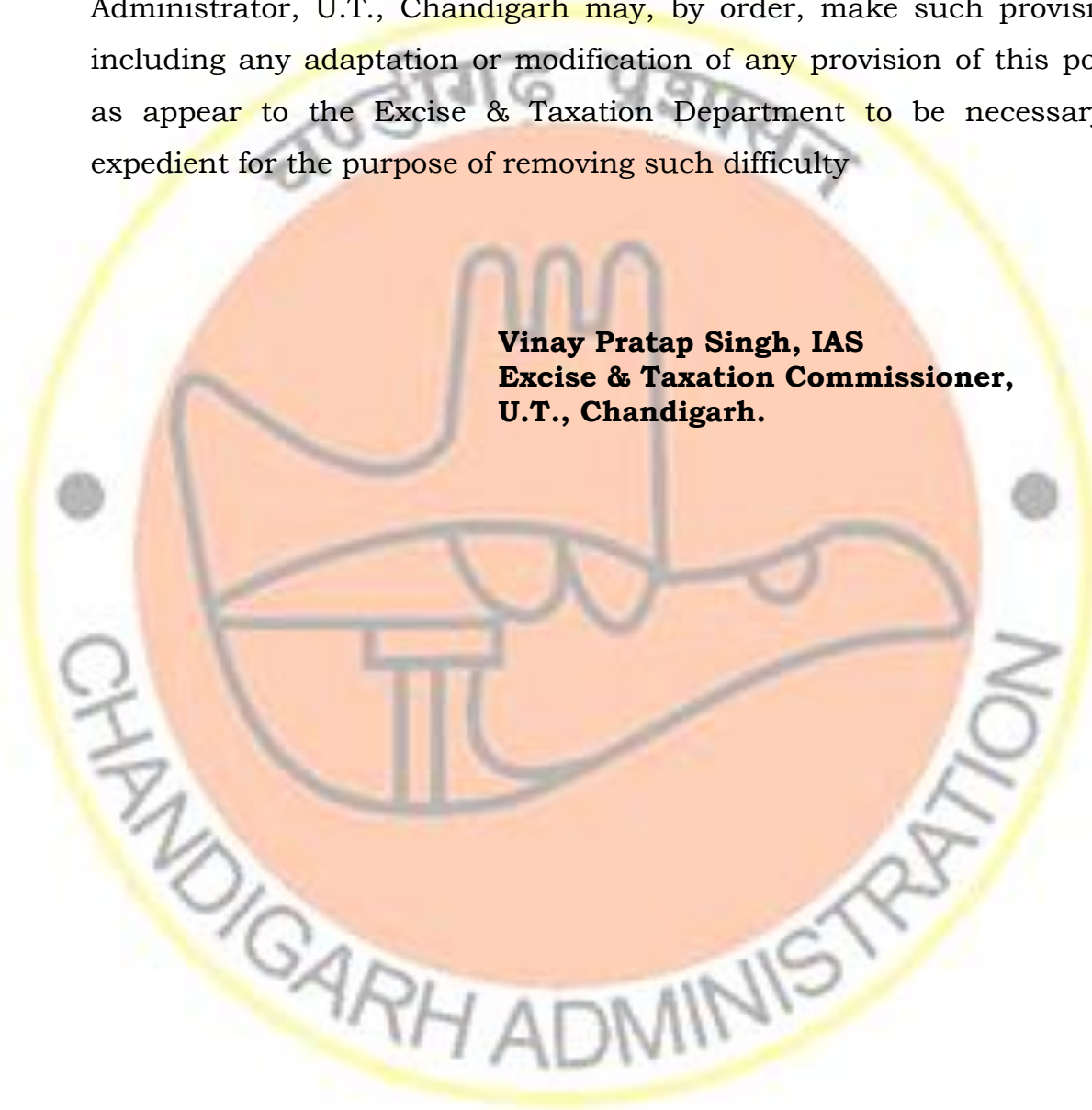
Type of Liquor	EDP Range (Per case in Rs.)	e-Vehicle Cess per Bottle (in Rs.)
Indian Made Foreign Liquor	1-650	5
	651-950	6
	951-1200	8
	1201-1500	10
	1501-2500	11
	2500-3500	15

