

## **EXCISE POLICY OF U.T. CHANDIGARH FOR THE YEAR 2021-22**

The Excise Policy 2021-22 (commencing from 01st April, 2021 to 31st March, 2022) has been approved by the Administrator, U.T., Chandigarh. The new Excise Policy for the year 2021-22 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 2021-22 (01.04.2021 to 31.03.2022) are fixed as under:-

<b>(Amount in Rs.)</b>						
<b>Type of Liquor</b>	<b>Pet Bottles</b>			<b>Glass Bottles</b>		
	<b>Quarts (In Case)</b>	<b>Pints (In Case)</b>	<b>Nips (In Case)</b>	<b>Quarts (In Case)</b>	<b>Pints (In Case)</b>	<b>Nips (In Case)</b>
50°	377	405	463	393	418	484
60°	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. Distilleries/bottling plants will have to submit their willingness in writing before 25th March, 2021 in the Excise & Taxation Department, U.T., Chandigarh with regard to above selling price of country liquor 50 degree and 60 degree proof to the retail licensees i.e. L-2/L-14A licensees. After approval by the Excise and Taxation Commissioner-cum-Financial Commissioner, the basic quota of country liquor will be distributed equally among all the approved distilleries/ bottling plants and only than the distilleries/ bottling plants will be allowed to sell their products in U.T. Chandigarh.

3. For immediate supply of popular brands of Indian Made Foreign Liquor and Beer etc. after implementation for the excise policy 2021-22 (01.04.2021 to 31.03.2022), the Wholesale Companies will be allowed to supply their brands, which were approved during the last year's Excise Policy 2020-21(01.07.2020 to 31.03.2021), 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, 2021-22 (01.04.2021 to 31.03.2022) and the earlier given approval will be renewed for the excise policy 2021-22 (01.04.2021 to 31.03.2022). 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 U.T., 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 2021-22.

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.

4. 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 2021-22(01.04.2021 to 31.03.2022).
5. 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.
6. 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.
7. Licence for whole sale of Imported Wine (L-1DF) and Imported Foreign Liquor and 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 7<sup>th</sup> 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 licensee will make adequate fire safety arrangements.

8. 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.

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

All the wholesale licensees will make adequate fire safety arrangements.

10. **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 28.02.2022. 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 10<sup>th</sup> of March, 2022 in case of 4<sup>th</sup> 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.

11. **Fixed Basic Quota:** - The total basic quota to be allotted will comprise of 110 Lac Proof Litre of Indian Made Foreign Liquor (IMFL) and 12 Lac Proof Litre of Country Liquor (CL) and 3.50 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.
12. 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.
13. **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](http://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 2<sup>nd</sup> Highest Bidder (H2) to match the highest bid price. If he accept 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 3<sup>rd</sup> 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 2021-22(01.04.2021 to 31.03.2022).

**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.

14. 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 3<sup>rd</sup> 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.
15. 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.
16. 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.

17. **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.
18. In case of non-submission of e-bid, the participation fee submitted by the bidder will stand forfeited.
19. 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.
20. **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 7<sup>th</sup> of April 2021 and in case, the allotment of retail sale licensing unit is done after 31<sup>st</sup> of March 2021, 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 2021-22 (01.04.2021 to 31.03.2022).
21. **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, Re-habilitation 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 2021-22 (01.04.2021 to 31.03.2022), 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.

22. 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.
23. 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.
24. The whole process of allotment shall be video graphed.
25. 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.
26. 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.
27. Verification of particulars would be made in respect of the successful allottees before the license is actually granted. The verification of documents furnished by the successful allottee shall be made by the Excise Inspector of the respective circle.
28. The list of successful allottees shall also be displayed at a conspicuous place in the office of the AETC.
29. The licences shall be granted by the Collector (Excise) after the approval of the Excise and Taxation Commissioner, U.T. Chandigarh.
30. 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.

31. No interest will be payable on the earnest amount.
32. 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.
33. Every successful allottee shall be required to furnish surety bond in Form M-75 with two sureties before the commencement of business.
34. **Solvency Certificate:** - Every successful bidder has to submit a Solvency Certificate duly attested by "Tehsildar" equivalent to the 20% of the amount of bid money within 15 days from the date of allotment.
35. **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 15<sup>th</sup> 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 2021-22(01.04.2021 to 31.03.2022), 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.
36. **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 Imported Foreign Liquor in village shops and the Country Liquor in main city Shops, 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 City 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 Village 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.

