

DUTIES AND FEES ETC. FOR THE YEAR 2009-10

5.1 FIXED FEE.

The fixed license fee and renewal fee for various vends of Foreign Liquor, Country Liquor and Beer per license for the year 2009-10 shall be as under:-

S.No.	Nature of License	Fixed License fee and Renewal fee (in Rupees)per annum
1.	L-1 (Wholesale vend of Foreign Liquor, Indian Made Foreign Spirit/Beer for trade only.)	Rs. 2 lacs excluding such other fee as may be prescribed.
2.	L-1-A, (Storage of Foreign Liquor in bond.)	Rs.75,000/- excluding such other fee as may be prescribed.
3.	L-1-B Licenses (i) Wholesale vend of Foreign Liquor to L-1 vend only.	(i) Rs.1.50 per P.L. on Foreign Spirit and Re. 0.50 per B.L. of RTD Beverage subject to minimum of Rs. 50,000/-
	(ii) exclusively for Beer	(ii) Re. 0.50 per B.L. subject to minimum of Rs. 30,000/-
4.	L-1-BB (wholesale vend of imported foreign liquor) from outside India to L-1 & L-2 as well as to the Club and Bar license holders.	(i) Rs. 23 /- per P.L. of Foreign Spirit; (ii) Rs. 4.67 per bottle of 650 mls. Capacity or Rs. 7.20 per B.L. of Imported Beer with alcoholic content upto 5% v/v; (iii) Rs. 7.67 per bottle of 650 mls. Capacity or Rs. 11.80 per B.L. of Imported Beer with alcoholic content above 5% v/v but not exceeding 8.25 % v/v; (iv) Rs. 3/- per bottle of Imported Wine containing alcoholic contents upto 20% ; (v) Rs. 5/- per bottle of Imported Wine containing alcoholic contents above 20% but not exceeding 30% v/v ; subject to a minimum of Rs.25,000/- (Twenty Five Thousand)
5.	L-1-C (Wholesale vend of foreign liquor by distiller or bottler only).	Rs. 2,25,000/-
6.	L-2A (Ahata with L-2 vend)	Rs. 10,000/-

S.No.	Nature of license	Fixed license fee and Renewal Fee (in rupees) per annum	
7.	L-3, L-4 & L-5 (Combinded)	For hotels where number of Rooms is:-	
		10 to 50	> 51
	Areas (a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri (ii) Areas from Katrain to Kothi in Kullu District. (iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli. (b) All other areas.	Rs. 0.75 lac	Rs. 1.05 lac
		-do-	-do-
		-do-	-do-
		Rs. 0.40 lac	Rs. 1.00 lac.
8.	L-4 & L-5 (Combinded) (a) Areas mentioned in 6(a)(i), (ii) & (iii) (b) Areas mentioned in 6(b)	Rs. 0.90 lac. Rs. 0.40 lac	
9.	L-4-A & L-5A (combined) (a) Areas mentioned in 6(a) (i) (ii) & (iii) (b) Areas mentioned in 6(b)	Rs. 0.40 lac. Rs. 0.30 lac.	
10.	(i) L-9 (ii) L-9A	Rs. 1,000/- Rs. 1,500/-	
11.	L-10.BB retail vend of beer, wine, cider and RTD beverages in a Departmental stores etc. (allowed to take supplies from L.1 and S.1A license holders)	Rs. 15,000/-	
12.	L-12 for the sale of Medicated Wines	Rs. 50/-	
13.	L-12 A for retail sale of foreign liquor at a place of entertainment	(i) Minimum Fee: Rs. 10/- per license or for license for more than a day Rs. 5/- per diem, whichever is greater. (ii) Maximum fee: Rs. 100/- per diem Rs. 300/- per mensum	
14.	L-12AA (special license)	Upto 3 days	Rs. 2,500/-
		For every additional day	Rs. 750/-