	3501-4500	18
	4501-7000	24
	7001-above	35
Country Liquor		3
Imported Foreign Liquor		40
Beer		2

81. Power to remove Difficulties:-

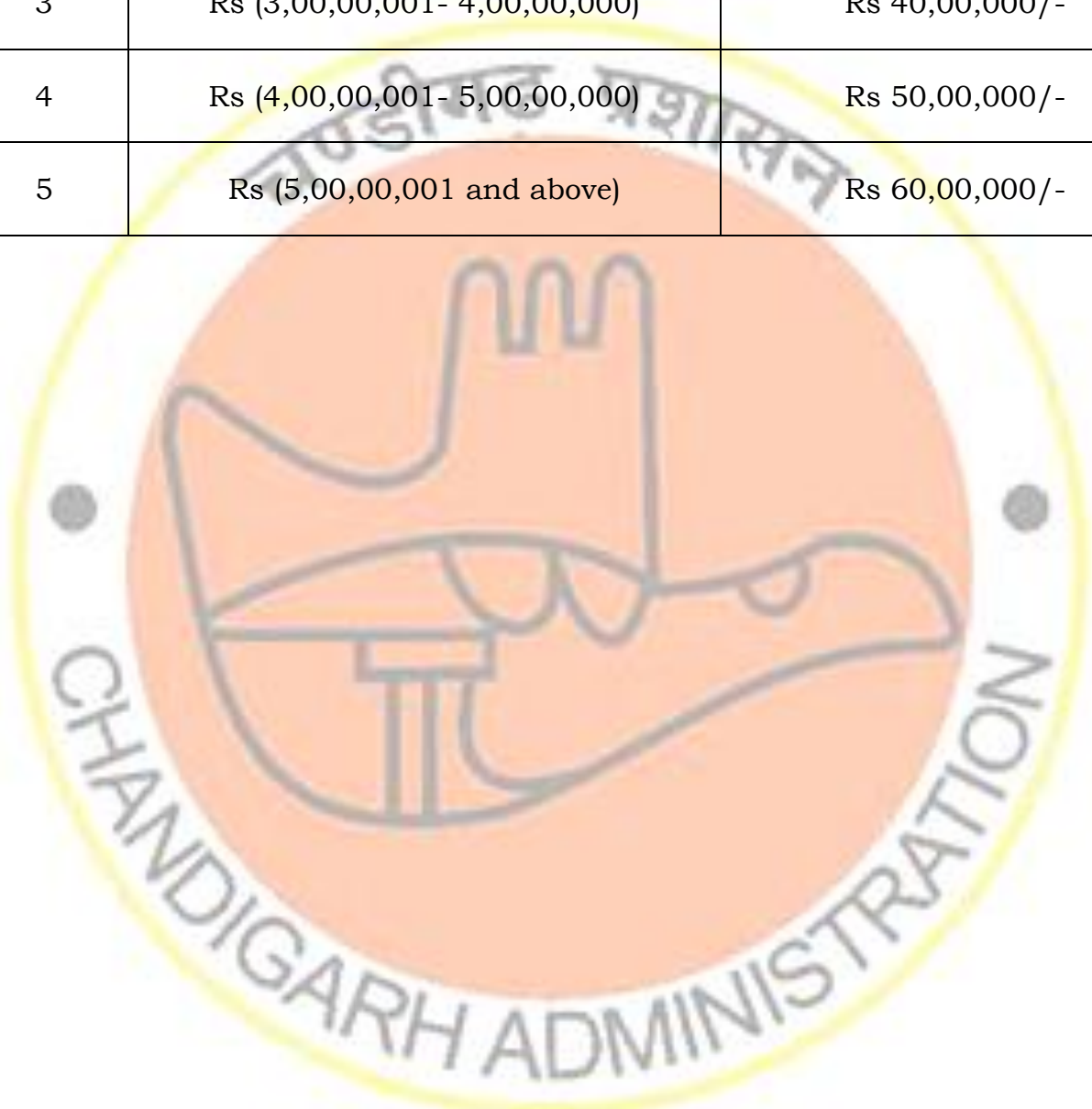
If any difficulty arises in giving effect to the provisions of the Excise Policy, the Excise & Taxation Department with the approval of the Administrator, U.T., Chandigarh may, by order, make such provisions, including any adaptation or modification of any provision of this policy, as appear to the Excise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