**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 30.06.2021 (Ist Quarter)	Min 20% of the total allotted quota of each of IFL, IMFL and country liquor
2	upto 30.09.2021 (IInd Quarter)	Min 45 % of the total allotted quota of each of IFL, IMFL and country liquor
3	upto 31.12.2021 (IIIrd Quarter)	Min 75% of the total allotted quota of each of IFL, IMFL and country liquor
4	upto 28.02.2022	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 4<sup>th</sup> 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 10<sup>th</sup> of March, 2022 in case of 4<sup>th</sup> 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 basic quota allotted for the Excise Policy Year 2021-22(01.04.2021 to 31.03.2022) 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 2021-22(01.04.2021 to 31.03.2022) 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.

37. 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.
38. **Possession Limit:** Quantity of purchase and possession of liquor by an individual for Country liquor, IMFL/IFL, Beer and Wine is fixed as under:
- Country Liquor: 6 Bottles of 750 ml
  - IMFL/IFL:-12 Bottles of 750 ml
  - Beer: 12 Bottles of 650 ml.
  - Wine: 12 Bottles of 750 ml.

The fee for the grant of L-50 shall be Rs 2000/- Excise Policy Period 2021-22(01.04.2021 to 31.03.2022) 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

39. **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 2021-22(01.04.2021 to 31.03.2022).

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

40. **Dry Days:** - The dry days of 15<sup>th</sup> August and 26<sup>th</sup> January, to be observed upto 05:00 PM and 2<sup>nd</sup> 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.

41. **Working Hours for liquor vends:** - 9 AM to 11 PM throughout the Excise Policy Period 2021-22(01.04.2021 to 31.03.2022). 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.

42. **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 will be charged on pro-rata basis.

**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 2021-22(01.04.2021 to 31.03.2022), except on dry-days and the last order for liquor will not be booked after midnight i.e. 12 O'clock. Five 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 2021-22(01.04.2021 to 31.03.2022) of these hotels will remain same i.e. Rs. 15.00 lacs. 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 in addition to 5 Star Hotels & above are allowed in the current Excise Policy 2021-22 (01.04.2021 to 31.03.2022) 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.

43. **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 make adequate fire safety arrangements.

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.

44. 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 U.T., Chandigarh.
45. **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.
46. **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.
47. **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.
48. **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.

49. **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.
50. **Assessment Fee** shall be charged at the time of grant of permits, at the rates as prescribed in the Annexure 'F'.
51. The various **excise levies** as mentioned in the Annexure D, E & F, if not mentioned elsewhere in the Excise Policy, shall be charged.
52. **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 2021-22(01.04.2021 to 31.03.2022).
  - 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.
53. **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.
54. **Import Fees:** In order to generate more revenue, the import fees @Rs 24 per PL in case of IMFL/IFL and @ Rs. 22 per PL in case of CL 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.
55. **Export Fee:** In order to promote exports, the Export Fee has been kept the same i.e. Rs. 0.50 per PL and shall be charged on the export of Country Liquor and IMFL.
56. **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 2021-22(01.04.2021 to 31.03.2022). 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 15<sup>th</sup> of the start of the month of the each quarter failing which an interest @ 1.5% will be 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.

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 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.

**57. 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 Excise Policy Year 2021-22(01.04.2021 to 31.03.2022) 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.

**58. 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 2021-22(01.04.2021 to 31.03.2022)

**59. 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 15,00,000/- (Rupees Fifteen Lacs only) for the Excise Policy Year (01.04.2021 to 31.03.2022).

**60. 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 2021-22(01.04.2021 to 31.03.2022) on a payment of Rs 50,000/- per license.

**61. 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.

62. 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 (01.04.2021 to 31.03.2022).

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.

**63. 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 following amount of penalty may be imposed by the competent authority on the retailsale (L-2/L-14A) licensee: -

- 1<sup>st</sup> Time: - Rs 1 lacs
- 2<sup>nd</sup> Time: - Rs. 2 lacs

Thereafter, if any violation w.r.t. non-maintenance of Minimum Retailsale Price is detected, the retailsale (L-2/L-14) license of that licensing unit will automatically be suspended on detection of breach for the day of detection and two days following it. The vend shall be sealed by the Assistant Excise & Taxation Commissioner for this period with prior intimation to the Excise & Taxation Commissioner and Collector (Excise). The seal of vend shall be in addition to any other penal proceedings under the Law that may be initiated.