15.	L-12B	Rs. 150/-
16.	L-12-C (License for retail vend of foreign Liquor at a club) (a) Where the number of member is upto 100. (b) Where the number of members is above 100.	Rs. 1000/- Rs. 5000/-
S.No.	Nature of license	Fixed license fee and Renewal Fee (in rupees) per annum
17.	(i) L-13 for wholesale vend of C.L. (ii) Additional godown of wholesale vend of C.L.	Rs. 50,000/- Rs. 15,000/-
18.	L-14C (Ahata with L-14 vend)	Rs. 5,000/-
19.	L-17 License (Wholesale and retail vend of denatured spirit.) (i) upto quantity of 1000 Bulk litres. (ii) Above quantity of 1000 Bls.	Rs.1000/- Rs. 2000/-
20.	L-19 license (Wholesale and retail vend of rectified spirit)	Rs. 100/-
21.	(i) L-20-C and L-20-D license	One year 5 Years 10 years Rs. 10/- Rs. 50/- Rs.100/-
	(ii) L-20-CC license	Rs. 50/- Rs. 250/- Rs.500/-
22.	(a) S-1 license (b) S-1-A and S-1-AA	Rs. 10,000/- Rs. 10,000/- Rs. 5,000/- Rs. 5,000/-
23.	S-1B license	Re. 0.50 per B.L. subject to a minimum of Rs. 15,000/-
24.	(a) L-50 permit. (for possession of 18 bottles of IMFS and 36 bottles of beer (b) L-50-A permit.- (i) for the possession of 36 Bls of IMFS/Country Liquor and 39 Bls of Beer (ii) Lifting as per satisfaction of the permit issuing authority	(a) Rs. 150/- for one year (b) Rs. 300/- for three years (c) Rs.2500/- for life time permit holder Rs.250/- Rs.500/-
25.	B-1 Brewery License	@ Re.0.20 per unit of 650mls. of bottled Beer& for export @ Re. 0.10 per unit of 650 mls. subject to a minimum of Rs.10,000/-
26.	(i) D-2 Distillery License for manufacture of Country Liquor and IMFS. (ii) D-2A License for establishment and working of a Pot-Still for re-distillation of spirit	(i) @ Re.0.90 per unit of 750 mls. of foreign spirit on bottling of own brands and additionally @ Re. 0.50 per unit of 750 mls. on bottling of brands of other

	(iii) BWH-2 Bonded Ware House.	Distillery or Bottling Plant provided in case of bottling of foreign spirit for export, the rate will be Re. 0.40 per unit of 750 mls. ; (ii) @ Re. 0.70 per unit of 750 mls. of country liquor provided that in case of bottling of C.L. for export, the rate will be Re. 0.20 per unit of 750 mls.; Subject to a minimum Rs.75,000/- per annum.
--	--------------------------------	---

5.2 EXCISE DUTIES:

The Excise Duty on various kinds of liquor and intoxicants shall be leviable at the following rates: -

S.No.	Kind of liquor/intoxicant.	Rate of Excise duty.
1	2	3
1.	(a) Country Liquor with strength of 50° under proof (b) M.L/IMFL of 65° convertible with quota of country liquor.	Rs. 5/- per proof litre. Rs.15/- per proof litre
2.	Indian Made Foreign Spirit, Foreign Spirit (B.I.I) and Foreign Spirit (B.I.O) on which Custom Duty has not been paid, with strength of 25° under proof	Rs. 23.00 per proof litre.
3.	(a) Beer upto 5% alcoholic contents	Rs.4.67 per bottle of 650 Mls. or Rs. 7.20 per bulk litre.
	(b) Beer exceeding 5% alcoholic contents but not exceeding 8.25%.	Rs.7.67 per bottle of 650 Mls. or Rs. 11.80 per bulk litre
4.	Ready to drink beverages	Rs. 7.20 per B.L.
5.	Cider	Re. 1/- per bottle of 650 Mls.
6.	Sweets and Wines: (a) Containing proof spirit upto 20% (b) Containing proof spirit above 20% but not exceeding 30%.	Rs. 3/- per bulk litre Rs. 5/- per bulk litre
7.	Indian Made Foreign Spirit when issued to troops, Ex-serviceman and ITBP through CSD or other sources approved by the Government. (i) Indian Made Rum in forward areas only (ii) Other kind of Foreign Spirit in all areas including Indian made Rum in non-forward areas	Rs. 19/- per proof litre Same as prescribed at Sr.No.2 above