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



Annexure-‘A’

Sr. No.	Reserve Price Of Licensing Unit	Earnest Money Deposit (EMD) (01.04.2022 to 31.03.2023)
1	Rs (1,00,00,001- 2,00,00,000)	Rs 20,00,000/-
2	Rs (2,00,00,001- 3,00,00,000)	Rs 30,00,000/-
3	Rs (3,00,00,001- 4,00,00,000)	Rs 40,00,000/-
4	Rs (4,00,00,001- 5,00,00,000)	Rs 50,00,000/-
5	Rs (5,00,00,001 and above)	Rs 60,00,000/-



Annexure 'B'

LIST OF LICENSING UNITS (L-2/L-14A) FOR THE YEAR 2022-23 (01.04.2022 to 31.03.2023)							
Vend Code	LOCATION	Nos. of Licensing Unit	Reserve Price for the Excise Policy 2022-23 (01.04.2022 to 31.03.2023)	Quota fixed for Excise Policy 2022-23 (01.04.2022 to 31.03.2023)			
				IMFL	IFL	CL	TOTAL
1	Sector 7 Madhya Marg Market	1	45388889	129594	7614	7776	144984
2	Sector 7 Internal Market	1	49118389	140243	5610	16829	162681
3	Sector 8 Madhya Marg	1	30000000	85656	3426	10279	99361
4	Sector 8 Internal Market	1	66081159	188675	11085	11320	211080
5	Sector 9 Madhya Marg Market	1	35000048	99932	5871	5996	111799
6	Sector 9 Internal Market	1	71520999	204206	11998	12252	228457
7	Sector 10 Market	1	58182501	166122	9760	9967	185850
8	Sector 11 Market	1	61143458	174576	10257	10475	195308
9	Sector 15 Market	1	55100000	157321	9243	9439	176004
10	Sector 16 Market	1	33461111	95538	3822	11465	110824
11	Sector 17-D & E Market	1	33022500	94286	3771	11314	109371
12	Sector 17- B & C Market	1	38949999	111210	4448	13345	129003
13	Sector 18 Market	1	38220000	109125	6412	6548	122085
14	Sector 19C Market	1	33585350	95893	3836	11507	111236
15	Sector 20C (Near Light point of Sector 20 & 30)	1	23000000	65669	2627	7880	76177
16	Sector 20D Internal Market	1	38143949	108908	4356	13069	126334
17	Sector 20 Market (on DakshinMarg)	1	24327500	69460	2778	8335	80573
18	Sector 21 Market	1	44333337	126580	5063	15190	146833
19	Sector 22-A Market (Opp. Prade Ground)	1	30000000	85656	3426	10279	99361
20	Sector 22-B Market (Opp. Bus Stand)	1	42600000	121631	4865	14596	141092
21	Sector 22-B Market (On Himalaya Marg)	1	49000000	139904	5596	16789	162289
22	Sector 22-C (on Himalayan Marg)	1	34031667	97167	3887	11660	112714
23	Sector 22-C Market	1	48521667	138539	8140	8312	154991
24	Sector 22-D Market	1	39000000	111353	4454	13362	129169
25	Sector 23 Market	1	28058334	80112	3204	9613	92930
26	Sector 24-C Market	1	42210000	120518	7081	7231	134830
27	Sector 24-D Market	1	41902660	119640	7029	7178	133848
28	Sector 25 Market	1	26897021	76796	3072	9216	89084
29	Sector 26 TPT Area only (in Booth Market near Entry Point of TPT Area)	1	53011763	151359	6054	18163	175576
30	Sector 26- Grain Market	1	43700000	124772	4991	14973	144735