64. In the Excise Policy Year 2021-22 (01.04.2021 to 31.03.2022), a licence in Form L-2D (Retail vend of Imported Wine, Indian Wine & Imported Beer for consumption off the premises) will continue with addition of RTD. The Collector (Excise) may grant the L-2D licence on payment of licence fee of Rs. 2.00 lac for the excise policy year (01.04.2021 to 31.03.2022), 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 2020-21: -



- 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.

**65. 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 35 of the Excise Policy Year 2021-22 (01.04.2021 to 31.03.2022).

**66. 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.

**67. 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.

**68. Cow Cess**

Chandigarh Administration has notified vide notification bearing no. 6/1/1137-FII(9)-2020/1808 dated 30<sup>th</sup> January, 2020 the levy of Cow Cess, will also be applicable in this Excise Policy Period 2021-22 (01.04.2021 to 31.03.2022). 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.

**69. 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.

**70. Ease of Doing Business**

The Excise & Taxation Department in order to promote ease of doing business will provide the facility of online issuance of permits/ passes local as well as for import so that there is minimum physical interface and subsequently grant of all licences and approval of labels will also be made online.

71. 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 2021-22 (01.04.2021 to 31.03.2022).

**72. 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.

**73. 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

**Mandip Singh Brar, IAS**  
**Excise & Taxation Commissioner,**  
**U.T., Chandigarh.**

**Annexure-‘A’**

<b>SR. NO.</b>	<b>RESERVE PRICE OF LICENSING UNIT</b>	<b>Earnest Money Deposit (EMD) (01.04.2021 to 31.03.2022)</b>
1	Rs (1,00,00,001- 2,00,00,000)	Rs 25,00,000/-
2	Rs (2,00,00,001- 3,00,00,000)	Rs 40,00,000/-
3	Rs (3,00,00,001- 4,00,00,000)	Rs 50,00,000/-
4	Rs (4,00,00,001- 5,00,00,000)	Rs 60,00,000/-
5	Rs (5,00,00,001 and above)	Rs 70,00,000/-

**Annexure-‘B’**

LIST OF LICENSING UNITS (L-2/L-14A) FOR THE YEAR 2021-22 (01.04.2021 to 31.03.2022)							
Vend Code	LOCATION	No. of LU's	Reserve Price fixed for Excise Policy 2021-22 (01.04.2021 to 31.03.2022)	Quota fixed for 2021-22 Excise Policy 2021-22(01.04.2021 to 31.03.2022)			
				IMFL	IFL	CL	TOTAL
1	Sector 7 Madhya Marg Market	1	39900000	116050	5465	6330	127845
2	Sector 7 Internal Market	1	39000000	113432	3609	12374	129416
3	Sector 8 Madhya Marg	1	30000000	87255	2776	9519	99551
4	Sector 8 Internal Market	1	42500000	123612	5821	6742	136176
5	Sector 9 Madhya Marg Market	1	27000000	78530	3698	4283	86512
6	Sector 9 Internal Market	1	61000000	177419	8356	9677	195452
7	Sector 10 Market	1	49000000	142517	6712	7774	157003
8	Sector 11 Market	1	55000000	159968	7534	8726	176228
9	Sector 15 Market	1	55100000	160259	7547	8741	176548
10	Sector 16 Market	1	31500000	91618	2915	9995	104528
11	Sector 17-D & E Market	1	28600000	83184	2647	9075	94905
12	Sector 17- B & C Market	1	37500000	109069	3470	11898	124438
13	Sector 18 Market	1	33500000	97435	4589	5315	107339
14	Sector 19C Market	1	30000000	87255	2776	9519	99551
15	Sector 20C (Near Light point of Sector 20 & 30)	1	23000000	66896	2129	7298	76322
16	Sector 20D Internal Market	1	35000000	101798	3239	11105	116142
17	Sector 20 Market (on Dakshin Marg)	1	19000000	55262	1758	6029	63049
18	Sector 21 Market	1	42500000	123612	3933	13485	141030
19	Sector 22-A Market (Opp. Prade Ground)	1	30000000	87255	2776	9519	99551

