

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE AND TAXATION COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.10/P.A.1/1914/S,.59/Amd.(137)/2019.**— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A. 1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Liquor License Rules,1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Liquor License (First Amendment) Rules, 2019.
- (2) They shall come into force on and with effect from,-
  - (i) in respect of procedure for allotment of liquor vends, application fee, Fixed License fee, Additional Fixed License Fee, renewal of license or any other matter pertaining to excise arrangements, from the date of publication of these rules in the Official Gazette; and
  - (ii) in respect of other matters like fixing other fees, fixing of minimum guaranteed quota or other related matters, on and with effect from the 1st day of April,2019.
- 2 In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 1, in the Table, given under the heading (supplementary License for L-1) " I. Foreign Liquor", after Form

(i) L-1 (Import), the following Form L-1BB shall be inserted namely:-

"L-1BB	Wholesale vend of exclusively Foreign Liquor (BIO Brands, including Wine and Beer) to the trade only	Fixed Fee	Collector with the prior approval of Excise Commissioner	Collector"
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(ii) after Form L-2A, the following Form L-2(Airport) shall be inserted namely:-

"L-2(Airport)	Retail vend of Foreign Liquor (including BIO Brands) Wine and Beer at Airport for consumption off the premises	Fixed Fee	Collector with the prior approval of Excise Commissioner	Collector"
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3. In the said rules, for rule 25, the following rule shall be substituted, namely:-  
"25. (1) The amount of annual license fee and security in respect of different kinds of licenses, granted under these rules, shall be as under, namely:-

Serial	Kind of licenses	Rate of License fee (in rupees)	Rate of Security (in rupees)
1.	2	3.	4.
<b>1</b>	L-1	<b>2500000 + Rs3/- Per PL on IMFL and Rs.2/-per BL on Beer</b>	<b>15000</b>
<b>2</b>	L-1 (import)	<b>1500000</b>	<b>15000</b>
<b>3</b>	L-1BB	<b>1500000</b>	<b>15000</b>
<b>4</b>	L-1C	<b>5,00,000</b>	<b>1000</b>
<b>5</b>	L-2A (Urban and Rural)	<b>1000</b>	<b>0</b>
<b>6</b>	L-2 (Airport)	<b>10,00,000</b>	<b>0</b>
<b>7</b>	L-2B	<b>2000000</b>	<b>0</b>
<b>8</b>	L-2C	<b>Minimum Guaranteed Revenue including Fixed license fee, Additional Fixed License Fee equivalent to one unit of Municipal Corporation, Ludhiana</b>	<b>15 percent of the amount of L/fee</b>
<b>9</b>	L-2D	<b>85000</b>	<b>0</b>
<b>10</b>	L-3, L-4 and L-5.-		
	(i) For hotels having 5 star and 5 star deluxe category certificate;	<b>10,00,000</b>	<b>10,000</b>
	(ii) For hotels having 4 star category certificate;	<b>7,50,000</b>	<b>10,000</b>
	(iii) For hotels or restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	<b>3,60,000</b>	<b>10,000</b>
	(iv) For hotels or restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas;	<b>2,50,000</b>	<b>10,000</b>
	(v) For Additional place of Bar; and	50 percent in case of 4 star or 5 star category Hotels and one third of the license fee of other bar licenses.	-

	(vi) For occasional serving of liquor at a place which is not a point of sale, in 5 Star and 5 Star deluxe hotel from the approved Bar, Conference hall, banquet hall and committee room.	<b>3,00,000</b>	
<b>11</b>	L-3A, L-4A and L-5A, -		
	(i) For towns with population of one Lakh or more	<b>190000</b>	<b>0</b>
	(ii) For other towns	<b>140000</b>	<b>0</b>
<b>12</b>	L-5B (Pub License)		
	(a) Independent License;and	<b>60000</b>	<b>10000</b>
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	<b>60000</b>	<b>0</b>
<b>13</b>	L-5C	<b>75000</b>	<b>0</b>
<b>14</b>	L-5D, -		
	(i) Annual registration fee of commercial places like Marriage palaces, banquet halls or community centre or dharamshala, charging upto Rs. 1,00,000/- per function;	<b>25000</b>	<b>0</b>
	(ii) Annual registration fee of commercial places like Marriage palaces, banquet halls or community centre or dharamshala, charging above Rs. 1,00,001/- to 2,00,000/- per function;	<b>50,000</b>	
	(iii) Annual registration fee of commercial places like marriage palaces, banquet halls or community centre, dharamshala, charging above Rs. 2,00,000/- per function;	<b>1,00,000</b>	
	(iv) Serving liquor in commercial places not registered with the Excise and Taxation Department, not more than 5 licenses shall be issued in one month for these places; and	<b>Rs.10000/- per day per function</b>	

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	(v) Serving liquor in a function at a private place.	<b>Rs.2000/- per day</b>	
<b>15</b>	<b>L-5E :-</b>		
	(i) Municipal Corporation areas; and	<b>60000</b>	<b>0</b>
	(ii) All Municipal Committees areas and other areas.	<b>35000</b>	<b>0</b>
<b>16</b>	<b>L-10C (Micro Brewery)</b>	<b>500000</b>	<b>0</b>
<b>17</b>	<b>L-12A (Temporary license),-</b>		
	(a) Minimum fee	<b>10000 per license per day</b>	<b>0</b>
	(b) Maximum fee	<b>1,00,000 per license per day</b>	<b>0</b>
<b>18</b>	<b>L-12C</b>		
	(i) Members upto 2000	<b>330000</b>	<b>0</b>
	(ii) Members above 2000	<b>1000000</b>	<b>0</b>
<b>19</b>	<b>L-12E</b>	<b>20000</b>	<b>1000</b>
<b>20</b>	<b>L-13</b>	<b>50000</b>	<b>1000</b>
<b>21</b>	<b>L-17,-</b>		
	(i) Denatured Spirit (upto 500 BL)	<b>5000</b>	<b>2000</b>
	(ii) Exceeding 500 BL	<b>5000+10 per BL</b>	<b>3000</b>
<b>22</b>	<b>L-50,-</b>		
	(i) For One Year	<b>2500</b>	<b>0</b>
	(ii) For Life Time	<b>20000</b>	<b>0</b>
<b>23</b>	<b>L-52 (Ahatas),-</b>		
	(i) PML,-		
	(a) Urban	<b>30000</b>	<b>0</b>
	(b) Rural	<b>6000</b>	<b>0</b>
	(ii) IMFL,-		
	(a) Municipal Corporation Areas	<b>40000</b>	<b>0</b>
	(b) Other Urban Areas	<b>30000</b>	<b>0</b>
	(c) Rural areas	<b>8000</b>	<b>0</b>

Note: The State Government reserves the right to change nomenclature of fixed license fee or other levies, payable under the Punjab Excise Act, 1914 or other relevant rules.