31	Sector 26-Madhya Marg	1	38949999	111210	6534	6673	124416
32	Sector 27-C Market	1	29027777	82880	4870	4973	92722
33	Sector 27-D Market	1	33642052	96055	5644	5763	107461
34	Sector 28-C Market	1	41896995	119624	4785	14355	138764
35	Sector 28-D Market	1	27500000	78518	3141	9422	91081
36	Sector 29C	1	24985000	71337	2853	8560	82751
37	Sector 30 Market	1	72650980	207433	12187	12446	232066
38	Sector 31 Market	1	38886350	111028	4441	13323	128793
39	Sector 32-D Market	1	46000000	131339	5254	15761	152353
40	Sector 33 Market	1	30833333	88035	3521	10564	102121
41	Sector 34-A Market(Opposite Petrol Pump of Sector 34A)	1	32559999	92965	3719	11156	107840
42	Sector 34-C Market	1	31000000	88511	3540	10621	102673
43	Sector 35 (Internal Market)	1	50145278	143174	5727	17181	166082
44	Sector 35-B Market (On Himalaya Marg)	1	32500000	92794	5452	5568	103813
45	Sector 35-C Market (On Himalaya Marg)	1	47500000	135622	7968	8137	151727
46	Sector 36 Market	1	55035903	157138	9232	9428	175799
47	Sector 37-D Market	1	53010000	151354	6054	18162	175570
48	Sector 38-D Market	1	56013375	159929	6397	19191	185518
49	Sector 40-C Market	1	63002778	179885	7195	21586	208667
50	Sector 40-D Market	1	61142500	174574	6983	20949	202505
51	Sector 41 Market (not in Badheri village/ market near light point)	1	44000000	125629	5025	15075	145729
52	Sector 41 Market (not in Badheri village/ market)	1	39245759	112054	4482	13447	129983
53	Village- Palsora	1	57105555	163047	3261	29999	196307
54	Sector 42 Market	1	57751391	164891	6596	19787	191274
55	Village/Market Attawa	1	51975000	148399	2968	27303	178670
56	Village/Market Attawa	1	51975000	148399	2968	27303	178670
57	Sector 43 Market	1	41737587	119169	4767	14300	138236
58	Sector 44-C Market	1	41192950	117614	6910	7057	131581
59	Sector 44-D Market	1	54888888	156718	9208	9403	175329
60	Sector 45-A/Burail Market (Kabari Market)	1	63228888	180531	3611	33215	217357
61	Sector 45-B/Burail Market (Oberoi Banquet Side)	1	51388888	146725	5869	17607	170201
62	Sector 45-C/Burail Market (Opposite Police Station towards Sec-44)	1	52262500	149220	2984	27454	179658
63	Sector-46 Market	1	30689750	87625	3505	10515	101645

64	Sector-46 Market	1	38970156	111267	4451	13352	129070
65	Sector 47-C Market	1	73557226	210020	8401	25202	243623
66	Sector 47-D Market	1	55315000	157935	6317	18952	183205
67	Sector 48, Motor Market	1	50042500	142881	2858	26288	172027
68	Indl. Area Phase-1(MW Market)	1	58509899	167057	6682	20047	193786
69	Indl. Area Phase-1(On Road from Centra Mall going towards Hotel Red Fox)	1	47995259	137036	5481	16444	158961
70	Ind. Area Phase-2 (Near Petrol Pump)	1	66465000	189770	7591	22772	220134
71	Ind. Area Phase-2 (Near Electric Market)	1	44194444	126184	5047	15142	146373
72	RamDarbar Colony/ Village	1	58797900	167879	3358	30888	202125
73	Mani Majra on old Ropar Road only (Opposite Shivalik Garden)	1	41449479	118346	4734	14202	137282
74	Manimajra on old Ropar Road only	1	31635000	90324	3613	10839	104776
75	Manimajra - Shanti Nagar	1	26927778	76884	1538	14146	92567
76	Manimajra - Near Railway Crossing	1	35719999	101988	4080	12239	118306
77	Manimajra-Kalka Road Only (Manimajra Side)	1	53024999	151397	8895	9084	169376
78	Manimajra-Kalka Road Only (Panchkula Side)	1	48300000	137906	8103	8274	154283
79	Manimajra - Gobindpura	1	27252447	77811	1556	14316	93683
80	Manimajra in Motor Market only	1	42222225	120553	4822	14466	139841
81	Open Space opposite Kalagram in front of BSNL Exchange Office	1	56000000	159891	6396	19187	185473
82	Manimajra (NAC) (Opposite Bharat Petroleum Petrol Pump, Panchkula Side)	1	24030000	68610	2744	8233	79588
83	Village Maulijagran	1	40000000	114208	2284	21013	137505
84	Maulijagran Colony	1	20101204	57393	1148	10560	69100
85	Village Raipur Kalan(within Lal Dora)	1	21500000	61387	1228	11294	73909
86	Village Dariya	1	64315000	183632	3673	33786	221090
87	Village Mauli near nurseries Chandigarh(Road leading from Hallomajra to Panchkula)	1	87143126	248810	9952	29857	288620