20	Sector 22-B Market (Opp. Bus Stand)	1	42600000	123903	3942	13517	141362
21	Sector 22-B Market (On Himalaya Marg)	1	49000000	142517	4535	15547	162599
22	Sector 22-C (on Himalayan Marg)	1	30000000	87255	2776	9519	99551
23	Sector 22-C Market	1	41000000	119249	5616	6504	131370
24	Sector 22-D Market	1	39000000	113432	3609	12374	129416
25	Sector 23 Market	1	25000000	72713	2314	7932	82959
26	Sector 24-C Market	1	31500000	91618	4315	4997	100930
27	Sector 24-D Market	1	35700000	103834	4890	5664	114388
28	Sector 25 Market	1	23700000	68932	2193	7520	78645
29	Sector 26 TPT Area only (in Booth Market near Entry Point of TPT Area)	1	48100000	139900	4451	15262	159613
30	Sector 26- Grain Market	1	41500000	120703	3841	13168	137712
31	Sector 26- Madhya Marg	1	36000000	104707	4931	5711	115349
32	Sector 27-C Market	1	27000000	78530	3698	4283	86512
33	Sector 27-D Market	1	30000000	87255	4109	4759	96124
34	Sector 28-C Market	1	38500000	111978	3563	12216	127756
35	Sector 28-D Market	1	27500000	79984	2545	8726	91255
36	Sector 29C	1	22000000	63987	2036	6980	73004
37	Sector 30 Market	1	64000000	186145	8766	10153	205065
38	Sector 31 Market	1	37000000	107615	3424	11740	122779
39	Sector 32-D Market	1	46000000	133792	4257	14595	152644
40	Sector 33 Market	1	25500000	74167	2360	8091	84618

41	Sector 34-A Market(Opposite Petrol Pump of Sector 34A)	1	27000000	78530	2499	8567	89595
42	Sector 34-C Market	1	31000000	90164	2869	9836	102869
43	Sector 35 (Internal Market)	1	44000000	127975	4072	13961	146007
44	Sector 35-B Market (On Himalaya Marg)	1	32500000	94527	4452	5156	104134
45	Sector 35-C Market (On Himalaya Marg)	1	47500000	138154	6506	7536	152196
46	Sector 36 Market	1	43500000	126520	5958	6901	139380
47	Sector 37-D Market	1	47500000	138154	4396	15071	157622
48	Sector 38-D Market	1	50000000	145426	4627	15865	165918
49	Sector 40-C Market	1	49000000	142517	4535	15547	162599
50	Sector 40-D Market	1	53000000	154151	4905	16816	175873
51	Sector 41 Market (not in Badheri village/ market near light point)	1	44000000	127975	4072	13961	146007
52	Sector 41 Market (not in Badheri village/ market)	1	38000000	110524	3517	12057	126097
53	Village- Palsora	1	55000000	159968	2545	26538	189051
54	Sector 42 Market	1	55000000	159968	5090	17451	182509
55	Village/Market Attawa	1	49500000	143971	2290	23884	170146
56	Village/Market Attawa	1	49500000	143971	2290	23884	170146
57	Sector 43 Market	1	27500000	79984	2545	8726	91255
58	Sector 44-C Market	1	36500000	106161	5000	5791	116951
59	Sector 44-D Market	1	52500000	152697	7191	8329	168217
60	Sector 45-A/Burail Market (Kabari Market)	1	52500000	152697	2429	25332	180458
61	Sector 45-B/Burail Market (Oberoi Banquet Side)	1	43000000	125066	3979	13644	142689
62	Sector 45-C/Burail Market (Opposite Police Station towards Sec-44)	1	45000000	130883	2082	21713	154678

63	Sector-46 Market	1	29000000	84347	2684	9201	96232
64	Sector-46 Market	1	29000000	84347	2684	9201	96232
65	Sector 47-C Market	1	59000000	171602	5460	18720	195783
66	Sector 47-D Market	1	44000000	127975	4072	13961	146007
67	Sector 48, Motor Market	1	44000000	127975	2036	21230	151241
68	Indl. Area Phase-1(MW Market)	1	42500000	123612	3933	13485	141030
69	Indl. Area Phase-1(On Road from Centra Mall going towards Hotel Red Fox)	1	42500000	123612	3933	13485	141030
70	Ind. Area Phase-2 (Near Petrol Pump)	1	42500000	123612	3933	13485	141030
71	Ind. Area Phase- 2 (Near Electric Market)	1	39000000	113432	3609	12374	129416
72	RamDarbar Colony/ Village	1	45000000	130883	2082	21713	154678
73	Mani Majra on old Ropar Road only (Opposite Shivalik Garden)	1	38000000	110524	3517	12057	126097
74	Manimajra on old Ropar Road only	1	30000000	87255	2776	9519	99551
75	Manimajra - Shanti Nagar	1	23500000	68350	1087	11339	80776
76	Manimajra - Near Railway Crossing	1	32800000	95399	3035	10407	108842
77	Manimajra- Kalka Road Only (Manimajra Side)	1	50000000	145426	6849	7932	160207
78	Manimajra- Kalka Road Only (Panchkula Side)	1	32500000	94527	4452	5156	104134
79	Manimajra - Gobindpura	1	26000000	75621	1203	12545	89370
80	Manimajra in Motor Market only	1	38500000	111978	3563	12216	127756
81	Open Space opposite Kalagram in front of BSNL Exchange Office	1	37500000	109069	3470	11898	124438
82	Manimajra (NAC) (Opposite Bharat Petroleum Petrol Pump, Panchkula Side)	1	18000000	52353	1666	5711	59730
83	Village Maulijagran	1	40000000	116341	1851	19300	137492