- (2) In addition to the fixed annual license fee, as specified in sub-rule (1), the Special License Fee at the rate of five rupees per proof litre on Punjab Medium Liquor and Indian Made Foreign Liquor shall also be charged from L-14A, L-2, licensees at the time of issuance of permits. The proceeds of Special License Fee shall be

utilized by the State Government,--

- (a) for upkeeping of Cows in urban areas; and
  - (b) for the welfare of livestock, health, agriculture and Swachhta Abhiyan in rural areas.
- (3) The L-2 and L-14A licensee shall deposit all duties or levies, as the case may be, on his minimum guaranteed quota by the end of each month, irrespective of whether the quota is lifted or not. In case the licensee has not lifted the minimum guaranteed quota prescribed for the previous month but has paid full levies, and in the next month after lifting more than prescribed percentage of the minimum guaranteed quota, he can get his deposited levies for un-lifted quota of previous month adjusted.
- (4) (a) An Additional Fixed License fee shall be charged from every L-2 and L-14A licensee on the liquor to be lifted by him. The minimum percentage of this prescribed additional fixed license fee shall be payable by any Group or Zone as under:-
- (i) 50% upto within one week of draw of lots or 26th March, 2019 (whichever is earlier);
  - (ii) 25% upto 30th September, 2019;
  - (iii) 25% upto 31st December, 2019.
- (b) The quantum of the above Additional Fixed License fee, shall be determined by the Collector. The amount deposited as aforesaid fee can be utilized by the licensee for payment of excise duty, special license fee, assessed fee and stock transfer fee regarding PML, IMFL, Beer, RTD, Wine, Cider or any type of Imported Foreign Liquor (Bottled in Origin). This facility shall not be available for the liquor procured against minimum guaranteed quota. It is clarified that the facility of adjustment of excise duties and assessed fee payable at the level of L-1 or L-13 shall not be available against the liquor lifted against the minimum guaranteed quota of the Group. If the L-2 or L-14A licensee lifts IMFL having EDP less than rupees five hundred and fifty per case (9 BL) against his Additional Fixed License Fee, then the excise duty chargeable from the licensee shall only be rupees three hundred and twenty four per PL (same as that on PML).

Explanation:- The adjustment of the duty and assessed fee, payable at the stage of wholesale supply, if paid already, for the procurement of quota beyond the minimum guaranteed quota, shall be available to a licensee, but the permit fee, Excise and Taxation Department Development Cess and additional license fee payable at the L-1 stage, shall not be adjusted in additional fixed license fee of any group.

- (c) If a licensee fails to deposit,-
- (i) in the case of first installment of additional license fee, his license or allotment, as the case may be, shall stand cancelled and his fixed license fee deposited earlier, shall stand forfeited; and
  - (ii) in the case of second or third installment of additional license fee by the due date, the Collector may allow such licensee to deposit the fee alongwith interest by the 15th day of the following month. If he fails to deposit such fee, his license shall stand suspended for the time being and all the vends of such group, shall be closed. In case after closing the vends of such group, if he fails to deposit the due amount by the 20th day of the aforesaid month, his license shall stand cancelled and fixed license fee and the additional license fee deposited by such licensee shall stand forfeited, and the process of re-allotment of the relevant Group or Zone or as the case may be vend shall be started.”.

4. In the said rules, for rule 30, the following rule shall be substituted, namely:-

"30. The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-6, L-7, L-8, L-10C, L-1 (Canteen Store Depot), L-2B and L-12C, shall be as under, namely:-

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|---|--|
| (a) For a license in forms L-3, L-4 and L-5 | (a) Ten lakh rupees for hotels having 5 Star or above category, Seven lakh fifty thousand rupees for hotels, having 4 Star category certificate;,<br>(b) Three lakh sixty thousand rupees for hotel in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali:<br>(c) Two lakh fifty thousand rupees for hotels other then those mentioned above, in Municipal Committees and others areas. |
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In addition to this fee, a security of rupees ten thousand in the shape of National Savings Certificates, duly pledged in favour of the Collector shall also be furnished within a period of seven days from the grant or renewal of the license;

	(d) for additional place of Bar fifty percent (50%) in case of a 4 Star or 5 Star category Hotels and one third of the license fee of other bar licensees.
For occasional serving of liquor at a place, which is not a point of sale in a 5 Star and 5 Star deluxe hotel from the approved Bar, conference hall, banquet hall and committee room	Three lakh rupees for hotels having 5 Star and 5 Star deluxe category certificate
(b) For a license in Forms L-3A, L-4A and L-5A,-	
(i) for town with population of one lakh or more; and	(i) One lakh ninety thousand rupees
(ii) for other towns not covered by item above.	(ii) One lakh forty thousand rupees
(c) For a license in Form L-5B,-	Sixty thousand rupees and in addition to the fee, a security of ten thousand rupees in the shape of National Saving Certificates, duly pledged in favour of the Collector, shall also be furnished within seven days of the grant or renewal of such license
(i) independent pub license fee; and	
(ii) Supplementary license (with L-5, L-5A, L-5C and L-12C ).	
(d) For a license in Form L-12C	(i) Three lakh thirty thousand rupees having capacity upto 2000 members; and (ii) Ten lakh rupees having capacity above 2000 members
(e) For a license in Form L-2B	Twenty lakh rupees;
(f) For a license in Form L-5C	Seventy five thousand rupees for each license;
(g) L-1 Canteen Store Depot	Fifty Lakh rupees
(h) For a license in Form L-10C	Five Lakh only:

Provided that in addition to annual license fee, assessed fee, as specified in rule 31, shall also be payable by such license holders. The assessed fee shall be payable at the time of issuance of permits to such licensees.”.

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5. In the said rules, for rule 31, the following rule shall be substituted, namely:-  
 “31. The assessed fee shall be levied on the following rates per bulk litre for Beer, Wine and Ready to drink beverages and per proof litre for Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled In Origin and Rum, namely :-

**KIND OF LICENSES**

Kind of liquor	L-1, Import	L-1 BB	L-1 AA	L-2	L-2B	L-2D	L-3,L-4,L-5 and L-5C	L-3A, L-4A and L-5A	L-5B	L-1 (Canteen Store Depot), L-1 CRPF and L-1 ITBP	L-10C (Micro Brewery/ Brewery Pub)	L-12C
							supply from L-1/ L-1BB	supply from L-1/ L-1BB	supply from L-2	supply from L-2		
Indian Made Foreign Liquor	-	-	125/-	-	-	470/-	120/-	-	-	410/-	-	470/- (L-1) 120/- (L-2)
Imported Foreign Liquor (Bottled in origin)	-	330/-	330/-	330	-	470/-	120/-	-	-	410/-	-	470/- (L-1/ L-1BB) 120/- (L-2)
Wine	-	7/-	7/-	7/-	7/-	25/-	10/-	-	20/-	20/-	-	25/- (L-1/ L-1BB) 10/- (L-2)
<b>Indian Made Beer</b>												
Light	-	66/-	-	25/-	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1) 15/- (L-2)
Strong	-	60/-	-	25/-	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1) 15/- (L-2)