88	Village Kajheri (On Aara Road but not on bus stand main road and its service lane)	1	48008585	137074	2741	25220	165035
89	Village Kajheri (on Old Chakki Road but not on bus stand main road and its service lane)	1	36846995	105205	2104	19356	126666
90	Maloya Village	1	45417510	129676	2594	23859	156128
91	Maloya Colony (Booth Market)	1	39332226	112301	2246	20662	135209
92	Sector 61, Market	1	85443126	243957	9758	29275	282990
93	Village/colony-Dhanas	1	103969193	296852	5937	54617	357406
94	Dadumajra Colony (Entry from Dhanas side)	1	55982226	159840	3197	29408	192445
95	Village-KhudaLahora/ KhudaJassu (On Madhya Marg joining Chd-Kurali Road)	1	69683450	198960	3979	36606	239545
96	BastiBhagwanpura (Village Kishangarh)	1	18598150	53101	1062	9770	63933
Total		96	4377986876	12500000	500000	1500000	14500000



Annexure 'C'

CHART OF LICENCE FEE AND LABEL REGISTRATION FEE FOR THE EXCISE POLICY 2022-23 (01.04.2022 to 31.03.2023)			
SR. NO.	TYPE OF LICENCE	Licence Fee for the Excise Policy 2022-23	Period
1	(B.W.H.-2) BONDED WARE HOUSE-CUM- BOTTLING PLANT (IN CASE OF RENEWAL)	3000000	POLICY YEAR
2	(D-2) LICENSE TO REDISTILL RECTIFIED SPIRIT GRANTED TO B.W.H. 2 -CUM - BOTTLING PLANT	300000	POLICY YEAR
3	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2021-22 = 0 to 5,000 Cases)	800000	POLICY YEAR
	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2021-22 = 5,001 to 50,000 Cases)	1000000	POLICY YEAR
	(L-1B) WHOLESALE IMFL, LICENSE FEE (If Nos. of Cases sold during 2021-22 was more than 50,000 Cases)	1500000	POLICY YEAR
4	(L-1C) WHOLESALE BEER, LICENSE FEE	200000	POLICY YEAR
5	(L1-C1) WHOLE SALE READY TO DRINK (ALL FLAVOURS TO BE TREATED AS SINGLE BRAND)	100000	POLICY YEAR
6	(L-1D) WHOLE SALE WINE	20000	POLICY YEAR
7	(L-1DF) WHOLE SALE IMP WINE & IMP. RTD	150000	POLICY YEAR
8	(L-1F) WHOLE SALE IMP FOREIGN LIQUOR & BEER	5000000	POLICY YEAR
9	(L-2D) RETAIL VEND OF IMPORTED WINE, INDIAN WINE & IMPORTED BEER FOR CONSUMPTION OFF THE PREMISES	200000	POLICY YEAR
10	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (in case of 5 star and above category)	1500000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVICE (in case of 4 star)	1300000	POLICY YEAR
	(L-3,4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A HOTEL/ RESTAURANT/BAR INCLUDING ROOM SERVIC (In case of 3 Star & below)	900000	POLICY YEAR
	(L-4,5) RETAIL VEND OF FOREIGN LIQUOR INCLUDING BEER,WINE AND READY TO DRINK BEVERAGES, IN A RESTAURANT/BAR	800000	POLICY YEAR
11	(L-3A,4A,5A) RETAIL SALE OF BEER,WINE AND READY TO DRINK BEVERAGES, IN HOTEL/ RESTAURANT/BAR	250000	POLICY YEAR
12	(L-9) FOR RETAIL VEND OF FOREIGN LIQUOR IN A MILITARY CANTEEN	0	POLICY YEAR
13	(L-10A) RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT	70000	POLICY YEAR
14	(L-10A) CLUBBED WITH L-3/L-4/L5/L-12C (RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT HAVING HARD LIQUOR BAR & CLUB BAR)	70000	POLICY YEAR
15	(L-10AA) RETAIL VEND OF WINE FOR CONSUMPTION ON THE PREMISES	40000	POLICY YEAR
16	(L-10B) RETAIL VEND OF IMPORTED FOREIGN LIQUOR, IMPORTED BEER, IMPORTED WINE AND INDIAN WINE IN A DEPARTMENTAL STORE	2000000	POLICY YEAR
17	(L-10C) FOR RETAIL SALE OF BEER TO BE MANUFACTURED BY MICROBREWERY	600000	POLICY YEAR
18	(L-11) BOTTLING OF FOREIGN LIQUOR	450000	POLICY YEAR
19	(L-12 A) TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR AT A PLACE OF ENTERTAINMENT	15000	PER DAY