8.	Rectified spirit (when issued for purposes other than for use in the manufacture of Medicinal and Toilet Preparations.)	Rs. 10/- per proof litre.
9.	Duty on Bhang	Rs. 20/- per 10 Kg or less.
10.	Duty on opium	Rs. 730/- per Kg.

5.3 EXPORT FEE

The export duty on various kinds of liquor shall be leviable at the following rates: -

S.No.	Kind of liquor	Rate of export fee.
1.	Indian Made Foreign Spirit	Re. 0.10 per proof litre.
2.	Beer: (a) With alcoholic contents upto 5%. (b) With alcoholic contents above 5% and upto 8.25%	Re. 0.10 per bulk litre. Re. 0.10 per bulk litre.
3.	Rectified Spirit	Re. 0.10 per bulk litre.
4.	Country Liquor	Re. 0.10 per proof litre.
5.	Malt Spirit.	Rs. 1.10 per bulk litre.

5.4 ASSESSED FEE

The assessed fee for Foreign Spirit, Beer, Wine, Cider and RTD Beverages for various licenses shall be leviable at the following rates:-

5.4.1 The assessed fee for L-3, L-3A, L-4, L-4A, L-5, L-5A, L-12A, L-12B and L-12C shall be leviable at the following rates:-

Sr. No.	Kind of liquor	Type of license and rate of assessed fee per bulk litre
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12B and L-12C
1.	Foreign Spirit:- (i) Indian Made Foreign Spirit.	Rs.130.00
	(ii) Imported Spirit (B.I.I)	Rs. 160.00
	(ii) Imported Spirit (B.I.O)	Rs. 180.00
2.	Wine and Cider (i) Imported (B.I.O.)	Rs. 30.00

	(ii) Indian Made (imported through the source of S.1-B only)	Rs. 20.00
3.	<u>Beer</u> (i) Imported. (ii) Indian Made (iii) Draught beer	Rs. 30.00 Rs. 20.00 Rs. 28.00
4.	RTD Beverages	Rs. 20.00

- (i) However, L-3, L-4, L-5, L-3-A, L-4-A, L-5-A and L-12-A, B and C licensees will take supplies from L-2 licensees in the respective locality and on the rates duly approved by the Collector (Excise) of the zone concerned and for this purpose they will not be required to pay assessed fee. In the event of failure in making timely supply and/or not meeting the demand of desired brands of Foreign liquor by the L-2 licensees, these licensees within a period of 3 days, on application to the Collector (Excise) of the Zone concerned, may get their licenses attached with any of the L-1 license of the District.

Provided that the supplies of Indian made cider and wine can be taken from the S-1-A/S-1-AA vends directly.

- (ii) In case any licensee holding license in form L-3, L-4 and L-5 and L-3-A, L-4-A and L-5-A and L-12-A, L-12-B and L-12-C indulges in any malpractice (s), he shall render his license liable for cancellation.
- (iii) A holder of license in form L-4 & L-5 shall be required to lift minimum quantity of the I.M.F.S. as prescribed below, during a financial year from the L-2 licensee to which such licensee is attached for procuring supplies as a precondition for renewal of the license in the following year:-

Licensee located in category 'a' area = 2,000 Pls.
Licensee located in category 'b' area = 1,000 Pls.

In case of his failure to do so, the license for the next year shall not be renewed.