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Canned light	-	60/-	-	60/-	15/-	60/-	15/-						
Canned strong	-	60/-		60/-	15/-	60/-	15/-						
Imported Beer (Bottled in Origin)													
Light	-	66/-	66/-	66/-	60/-	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1/ L-1BB) 15/- (L-2)
Strong	-	60/-	66/-	6/-	60/-	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1/ L-BB) 15/- (L-2)
Cider	5.50/- per bottle	5.50/- per bottle	5.50/- per bottle	5/-	5/-	5.00/- per BL	5.00/- per BL	-	-	3/- per BL	-	5/- (L-1) 5/- (L-2)	
Rum	-			-	-			-	-	140/-	-	-	
Draught Beer (Strong and Light)	-			-	-			-	85/-	-	-	-	
Supplied by Micro Brewery (L-10 C)	-			-	-			-	20	-	75/-	-	
Ready to drink beverages	20/-	22/-	22/-	22/-	30/-	30/-	5/-	30/-	5/-	25/-	22/-	-	30/- (L-1/ L-1BB) 5/(L-2)
Sweets and wines upto 13.5% v/v	4.50/-	7/-		7/-	12	25/-	10/-	-		20			

Provided that there shall also be a quarterly minimum assessed fee for every Hard Bar licensee, who obtains liquor from L-2 licensee. The Hard Bar licensee shall be required to pay quarterly minimum assessed fee before the start of every quarter (i.e. before 1st April, 1st July, 1st October and 1st January), failing which his license shall stand cancelled. The amount of quarterly assessed fee can be utilized for the payment of assessed fee on the purchase of liquor from a L-2 licensee at the time of obtaining permits. However, this fee shall not be utilized for

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the payment of assessed fee on purchase of Beer at the time of obtaining permits. The minimum quarterly assessed fee so deposited shall stand lapsed at the end of the quarter. The minimum assessed fee shall be as per the following rates, namely:-

Serial No.	Hard Bar	Minimum Assessed Fee per Quarter
1.	Hotels situated in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and SAS Nagar (Mohali)	Rs. 15000/-
2.	Other Municipal Corporations and Municipal Committees, than Municipal Corporations mentioned above.	Rs. 7,500/-
3.	Rural Area	Rs. 5,000/-

6 In the said rule, in rule 34, in the proviso, for the words, bracket and sign " and L-1 (Import)", the words, bracket and sign ", L-1 (Import) and L-1BB" shall be substituted.

7 In the said rules, in rule 35,--

(i) for sub- rule (1), the following sub-rule shall be substituted, namely:-

“(1) Minimum guaranteed revenue:---The minimum guaranteed revenue of a Group shall include the fixed license fee of the Group, excise duty and special license fee leviable at L-2 or L-14A stage, on the minimum guaranteed quota of PML, IMFL and Beer, the amount calculated as per minimum rate of excise duty payable on PML, IMFL and Beer leviable on L-13 or L-1 stage on minimum guaranteed quota and additional fixed license fee. The following licenses may be granted on minimum guaranteed revenue by inviting applications for a licensing unit or group or zone, or the case may be, namely:-

- (i) a license in Form L-2, for the wholesale and retail sale of foreign liquor, for consumption, off the premises; and
- (ii) a license in Form L-14A for retail sale of country liquor (Punjab Medium Liquor), for consumption, off the premises:

Provided that the L-14A licensee can procure IMFL against the amount paid as additional fixed license fee and shall be allowed to sell IMFL only to that extent of amount of the aforesaid additional fixed license fee paid.

(ii) in sub- rule (2), for clause (i), the following clause shall be substituted, namely:-

“(i) The Punjab Medium Liquor and Indian Made Foreign Liquor vends shall be allotted as licensing units. A licensing unit in urban areas shall consist of one L-14A vend and one L-2 vend under one roof. In rural areas, a licensing unit may consist either of a single L-14A vend or a L-14A vend and L-2 vend. The group of licensing units shall be formed by the Collector- cum -Deputy Excise and Taxation Commissioner on the proposal given by the Assistant Excise and Taxation Commissioner, and with the prior approval of the Excise Commissioner, Punjab.

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The minimum guaranteed revenue of a Group or a Zone shall be equal to the sum of minimum guaranteed revenue of the constituent licensing units of that Group or Zone. The Groups or Zones would be allotted to the successful applicants on the basis of draw of lots, as under, namely:-

- (a) if the number of applications for a Licensing Unit or Group is more than one, then allotment shall be made by way of draw of lots; or
- (b) in the Urban areas, which could be divided into one or more zones, the applications can be invited for the whole city or one zone and if the numbers of applications so invited are more than the groups to be allotted, then the allotment shall be made by draw of lots. The allotment of Group or Zone, as the case may be, to a successful allottee shall be made by another draw of lot for the said purpose. The number of successful allottees shall be equal to the number of Groups in each Zone in that particular area of the city. Successful allottee shall open his prescribed numbers of vends (licensing units) anywhere in his allotted zone, as specified in these rules. Where cities have grown outside the municipal boundaries, the Collector-cum-Deputy Excise and Taxation Commissioner, at his discretion, in order to safeguard Government revenue, can attach such populated area as a part of a zone of the city. or can also attach any rural or urban vend to a Zone or Group of the city, which may not be contiguous with such city.
- (c) The Zones for successful allottees would be selected by draw of lots simultaneously and next draw for another Group or Zone, as the case may be, shall take place after deposit of the fixed licensing unit fee by the successful allottee.
- (d) After depositing the fee as specified in sub-rule (6) of rule 36, if any, the successful applicant fails to deposit the balance amount of fixed license fee, his allotment shall be deemed to be cancelled and his fixed license fee so deposited shall stand forfeited. The person in the waiting list shall be given a chance. If there is no other person in the waiting list and the number of successful allottees are less than the number of the units or zones of that particular area or where the vends or licensing units or groups are closed due to non-deposit of minimum guaranteed revenue, the same procedure as specified above shall be followed. In the interest of the Government revenue, the Additional Chief Secretary to Government of Punjab, Department of Excise and Taxation may allow interse change between Fixed License Fee and Additional Fixed License Fee in certain circumstances."

8. In the said rules, in rule 36,-

- (i) for sub-rule (2), the following sub-rule shall be substituted,namely:-  
“(2) The application forms for the grant of liquor vends shall be available in the office of the Assistant Excise and Taxation Commissioner of the district concerned

and with the bank branches authorized by the department for receipt of application forms. The application forms can also be downloaded from the website of the department (www.pextax.com). The applicant can submit his application for any Licensing Unit/Group/Zone of any district in any of the banks referred to above. The cost of application form shall be rupees thirty thousand inclusive of GST, if any for each application, which shall be non-refundable.