20	(L-12 AA) TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/ RESTAURANT	20000	PER DAY
21	(L12C) FOR CLUBS UPTO 1500 MEMBERS	300000	POLICY YEAR
22	(L-12C) FOR CLUBS FROM 1501 TO 2500 MEMBERS	600000	POLICY YEAR
23	(L-12C) FOR CLUBS FROM 2501 TO 3500 MEMBERS	1150000	POLICY YEAR
24	(L-12C) FOR CLUBS MORE THAN 3500	2300000	POLICY YEAR
25	(L-13) WHOLESALE VEND OF COUNTRY SPIRIT	700000	POLICY YEAR
26	(L-15) BOTTLING OF COUNTRY SPIRIT	100000	POLICY YEAR
27	(L-16) REDUCTION OF COUNTRY SPIRIT	0	POLICY YEAR
28	(L-17) VEND OF DENATURED SPIRIT WHOLESALE	30000	POLICY YEAR
29	(L-17) VEND OF DENATURED SPIRIT RETAIL SALE	7000	POLICY YEAR
30	(L-42) PERMIT FOR POSSESSION AND CONSUMPTION OF LIQUOR ON SPECIAL OCCASSIONS IN CHANDIGARH MUNICIPAL CORPORATION COMMUNITY CENTERS/ OPEN SPACE/RESIDENCE/BHAWANS ETC.	3000	PER DAY
31	(L-42) PERMIT FOR POSSESSION AND CONSUMPTION OF LIQUOR ON SPECIAL OCCASSIONS IN HOTELS/ RESTAURANTS/ BANQUET HALL /MARRIAGE PALACE ETC.	7500	PER DAY
32	(L-50) ONE YEAR POSSESSION PERMIT	2000	POLICY YEAR
33	(L-50) LIFE TIME POSSESSION PERMIT	6000	LIFE TIME
34	(L-52)TAVERN WITH L.U.	350000	POLICY YEAR
35	(L-5D) REGISTRATION FOR BANQUET HALLS	50000	POLICY YEAR
Label Registration Fee:			
1	FOR INDIAN MADE FOREIGN LIQUOR	60000	PER BRAND
2	FOR INDIAN MADE BEER	40000	PER BRAND
3	FOR ALL TYPES OF WINE(L-1D), CHAMPAGNE(L-1DF), CIDER(L-1D), RTD(L-1C1)	7500	PER BRAND
4	FOR ALL TYPE OF EXPORT OF IMFL / COUNTRY LIQUOR	40000	PER BRAND
5	FOR ALL TYPE OF COUNTRY LIQUOR	35000	PER BRAND
FOR IMPORTED FOREIGN LIQUOR AND IMPORTED BEER			
1	FOR IMPORTED FOREIGN LIQUOR	60000	PER BRAND
2	FOR IMPORTED BEER	40000	PER BRAND
3	SUBSEQUENT CHANGES IN ANY LABEL (INCLUDING ALL PACKING SIZES)	50000	PER BRAND