This shall be in addition to the penalty provision that may be brought in to operation against the said licensee under the Punjab Excise Act, 1914 and rules framed thereunder.

- (iv) The license in form L-1-BB will also directly sell imported foreign liquor to the holders of license inform L-3,L-4,L-5,L-4A,L-5A,L-12-A, L-12-B and L-12-C against payment of all levies attracted in addition to L-1 and L-2 license holders.

5.4.2 The assessed fee for L-10BB licensees shall be leviable at the following rates per B.L:-

1.	Beer (i) Imported (ii) Indian Made	Rs.27.00 Rs.18.00
2.	Wine and Cider:- (i) Imported (B.I.O.) (ii) Indian Made (imported through the source of S-1B only)	Rs.27.00 Rs.18.00
3.	RTD Beverages	Rs. 18.00

5.4.3 The assessed fee for L-9 licenses shall be leviable at the following rates:-

Sr. No	Kind of liquor	Rate of assessed fee per bulk litre
1.	(i) Indian Made Foreign Spirit:- (a) Rum (b) Cheap & Regular (c) Premium (d) Deluxe including imported spirit (B.I.I.) (ii) Imported Spirit (B.I.O.)	Rs. 60.00 Rs. 65.00 Rs. 80.00 Rs.120.00 Rs.125.00
2.	Wine	Rs. 5.00
3.	Cider	Rs. 1.00
4.	<u>Beer:</u> (i) Imported (B.I.O.). (ii) Indian Made	Rs. 11.00 per bottle of 650 mls. Rs. 8.00 per bottle of 650 mls.

5.4.4 Assessed fee @ Re. 0.65 per bottle of 650 mls. of wine/cider is payable by S-1 licensee at the time of issue of liquor.

The assessed fee as shown above will be recoverable at the time of issue of permit or pass.

5.4.5 **OTHER LEVIES:**

(a) **IMPORT FEE:**

(i) Import fee on the following kinds of liquor imported from outside Himachal Pradesh shall be levied at the following rates :-

Kind of Liquor	Import Fee
(i) Beer	Rs. 2.00 per bottle/unit of 650 mls.
(ii) Bottled IMFS	Rs. 6.00 per proof litre
(iii) Wine and Cider (i.e. Indian Made and Imported)	Rs. 1.50 per bulk litre
(iv) Malt Spirit	Rs. 2.50 per bulk litre
(v) E.N.A.	Rs. 1.25 per bulk litre
(vi) Rectified Spirit	Re. 0.50 per bulk litre
(vii) RTD beverages	Rs. 2/- per bulk litre

The above Import fee shall be recoverable at the time of issue of import permit or pass.

(ii) No import fee shall be charged on country liquor and industrial alcohol.

(b) **ADDITIONAL LICENSE FEE ON COUNTRY LIQUOR AND FOREIGN LIQUOR:**

- (i) An additional license fee @ Rs.2.00 per quart bottle of 750 Mls. capacity shall be charged, on the Country Liquor meant for sale on the L-14 & L-14-A licensed vends.
- (ii) An additional license fee @ Rs.2.00 per quart bottle of 750 Mls. capacity shall be charged, on the sale of foreign spirit including Indian Made Foreign Spirit, meant for

sale on the L-2, L-14, L-14-A licensed vends. This fee shall also be payable on such foreign spirit as is meant for sale by the L-3, L-4, L-5, L-3A, L-4A, L-5A and L-12A, L-12-B and L-12-C licenses, if that liquor has been procured by them from the sources other than L-2 vends.

Explanation:- For this purpose, the quantity of the liquor sold in bottles of sizes other than 750 mls. shall be converted into units of 750 mls. for the purpose of levy of this fee e.g. 2 pints will be taken as to make one quart bottle.

- (iii) No additional license fee has been prescribed on sale of beer, wine, cider and RTD beverages.
- (iv) The additional license fee shall be payable by the licensee before obtaining permit/pass for the liquor.