In case, any allotment procedure is cancelled by the department or, any application form is rejected by the department, being invalid, and if it not put to draw of lots, in that case the amount of application fee shall be refunded to the applicant,, after deducting two thousand rupees per application as processing fee. Out of the total proceeds from the sale of application forms, fifty percent or rupees fifty Crore (whichever is less), shall be transferred to the Excise and Taxation Technical Service Agency, as grant-in-aid. The remaining amount shall be deposited in the Consolidated Fund of the State.

The application forms shall be numbered in series at three places, namely:-

- (i) in the application form;
  - (ii) in the slip of draw of lots; and
  - (iii) on the receipt, issued to the applicant.";
- (ii) for sub-rule, (14), the following sub-rule shall be substituted, namely :-  
 "(14) A successful applicant shall have to deposit fixed license fee, which shall be divided amongst all groups according to their potential by the Collector- cum- Deputy Excise and Taxation Commissioner. A successful allottee shall deposit fixed license fee as per following Schedule:-

Serial No	Stage	percentage of fixed license fee
1	At the time of draw of lots	25 percent
2	Within 48 Hours of draw of lots	25 percent
3	Within one week of draw of lots.	50 percent

If any successful allottee, after depositing the first or second installment of fixed license fee, does not deposit the next installment, his fixed license fee earlier deposited shall stand forfeited and his allotment shall be cancelled.";

- (iii) For sub rule (16), the following sub-rule shall be substituted, namely:-  
 "(16) If the licensee fails to lift required minimum guaranteed quota as per conditions of the license before the end of each month in the case of ,-
- (i) PML, he shall be liable to deposit an amount equal to the sum of Excise Duty alongwith the duty payable at L-13 stage of such un-lifted quota;
  - (ii) IMFL, he shall be liable to deposit an amount equal to the sum of Excise Duty alongwith the amount calculated at the rate of rupees one hundred fifty per proof litre in lieu of the Excise Duty payable at L-1 stage of such un-lifted quota;

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- (iii) BEER, he shall be liable to deposit an amount equal to the sum of Excise Duty alongwith the duty as per the minimum slab payable at L-1 stage.";
- (iv) in sub-rule (28), for the figures "2018", wherever occurring, the figures "2019" shall be substituted;
- (v) in sub-rule (30), in the first proviso, for the figures "2018", the figures "2019" shall be substituted; and
- (vi) in sub-rule (38),---
- (a) For clause (a), the following clause shall be substituted, namely;-

“(a) The minimum guaranteed quota of PML, IMFL and BEER, respectively for all the licensing units or Groups shall be fixed by the Government. However, the RTD and Bio Brands shall not be part of the aforesaid quota. A L-14A licensee shall lift thirty percent of the total minimum guaranteed quota of the PML from a L-13 outlet of a distillery or such distillery which is near its completion of all its operation and seventy percent of the aforesaid quota may be lifted by L-14A licensee from a L-13 outlet of a distillery of his choice as allocated to each district by the Excise Commissioner.

The licensee shall lift minimum percentage of his minimum guaranteed quota of PML, IMFL and BEER month wise, as per Schedule given below namely:-

Serial No.	Month	Percentage of PML	Percentage of IMFL	Percentage of Beer
1	April, 2019	7	8	9
2	May, 2019	8	7	11
3	June, 2019	9	9	11
4	July, 2019	9	9	10
5	August, 2019	9.5	9.5	10
6	September, 2019	9.5	9.5	10
7	October, 2019	9.5	9.5	8
8	November, 2019	9.5	9.5	8
9	December, 2019	10	10	7
10	January, 2020	9.5	9.5	7
11	February, 2020	9.5	9.5	9
	Total	100	100	100

In the event of non-lifting of minimum guaranteed quota by the end of each month as per the above schedule, the licensee shall be liable to deposit an amount equal to all the levies on the unlifted minimum guaranteed quota by the end of the

month. For all months (other than February), this amount can be paid with interest by the 15th of the next month. In case the required amount is not paid by 15th of the next month, the license shall be deemed to be suspended and all vends shall be closed. The suspension shall be revoked only when the balance amount with interest is deposited by 20th of the same month. In case of default, the suspended license shall stand cancelled. Every licensee shall ensure the lifting of prescribed fixed quota of PML of his group every month. It shall be reconciled at the end of June, end of September, end of December and by the 28th day of February. In case of any default at the time of reconciliation he shall have to pay an amount at the rate of rupees twenty five per proof litre on the unlifted quantity of fixed quota of PML:

Provided that if any licensee fails to deposit all the levies on the unlifted total minimum guaranteed quota of PML, IMFL and Beer of his group upto the 28th February, 2020, then the license shall stand suspended. All vends of that group shall be closed. If the dues alongwith interest are not received by 5th of March, then the license shall stand cancelled.”;

- (b) for clause (c), except the proviso, the following clause shall be substituted, namely:-
- “(c) The licensees having L-2 vends attached to their units shall be given the option to convert ten percent of the quota of Punjab Medium Liquor to Indian Made Foreign Liquor. This option shall also be available to a Licensee, who has only L-14A vend in his licensing units, if such licensee has lifted quota of IMFL in lieu of additional fixed license fee. The conversion shall be subject to the following conditions:-
- (i) This option shall be for those distilleries who are producing country liquor and have their own registered brands of IMFL;
  - (ii) The excise duty payable on such conversion shall be charged at half the normal rate of excise duty payable at L-1 stage for the brands of IMFL having EDP upto rupees twelve hundred per case to be lifted. The said duty shall be charged at the rate of seventy five percent of the normal rate of excise duty payable at L-1 stage, for the brands of IMFL, having EDP between rupees twelve hundred and one to rupees fifteen hundred and the excise duty shall be charged at normal rates for the brands of IMFL having EDP above rupees fifteen hundred. On this conversion quota, the L-14A licensee, shall pay the excise duty of PML, payable at L-14A stage. For this purpose, separate permits shall be issued to L-14A and L-2 licensees for the supply of liquor from distilleries; and
  - (iii) The conversion from PML to IMFL shall only be from the open quota of PML, which may be lifted from any of the D-2 licensee, who are producing their own registered IMFL brands.”;

(vii) sub-rule (41) shall be omitted;

(viii) for sub-rule (44), the following sub-rule shall be substituted, namely:-

“(44) Regarding carried forward quota or stock:-- L-2/L-14A licensee shall only be allowed to carry forward his unsold liquor manufactured in 2018-19 to next year (i.e. 2019-20). Any liquor manufactured prior to the year 2018-19 shall not be allowed to be carried forward. For this purpose, the licensee shall deposit Stock Transfer Fee of rupees twenty five per proof litre on PML, rupees forty per proof litre on IMFL and rupees ten per bulk litre on Beer. This liquor shall not be a part of minimum guaranteed quota of the next year ( i.e. 2019-20). However, licensee can pay this Stock Transfer Fee from the amount deposited as Additional Fixed License Fee. The licensee can transfer this quota to any new licensee as per his choice. This carried forward liquor shall be allowed to be sold only in the months of April and May. If the licensee has un-sold carried forward liquor of previous year in his stock on 1st June, he shall surrender the same to the Collector. The licensee shall give information of his unsold or carry forward quota to Assistant Excise and Taxation Commissioner of the district concerned upto 31st March. Any such liquor kept in his possession after 1st June, shall be treated as unaccounted liquor and action shall be taken as per the provisions of rule 36-A.”.