84	Maulijagran Colony	1	17000000	49445	787	8203	58434
85	Village Raipur Kalan (within Lal Dora)	1	21500000	62533	995	10374	73902
86	Village Dariya	1	56500000	164331	2614	27262	194207
87	Village Mauli near nurseries Chandigarh(Road leading from Hallomajra to Panchkula)	1	48500000	141063	4488	15389	160940
88	Village Kajheri (On Aara Road but not on bus stand main road and its service lane)	1	48000000	139609	2221	23160	164990
89	Village Kajheri (on Old Chakki Road but not on bus stand main road and its service lane)	1	35000000	101798	1620	16888	120305
90	Maloya Village	1	37000000	107615	1712	17853	127180
91	Maloya Colony (Booth Market)	1	33000000	95981	1527	15923	113431
92	Sector 61, Market	1	51000000	148334	4720	16182	169236
93	Village/colony- Dhanas	1	79500000	231227	3679	38359	273265
94	Dadumajra Colony (Entry from Dhanas side)	1	44000000	127975	2036	21230	151241
95	Village- Khuda Lahora/ Khuda Jassu (On Madhya Marg joining Chd-Kurali Road)	1	67500000	196325	3123	32569	232017
96	Basti Bhagwanpura (Village Kishangarh)	1	17500000	50899	810	8444	60153
<b>Grand Total</b>		<b>96</b>	<b>3782000000</b>	<b>11000000</b>	<b>350000</b>	<b>1200000</b>	<b>12550000</b>



**Annexure-‘C’**

<b>CHART OF LICENCE FEE AND LABEL REGISTRATION FEE FOR THE EXCISE POLICY 2021-22 (01.04.2021 to 31.03.2022)</b>			
<b>SR. NO.</b>	<b>TYPE OF LICENCE</b>	<b>Licence Fee for the Excise Policy 2021-22</b>	<b>Period</b>
1	(B.W.H.-2) BONDED WARE HOUSE-CUM-BOTTLING PLANT ( IN CASE OF RENEWAL)	2500000	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	800000	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	75000	POLICY YEAR
8	(L-1F) WHOLE SALE IMP FOREIGN LIQUOR & BEER	3000000	POLICY YEAR
9	(L-2D) RETAIL VEND OF IMPORTED WINE, INDIAN WINE & IMPORTED BEER FOR CONSUMPTION OF 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 <b>(in case of 5 star and above category)</b>	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 <b>(in case of 4 star)</b>	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 <b>(In case of 3 Star &amp; below )</b>	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	(L9) FOR RETAIL VEND OF FOREIGN LIQUOR IN A MILITARY CANTEEN	0	POLICY YEAR
13	(L-10A) RETAIL VEND OF DRAUGHT BEER IN A RESTAURANT	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/ <b>BHAWANS</b> 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
	<b>Label Registration Fee:</b>		
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
	<b>FOR IMPORTED FOREIGN LIQUOR AND IMPORTED BEER</b>		
1	FOR IMPORTED FOREIGN LIQUOR	60000	PER BRAND
2	FOR IMPORTED BEER	40000	PER BRAND
3	SUBSEQUENT CHANGEES 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 (01.04.2021 to 31.03.2022) 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 2021-22 (01.04.2021 to 31.03.2022)**

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)	60			70			80		92			120			170			192		290		360		