Conditions:-

1. The License Fees for all type of liquor licences is chargeable for whole of the excise policy period (01.04.2022 to 31.03.2023) irrespective of the date of grant of the licence.
2. In case of L-1DF and L-1F licences, the wholesale supplier will be required to affix a white sticker on the bottles of Imported Wine, Champagne, Cider, Imported Foreign Liquor and Imported Beer etc. of Minimum 70 mm by 35 mm readable by naked eyes showing the 'Name and Address of the Importer', ' Name and Address of the Wholesale Supplier of U.T. Chandigarh', 'FSSAI license No.', along-with legends 'Consumption of Alcohol is Injurious to Health' 'Be Safe-Don't Drink and Drive' and 'FOR SALE IN U.T. CHANDIGARH ONLY'.

Annexure 'D'

Excise Duty on Indian Made Foreign Liquor (IMFL) for the Excise Policy 2022-23 (01.04.2022 to 31.03.2023)

EDP (LOWER LIMIT -	1-	401-	551-	651-	801-	951-	1051-	1201-	1351-	1501-	1651-	1901-	2151-	2501-	2801-	3201-	3501-	4501-	5601-	7001-	9001-	12001-	15001-
UPPER LIMIT)	400	550	650	800	950	1050	1200	1350	1500	1650	1900	2150	2500	2800	3200	3500	4500	5600	7000	9000	12000	15000	and above
Rate of Excise Duty (Rs./PL)	66		76		88		100		128				185			205		295		370			

Minimum Retailsale price of Indian Made Foreign Liquor for the Excise Policy 2022-23 (01.04.2022 to 31.03.2023)

Quarts	240	250	260	290	355	400	440	475	505	525	545	580	600	685	735	810	895	1155	1260	1365	1575	1995	2100
Pints	120	125	130	145	180	200	220	240	255	265	275	290	300	345	370	405	450	580	630	685	790	1000	1050
Nips	70	75	80	85	95	115	125	135	140	145	150	160	165	185	195	215	235	290	315	345	395	500	530

MINIMUM RETAIL SALE PRICE OF COUNTRY LIQUOR FOR THE EXCISE POLICY 2022-23 (01.04.2022 to 31.03.2023)			
	Quarts	Pints	Nips
Country Liquor 50 Degree	150	85	50
Country Liquor 60 Degree	160	90	60
Country Liquor 65 Degree	185	95	60

MINIMUM RETAIL SALE PRICE OF INDIAN BEER FOR THE EXCISE POLICY 2022-23 (01.04.2022 to 31.03.2023)	
Light Beer & Strong Beer (per Bottle of 330 ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v)	Rs. 60/-
Light Beer & Strong Beer (per Bottle/ Can of 500 ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v)	Rs. 80/-
Super Mild Beer(per bottle of 650 ML having alcoholic content upto 3.5% v/v)	Rs. 60/-
Light Beer (per Bottle of 650 ML having alcoholic contents above 3.5% v/v and upto 5.25% v/v)	Rs. 100/-
Strong Beer (per Bottle of 650 ML having alcoholic contents above 5.25% v/v and upto 8.25% v/v)	Rs. 110/-

Fixation of Minimum Retail sale Price of Indian Wine

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

Fixation of Minimum Retail sale Price of Imported Wine

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

Annexure 'E'