9. In the said rules (a), in rule 36-A, for sub- rule (2),(3) and (4), the following sub-rules shall be substituted, namely:-

“(2) The Minimum Retail Sale rates per bottle in respect of Punjab Medium Liquor 50°, 65° and 75°, shall be fixed on the basis of the following formula, namely:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	PML 50°, 65° and 75° except areas at serial No. 2 below	(EDP + Excise Duty payable at L-13 + VAT + L-13 expenses + Excise Duty payable at L-14A stage + Special License fee) + 22 percent margin and then to be rounded off to next rupee
2	PML 50°, 65° and 75° for Ludhiana, Jalandhar, Patiala and Amritsar districts.	Minimum Retail Price as per 1 above (without rounding off) + 3 percent and then to be rounded off to lower rupee.

Apart from this, the maximum retail price of PML shall not exceed 12.5 percent more than its minimum retail price. In addition, it shall be obligatory for L-14A or L-2 licensee to issue cash memo or invoices, for all the sales effected by them from their vends.

(3) (i) The per bottle minimum retail sale rates of Indian Made Foreign Liquor to be sold in the State of Punjab, shall be fixed according to calculation formula as

under namely:-

Type of liquor	Indicative Formula for determining minimum retail Sale rates
Indian Made Foreign Liquor	(EDP + Excise Duty payable at L-1 stage + indicative L-1 margin of 5 percent of EDP + VAT + Excise Duty payable at L-2 stage + Special License fee) + 22 % margin (to be rounded off to next rupee)

L-14A/L-2 licensee shall issue cash memo or invoices for all the sales effected by them from their vends.

The minimum retail sale rate of those categories, which have not been covered in the above Table, shall be fixed on the basis of the above formula. It shall be mandatory for the licensee to display the rates of popular brands on his vend prominently. The Excise Commissioner, may issue instructions from time to time for the rates of any other brands, to be displayed as per requirement.

- (ii) If at any stage EDP of any brand changes, then its minimum retail sale price, shall also be changed as per the formula. The minimum retail sale price for a different size of bottle or container, other than 750 ml, 375 ml and 180 ml shall be fixed proportionate to their volumes based on the minimum and maximum retail sale price fixed for 750 ml, 375 ml and 180 ml by the Excise Commissioner.
- (4) The minimum retail sale price of Beer per bottle at L-14A and L-2 vends shall be fixed according to calculation formula as under, namely:-

Type of liquor	Indicative Formula for determining minimum retail Sale rates
Beer	(EDP + Excise Duty payable at L-1 stage + indicative L-1 margin of 5 percent of EDP + VAT + Excise Duty payable at L-2 stage) + 22 percent margin (to be rounded off to next rupee):

Provided that in case a licensee is found guilty of selling the liquor in contravention of the prices fixed as specified in sub-rules (2),(3) and (4), he shall be liable for the following action, namely:-

For 1st offence	Penalty of rupees three lakh ;
For 2nd offence	Penalty of rupees ten lakh; and
For 3rd or subsequent offences	Suspension of the license of licensing unit or group or zone for one week:

Provided further that if any unaccounted liquor is found in vends or in possession of the licensee, in that case such licensee shall be liable to pay an amount equal to double the amount of excise duty on such liquor and any fee



leviable on such liquor in addition to a penalty of rupees ten lakh. In case of failure to do so, all the vends of his group shall be closed and the license shall be suspended. However, the Collector may revoke the license on payment of above said amount. In case, such unaccounted liquor is detected at any vend of such group in possession for second time, then the license of that group for the remaining period of the year shall be cancelled and the fixed license fee and Additional Fixed License Fee shall stand forfeited.

**Explanation:** - For this purpose, unaccounted liquor includes the liquor on which excise duty has not been paid, the liquor on which any other leviable fee has not been paid, the liquor which has been obtained unauthorisedly from any other group and the liquor kept in the possession by the licensee after 1st of June:

Provided further that in case any manufacturer wants to increase the EDP of IMFL or Beer, such manufacturer shall submit a certificate to the effect that their proposed EDP is either equal to or less than the EDP in other States. The increase in the EDP, after accounting for the increase in the Excise levies, shall not be more than 2.5 percent. There shall be no restriction on the reduction of EDP:“;

- (b) in sub -rule (6), for the figures "578", "248" and "257" wherever occurred the figures "636", "262" and "300" shall respectively be substituted.
10. In the said rules, in rule 37, in condition 9, after the word and sign "midnight," the words and sign "from 1st October midnight to 2nd October midnight in case of 5 Star or above category hotels," and in the second Para, for the word and sign "midnight.", the words and sign "midnight and round the clock in case of 5 Star or above category hotels." shall be substituted.
- (a) in special condition (1),-
- (i) in clause (a), for the words "However, if L-2 licensee does not get liquor of any particular brand in his district or the required quantity of that brand is not available in his district then he can obtain permits for purchase of liquor from any L-1 licensee in the State with prior approval of the concerned Deputy Excise and Taxation Commissioner", the words "However, if L-2 licensee does not get liquor of any particular brand in his district or the required quantity of that brand is not available in his district then he can obtain permits by paying permit fee of rupees five per proof litre on iMFL and rupees three per bulk litre on Beer for purchase of liquor from any L-1 licensee in the State with prior approval of the concerned Deputy Excise and Taxation Commissioner." shall be substituted;
- (ii) after clause (g), the following clause shall be inserted, namely :-
- "(h) The licensee shall file a monthly sale, purchase and stock statement to the concerned Assistant Excise and Taxation Commissioner, in-charge of the district by 7thday of every month, failing which no permit or passes shall be issued from 8thday of that month onwards. " ;