**Minimum Retailsale price of Indian Made Foreign Liquor for the Excise Policy 2021-22 (01.04.2021 to 31.03.2022)**

Quarts	220	230	240	270	330	380	420	450	480	500	520	550	570	650	700	770	850	1100	1200	1300	1500	1900	2000
Pints	110	115	125	140	165	200	220	230	250	260	270	290	300	340	360	400	440	540	560	660	760	940	1010
Nips	65	70	75	80	90	110	120	130	135	140	145	155	160	180	190	210	230	280	290	340	390	480	520

<b>MINIMUM RETAIL SALE PRICE OF COUNTRY LIQUOR FOR THE EXCISE POLICY 2021-22 (01.04.2021 to 31.03.2022)</b>			
	<b>Quarts</b>	<b>Pints</b>	<b>Nips</b>
Country Liquor 50 Degree	140	80	45
Country Liquor 60 Degree	160	90	60

<b>MINIMUM RETAIL SALE PRICE OF INDIAN BEER FOR THE EXCISE POLICY 2021-22 (01.04.2021 to 31.03.2022)</b>	
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/ <b>Can</b> 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. 90/-
Strong Beer (per Bottle of 650 ML having alcoholic contents above 5.25% v/v and upto 8.25% v/v)	Rs. 100/-

#### **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. 24 per PL	Rs. 7 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)		Rs. 20 per BL	Rs. 5 per BL	Rs.4 per BL	--
L-1F (Wholesale of Imported Foreign Liquor and Imported Beer)	IFL	Rs. 250 per PL	Rs. 24 per PL	Rs. 5 per PL	--
L-1F (Wholesale of Imported Foreign Liquor and Imported Beer)	IB	Rs..40 per BL	Rs. 5 per BL	Rs. 5 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. 40 per PL	Rs. 22 per PL	--	--
L-17 (Wholesale of Denatured Spirit)		Rs. 1 per BL	--	--	--

<b>Permit Revalidation Fee 2021-22</b>	<b>Rs. 25/- per BL</b>
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**Annexure-‘F’**

<b>EXCISE LEVIES FOR CSD MILITARY CANTEENS ONLY (L-9) FOR EXCISE POLICY 2021-22(01.04.2021 to 31.03.2022)</b>				
<b>Type of Liquor</b>	<b>Excise Duty</b>	<b>Import Fees</b>	<b>Permit Fees</b>	<b>Assessment Fee</b>
<b>IMFL</b>	Rs. 105 per PL	Rs. 25 per PL	Rs. 5 per PL	Rs. 50 per PL
<b>IFL</b>	Rs. 105 per PL	Rs. 25 per PL	Rs. 5 per PL	Rs. 50 per PL
<b>RUM</b>	Rs. 40 per PL	Rs. 12 per PL	Rs. 5 per PL	Rs. 25 per PL
<b>Beer</b>	Rs. 30 per BL	Rs. 12 per BL	Rs. 5 per BL	Rs. 5 per BL
<b>Wine</b>	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL
<b>RTD, Cider etc.</b>	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL	Rs. 5 per BL

<b>EXCISE LEVIES (ASSESSMENT FEES) FOR EXCISE POLICY 2021-22 (01.04.2021 to 31.03.2022)</b>			
<b>Type of License</b>	<b>IMFL/IFL</b>	<b>BEER</b>	<b>WINE, RTD etc.</b>
<b>L-2 and L-14A (Retail sale of IMFL, Country Liquor and Beer)</b>	Rs. 12 per BL	Rs. 12 per BL	--
<b>L-2D (Retail vend of Imported Wine, Indian Wine, RTD and Imported Beer for consumption off the premises)</b>	-	Rs. 35 per BL	Rs. 20 per BL
<b>L-3, L-4, L-5 (Retail vend of foreign liquor including beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)</b>	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/-		
<b>L-3A, L-4A, L-5A (Retail vend beer, wine and ready to drink beverages in Hotel/Restaurant/Bar)</b>	--	Rs. 35 per BL	Rs. 20 per BL
<b>L-10A (Retail Vend of Draught Beer in a Restaurant)</b>	--	Rs. 35 per BL	--
<b>L-10AA (Retail Vend of Wine in a Restaurant)</b>	--	--	Rs. 20 per BL
<b>(L-10B) Retail vend of imported foreign liquor, imported beer, imported wine and Indian wine in a departmental store</b>	Rs. 300 per BL	Rs. 36 per BL	Rs. 22 per BL
<b>L-12C (Retail vend of foreign liquor including beer, wine and ready to drink beverages in a Club)</b>	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/-		