Type of Licence		Excise Duty/ Assessment Fee	Import Fees	Permit Fees	Extra License fee to be deposited at the time of making permit
L-1B (Wholesale of Indian Made Foreign Liquor)		As mentioned in the table at Annexure 'D'	Rs. 26 per PL	Rs.8 per PL	Rs. 3 per PL
L-1C (Wholesale of Indian Beer)	Super Mild Beer	Rs. 20 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L-1C (Wholesale of Indian Beer)	Light Beer	Rs. 30 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L-1C (Wholesale of Indian Beer)	Strong Beer	Rs. 36 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 2 per BL
L1-C1 (Wholesale of Ready-to-Drink Beverages)		Rs. 30 per BL	Rs. 5 per BL	Rs. 5 per BL	--
L-1D (Wholesale of Indian Wine)		Rs. 15 per BL	Rs. 4 per BL	Rs. 3 per BL	--
L-1DF (Wholesale of Imported Wine & Imported RTD)		Rs. 20 per BL	Rs. 5 per BL	Rs.4 per BL	--
L-1F (Wholesale of Imported Foreign Liquor and Imported Beer)	IFL	Rs. 265 per PL	Rs. 26 per PL	Rs. 6 per PL	--
L-1F (Wholesale of Imported Foreign Liquor and Imported Beer)	IB	Rs..45 per BL	Rs. 6 per BL	Rs. 6 per BL	Rs. 2 per BL
L-10C (License for Micro-Brewery)		Rs. 30 per BL	--	Rs. 5 per BL	--
L-13 (Wholesale of Country Liquor)		Rs. 42 per PL	Rs. 22 per PL	--	--
L-17 (Wholesale of Denatured Spirit)		Rs. 1 per BL	--	--	--
Permit Revalidation Fee 2022-23			Rs. 25/- per BL		

Annexure-‘F’

EXCISE LEVIES FOR CSD MILITARY CANTEENS ONLY (L-9) FOR EXCISE POLICY 2022-23(01.04.2022 to 31.03.2023)				
Type of Liquor	Excise Duty	Import Fees	Permit Fees	Assessment Fee
IMFL	Rs. 130 per PL	Rs. 30 per PL	Rs. 5 per PL	Rs. 50 per PL
IFL	Rs. 130 per PL	Rs. 30 per PL	Rs. 5 per PL	Rs. 50 per PL
RUM	Rs. 44 per PL	Rs. 12 per PL	Rs. 5 per PL	Rs. 25 per PL
Beer	Rs. 30 per BL	Rs. 12 per BL	Rs. 5 per BL	Rs. 5 per BL
Wine	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL
RTD, Cider etc.	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL

EXCISE LEVIES (ASSESSMENT FEES) FOR EXCISE POLICY 2022-23 (01.04.2022 to 31.03.2023)			
Type of License	IMFL/IFL	BEER	WINE, RTD etc.
L-2 and L-14A (Retail sale of IMFL, Country Liquor and Beer)	Rs. 12 per BL	Rs. 12 per BL	--
L-2D (Retail vend of Imported Wine, Indian Wine, RTD and Imported Beer for consumption off the premises)	-	Rs. 35 per BL	Rs. 20 per BL
L-3, L-4, L-5 (Retail vend of foreign liquor including beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)	Rs. 250 per BL upto EDP of Rs. 3000/-	Rs. 35 per BL	Rs. 20 per BL
	Rs. 330 per BL for EDP above Rs. 3000/-		
L-3A, L-4A, L-5A (Retail vend beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)	--	Rs. 35 per BL	Rs. 20 per BL
L-10A (Retail Vend of Draught Beer in a Restaurant)	--	Rs. 35 per BL	--
L-10AA (Retail Vend of Wine in a Restaurant)	--	--	Rs. 20 per BL
(L-10B) Retail vend of imported foreign liquor, imported beer, imported wine and Indian wine in a departmental store	Rs. 300 per BL	Rs. 36 per BL	Rs. 22 per BL
L-12C (Retail vend of foreign liquor including beer, wine and ready to drink beverages in a Club)	Rs. 250 per BL upto EDP of Rs. 3000/-	Rs. 35 per BL	Rs. 20 per BL
	Rs. 330 per BL for EDP above Rs. 3000/-		