- (b) after special condition (1-I), the following special condition shall be inserted, namely:-  
"(1-BB) . A wholesale license in Form L-1BB, for Imported Foreign Liquor (BIO Brands) including Wine and Beer to the trade:
- (a) This license shall be issued only to the Custom Bonded Ware House holder in Punjab or Brand Owning Companies.
  - (b) The licensee shall be allowed to sell BIO liquor to L-1 license holders and those bar licensees, who are allowed to purchase liquor directly from a L-1 licensee.
  - (c) The licensee can also get labels of BIO brands registered after getting Authorization Letter from Brand-owning company. However, the condition of authorization letter shall not be applicable for imported wines.
  - (d) The license fee of this license shall be rupees fifteen lakh. Even if this license is granted during any month of the year, this fee shall be rupees fifteen lakh.
  - (e) The licensee shall file a monthly sale and purchase statement to the concerned Assistant Excise and Taxation Commissioner, in-charge of the district by 7th day of every month, failing which no permit or passes shall be issued from 8th day of that month onwards.”;
- (c) after Condition 2-A, the following condition shall be inserted, namely:-  
"L2- (Airport) A license in Form L-2 (Airport) for retail vend of Foreign Liquor (including BIO Brands) Wine and Beer at Airport for consumption off the premises,-
- (a) the license L-2 (Airport) is for retail sale.
  - (b) this license shall be granted to person or an organization, which have received the requisite permission from the concerned authority of the Airport.
  - (c) the annual license fee, shall be rupees ten lakh which has to be deposited at the time of issuance of the license. If such license is granted any time during the year, then the license fee shall be in proportion, as per the remaining period of such year.
  - (d) tasting area, shall be allowed with the prior permission of concerned authority of the Airport, for which an additional fee of rupees one lakh, shall be charged.
  - (e) the licensee shall pay an assessed fee at the rate of rupees one hundred and twenty five per proof litre and excise duty at the rate as applicable to L-2 at the time of issue of the permit.
  - (f) the licensee, shall procure its supply from the L-1 Licensee of the concerned district. The supply price shall include the excise duty already paid by L-1.
  - (g) no quota shall be fixed for this license.

- (h) the brands having EDP more than rupees twenty five hundred shall only be allowed to be sold from this vend.
- (d) for special Condition 2-B, the following special condition shall be substituted namely:  
 "(2-B) A license in Form L-2B for the whole sale and retail vend of Imported Foreign Liquor (Bottled in Origin), Beer and wine imported from abroad (Bottled in Origin) in any departmental store for consumption off the premises,-
- (a) a license, shall be issued only to such departmental store which has an annual GST turnover of not less than rupees one crore in the previous year. The annual fee for 2-B license shall be rupees twenty lakh, Which can be renewed on yearly basis;
- (b) the licensee shall sell Imported Foreign Liquor, Beer and wine imported from abroad (Bottled in origin), domestic wine and RTD for consumption off the premises;
- (c) the licensee, shall not sell more than two bottles to a person;
- (d) the licensee shall issue a sale invoice to a customer;
- (e) the licensee shall purchase liquor from any L-1 of a concerned district or any L-BB in the State;
- (f) the licensee shall have minimum 2700 proof litre annual quota of Imported Foreign Liquor. This quota is required to be lifted mandatorily with minimum quarterly lifting as under, namely:-

Serial No.	Quarter	percentage of lifting of minimum annual quota.
1.	By 30.06.2019	Upto 25
2.	By 30.09.2019	Upto 50
3.	By 31.12.2019	Upto 75
4.	By 28.02.2020	100%

Imported Beer/Wine/RTD shall not be the part of the aforesaid quota. Excise duty and other fee leviable at L-2 stage shall be applicable to this licensee. If the licensee does not lift the mandatory quota as specified above, he shall be liable to pay an amount equal to rupees three hundred and thirty per PL on such un-lifted quantity of liquor.

- (g) in case a licensee violates any condition of the license, he shall be liable to pay a penalty amounting to rupees five lakh and on violation subsequent time, his license shall stand cancelled, and
- (e) for Condition (2-D), the following condition shall be substituted, namely:-  
 "(2-D) A license in Form L-2D for the retail vend of Beer and wine , RTD and

Cider for consumption off the premises:

- (i) The license shall be renewable by the Collector.
- (ii) The licensee shall sell wine of all types up to 13.5% v/v and beer imported from abroad (bottled in origin), RTD and Cider for consumption off the premises.
- (iii) The licensee shall maintain accounts of receipts and sales and submit to the Excise Inspector a monthly abstract of such receipts and sales in Form M-66"; and

(f) in Condition (15), after clause (q), the following clause shall be added, namely:-

"(q) the licensee shall file a monthly sale, receipt and stock statement to the concerned Assistant Excise and Taxation Commissioner, by the 7th day of every month, failing which no permit or passes of the concerned distillery, shall be issued."

(12) In the said rules, after rule 41, the following rules shall be inserted, namely:-

"42 The license of those L-2 and L-14A licensees, shall be renewed for the next Financial Year, if it exceeds not less than twelve percent,-

- (i) on the Minimum Guaranteed Revenue in terms of Fixed License Fee and the Additional Fixed License Fee of the Group or Zone;
- (ii) Excise Duty paid at quota of PML, IMFL and Beer at L-2 and L-14A stage, at L-13 and L-1 stage on Minimum Guaranteed Quota at the lowest slab and Excess Excise Duty paid over and above the lowest i.e. rupees ninety per proof litre for IMFL and rupees fifty seven per bulk litre for Beer at L-1 stage;
- (iii) Excise Duty and assessed fee paid at L-2, L-14, L-13 and L-1 stage for lifting of any kind of liquor, beyond quota and liquor lifted against additional license fee;
- (iv) Special License Fee on PML and IMFL charged from L-14A, L-2 licensees at the time of issuance of permits; and

43 There shall be levied a Social Security Surcharge under the Punjab Social Security Act, 2018 (Punjab Act No.8 of 2018) on the Excise Duty and the license fee chargeable under the Punjab Excise Act, 1914, on the rates as notified by the State Government, in respect of all the licensees except the licenses L-14A, L-2, L-1, L-1 (Import), L-1 CSD, L-13, L-1 (BB) and L-2 (Airport).

**VIVEK PRATAP SINGH,**  
Excise Commissioner, Punjab.

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE AND TAXATION COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R. 11/P.A.1/1914/Ss.21 and 59/Amd. (66)/2019.**— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: –

**RULES**

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2019.  
(2) They shall come into force on and with effect from the first day of April, 2019.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, in clause (a), for the words “eighty lac rupees in cash as license fee”, the words “seventy- two lakh rupees plus twenty- eight thousand rupees per kilo litre per day as per installed capacity or eighty- five lakh rupees, whichever is higher” shall be substituted.
3. In the said rules, in rule 7, in sub-rule (1), for the words " rupees eighty lac”, the words “seventy- two lakh rupees plus twenty- eight thousand rupees per kilo litre per day as per installed capacity or eighty- five lakh rupees, whichever is higher” shall be substituted.
4. In the said rules, in rule 93,
  - (i) in clause (k), -
    - (a) in the first proviso, for the words “seven thousand rupees”, the words “ten thousand rupees” shall be substituted;
    - (b) in the second proviso, for the figures "2000", the figures “2500” shall be substituted; and
    - (c) after the third proviso, the following provisos shall be inserted, namely:-

"Provided further that the label of any brand shall be approved only once and can be used in the next year after changing the legends minimum retail price and the year. However, the label registration fee shall have to be

deposited every year. The applicant shall also give an undertaking that he fulfils all the conditions of label registration. The brands registered earlier by the distilleries or bottling plants or breweries, shall stand renewed automatically after the payment of fee:

Provided further that for the registration of brands of bottling plants located outside State, the following criteria shall be adopted, namely:-:

- (i) bottling unit should have annual turnover of business income not less than rupees hundred crores;
- (ii) annual Production Capacity of the bottling unit, shall not less than five lakh cases; and
- (iii) bottling unit should have its business atleast in three States with minimum one crore population:

Provided further that any brand already registered in the State which does not fulfill this criteria shall lose its brand registration."

- (ii) for clause (kk), excepting the existing provisos, the following clause shall be substituted, namely:-

“(kk) Brand registration fee shall be as under :-

Serial No.	item	Fee (in rupees)
(1)	Punjab Medium Liquor including Rum/ Gin/Whisky of any degree;	25,000
(2)	Wine and cider;	1,000
(3)	Indian Made Foreign Liquor, Beer and ready to Drink Beverages;	1,00,000
(4)	Imported Foreign Liquor (bottled in origin);	50,000
(5)	Subsequent change in all the approved label during the year;	10,000
(6)	Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less then 200 cases;	20,000
(7)	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner.	2,500

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No separate fee for pints and nips shall be charged, where fee has been paid for quarts:”; and

(iii) in clause (s), for the figures “2018-2019”, the figures “2019-2020” shall be substituted.

5 In the said rules, in rule 122-A, for the words and sign "by a licensee.", the words and sign "by a licensee:" shall be substituted and thereafter the following proviso shall be inserted, namely:-

"Provided that CCTV cameras, shall mandatorily be installed to record the process of bottling in bottling halls or premises where bottling is being done."

6 In the said rules, after rule 122-C, the following rule shall be inserted, namely:-

"122-D The distilleries, bottling plants and breweries shall be allowed to manufacture and store PML, IMFL and Beer on the following conditions:-

- (a) if they have valid permits for supply within the State or outside the State;
- (b) The manufacturer shall be allowed in anticipation of permits, to manufacturer upto ten percent of the product supplied in the last financial year or upto ten thousand cases (6.75 proof litre of IMFL, 4.5 proof litre of PML and 7.8 bulk litre of Beer), whichever is more;
- (c) if any manufacturing unit intends to store more liquor for some business requirements, then the Deputy Excise and Taxation Commissioner (Distillery), shall have the power to enhance the limit by directing the licensee to deposit an amount in Bank Guarantee as specified by the Government."

**VIVEK PRATAP SINGH,**  
Excise Commissioner, Punjab.

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE AND TAXATION COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.12/P.A.1/1914/Ss. 34 and 59/Amd.(41)/2019.**— In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017 dated the 25th April,2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

**RULES**

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2019.
- (2) They shall come into force on and with effect from the first day of April, 2019.
2. In the Punjab Liquor Permit and Pass Rules, 1932, (hereinafter referred to as the said rules), in rule 2-C, for clause (c), the following clause shall be substituted namely:-

"(c) If such certificate is not produced within sixty days of the issuance of any pass in Form D-20A, the Collector shall recover from the approved manufacturer, duty or extra license fee and other chargeable levies at the rate for the time being fixed under section 31 of the Punjab Excise Act, 1914:

Provided that if such certificate is not received within the time specified above, the Deputy Excise and Taxation Commissioner (Distilleries), shall have the power to allow an additional period of one hundred and twenty days, subject to the furnishing of a Bank Guarantee of twenty five percent of the duty due."
3. In the said rules, in rule 2-D, in sub- rule (3), after clause (b), the following proviso shall be inserted, namely:-

"Provided that if the valid export documents are not received within sixty days of the issuance of Transport Pass, the Deputy Excise and Taxation Commissioner (Distilleries) shall have the power to allow an additional period of one hundred and twenty days, subject to furnishing of a Bank Guarantee of twenty five percent of the duty due."
4. In the said rules, in rule 22, in clause (g),



- (i) for the figures, words and signs "10/-, 20/-" and "at the rate of Rs.2/- per bulk litre" wherever occurred, the figures and words "12/-", " 22/-" and "at the rate of Rs.2 per bulk litre" shall be respectively, be substituted;
- (ii) after second proviso, the following proviso shall be added, namely:-

"Provided further that the Deputy Excise and Taxation Commissioner may allow the L-2 licensee to purchase liquor from L-1 licensee situated in other district subject to the payment of rupees five per proof litre for IMFL, and rupees three per bulk litre for Beer. "

4. In the said rules, in rule 22-B, for the existing Table, the following Table shall be substituted, namely:-

Serial No.	Category	License fee
(1)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community center, Dharamshala etc charging upto Rs.1,00,000/- per function.	rupees five thousand per day per function
(2)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community center, Dharamshala etc charging above Rs.1,00,001/- to 2,00,000/- per function.	rupees seventy five hundred per day per function
(3)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community center, Dharamshala etc charging above Rs.2,00,000/-per function.	rupees ten thousand per day per function
(4)	Serving liquor in Commercial Places not registered with the Excise and Taxation Department (not more than 5 licenses shall be issued in one month)	rupees ten thousand per day per function
(5)	Serving liquor in a function at a private place	rupees two thousand per day per function

**VIVEK PRATAP SINGH,**  
Excise Commissioner,Punjab.

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE AND TAXATION COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.13/P.A.1/1914/Ss.21 and 59/Amd. (32)/2019.**— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely:—

**RULES**

1. (1) These rules may be called the Punjab Brewery (First Amendment ) Rules, 2019.  
(2) They shall come into force on and with effect from the first day of April, 2019.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, in clause (a), for the words “eighty lakh rupees”, the words “eighty five lakh rupees” shall be substituted.
3. In the said rules, for rule 7, the following rule shall be substituted:-  
"7. The license shall be in form B-1 and it shall not be transferable, except with the prior approval of the Excise Commissioner. However, the Excise Commissioner may, on the request of the licensee, allow lease of a part of the licensed premises, sub-lease of bottling line, if he deems appropriate, on payment of a fee of rupees ten lakh:

Provided that for the sub-lease of bottling line, the lessee can install separate storage tanks or Blending or Brew Tanks. The lessee or lesser shall be allowed to operate the bottling line either by lessee or lesser at a time. For this purpose, he shall get prior approval of his prescribed bottling schedule from the Deputy Excise and Taxation Commissioner (Distillery). the lessee and lesser shall keep separate record of their brew and bottling or finished goods."

**VIVEK PRATAP SINGH,**  
Excise Commissioner, Punjab.

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE AND TAXATION COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.14/P.A.1/1914/S.22 and 59/ Amd.(25)/2019.**— In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

**RULES**

1. (1) These rules may be called the Punjab Excise Bonded Warehouse ( First Amendment) Rules, 2019.
- (2) They shall come into force on and with effect from the first day of April, 2019.
2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4, in sub-rule (1), in clauses (i) and (ii), for the words “thirteen lac” and “twenty two lac”, the words “fifteen lakh” and “twenty five lakh”, shall, respectively, be substituted.

**VIVEK PRATAP SINGH,**  
Excise Commissioner,Punjab.

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE AND TAXATION COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.15/P.A.1/1914/S.,59/ Amd.(5)/2019.**— In exercise of the powers conferred by sections 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Supply and Sale of Bhang Rules,1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2019.
- (2) They shall come into force on and with effect from 1st day of April, 2019.
- 2 In the Punjab Supply and Sale of Bhang Rules,1956, for rule 2, the following rule shall be substituted namely:-  
"2. The fee payable for wholesale licenses in Form H. 26 shall be rupees three lakh seventy five thousand, and the license shall be granted by inviting applications and through draw of lots."

**VIVEK PRATAP SINGH,**  
Excise Commissioner,Punjab.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.16/P.A.1/1914/Ss 31,32,34 and 58/ Amd ( 185)/2019.**— In exercise of the powers conferred by section 58 read with sections 31 and 32 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely :-

**ORDERS**

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2019.
- (2) They shall come into force on and with effect from the first day of April, 2019.
2. In the Punjab Excise Fiscal Orders, 1932, (hereinafter referred to as the said Orders), in Order 1, for clause (i),(ii) and (iii), the following shall be substituted, namely:-
  - "(i) On Country Liquor of following types, namely:-
    - (a) plain or spiced of 50° proof strength; and
    - (b) Rum or Gin or Whisky of 65° proof strength and 75° proof strength to be supplied out of Punjab Medium Liquor quota,-  
the rate of duty shall be rupees thirty five per proof litre payable at the time of issuance of permit for the transportation of country liquor from a distillery by L-13 licensee or when imported into Punjab from any State or Union Territory.
  - (ii) Indian Made Foreign Liquor of any degree including Indian Made Rum, when issued through the Canteen Stores Department or the Border Security Force Headquarters, Jalandhar Cantonment, as the case may be, the rate of excise duty shall be charged on the basis of ex-distillery issue price as detailed below:-

EDP range of IMFL/IFL (2019-20)	rate of excise duty per proof litre (2018-19)
EDP upto 650	90
EDP 651-950	115
EDP 951-1200	140
EDP 1201-1400	165

EDP 1401-1500	200
EDP 1501-2000	210
EDP 2001-2500	225
EDP 2501-3000	270
EDP 3001-3500	280
EDP 3501-4000	300
EDP 4001-4500	320
EDP 4501-5000	380
EDP 5001-7000	400
EDP above 7000	420

This duty shall be payable at the time of issuance of permit for the transportation of IMFL from a Distillery or Bottling Plant by L-1 licensee or when imported into Punjab from any State or Union Territory .

(iii) On conversion of quota of PML to IMFL, the excise duty payable on PML at L-14 A stage and half of the excise duty leviable at L-1 stage for the brands of IMFL having EDP upto rupees twelve hundred per case to be lifted, at the rate of seventy five percent of the normal rate of excise duty payable at L-1 stage for brands of IMFL having EDP of rupees twelve hundred and one to rupees fifteen hundred and at normal rates for the brands having EDP above rupees fifteen hundred, on the converted brands of IMFL, shall be payable by L-2 licensees at the time of issuance of permits."

3 In the said Orders, for Orders 1-A and 1-AA, the following Orders shall be inserted namely :-

"1-A. The Excise Duty shall be charged at the rate of rupees sixty two per bulk litre on strong beer and rupees fifty seven per bulk litre on light beer. The L-1 licensee shall pay this duty at the time of issuing permits for transport from Brewery or when imported into Punjab from any State or Union Territory.

1-AA. The Excise Duty shall be charged at the rate of rupees three hundred twenty four per proof litre on PML, rupees three hundred fifty five per proof litre on IMFL and rupees fifty five per bulk litre on Beer, payable by L-2 or L-14A licensee at the time of issuance of transport permits while purchasing liquor from L-1 or L-13 licensee, respectively.

1-AAA. The Excise Duty at the rate of rupees five hundred per proof litre shall be chargeable on the manufacture of Foreign Liquor and Punjab Medium Liquor in any D-2 and BWH-2 licensed premises. This duty shall be payable on dispatch of IMFL and

PML from such D-2 licensee and BWH-2 licensee:

Provided that the payment of such excise duty on manufacture shall stand exempted if such liquor is sold to a licensee in Punjab against a valid transport permit, if the excise duty on transport, as applicable, has already been paid by the other licensee:

Provided further that in case the manufactured liquor is sold to any licensee of some other State and transported against a valid permit, the recovery of such excise duty, shall be deferred and shall be exempted subsequently if a valid Excise Verification Certificate, is received within the stipulated period. Similarly, this excise duty shall also be deferred and be exempted subsequently if a valid document in support of export out of India, are submitted by the licensees, within a period of two months.

**Explanation:** If an unaccounted liquor manufactured by distillery and bottling plant is detected in premises or in transit then excise duty at the rate of rupees five hundred per proof litre shall be leviable on that unaccounted liquor."

- 4 In the said Orders, after Order 1-E, a following Order shall be inserted, namely:-

"1-F A bottling fee at the rate of rupees one per bulk litre shall be charged on IMFL and Beer when sold within or outside Punjab and abroad. The bottling fee, shall be leviable when the brew or blend is issued for bottling. The licensee shall not start the process of bottling without paying this fee."

- 5 In the said Orders, in order 8, sub-rule (4 ) shall be omitted.

**M.P. SINGH,**  
Additional Chief Secretary to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**NOTIFICATION**

The 19th March, 2019

**No. G.S.R.17/P.A.1/1914/Ss. 5 and 24/ Amd. (45)/2019.** – In exercise of the powers conferred by section 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely :-

**ORDERS**

1. (1) These Orders may be called the Punjab Intoxicants License and Sales (First Amendment) Orders, 2019.  
(2) They shall come into force on and with effect from the first day of April, 2019.
2. In the Punjab Intoxicants License and Sales Orders, 1956, (hereinafter referred to as the said orders), in Order 2, for clause (h), the following clause shall be substituted, namely:-  
"(h) The licenses of L-2 or L14A of the year 2019-20, shall be eligible for renewal for the Financial Year 2020-21, if the licensee fulfils the eligibility condition as mentioned in rule 42 of the Punjab Liquor License Rules, 1956, such renewal shall be subject to the condition to be specified by the Government at the time of renewal or at the option of the licensee."
3. In the said orders, after order 21, the following order shall be added, namely:-  
"22. Notwithstanding anything contained in any other orders for the time being enforce, the Government, under special circumstances, can exempt any or all the conditions in the existing orders, for issuance of Bar license."

**M.P. SINGH,**  
Additional Chief Secretary to  
Government of Punjab,  
Department of Excise and Taxation.