

EXCISE POLICY AND ARRANGEMENTS FOR THE YEAR 2009-10

The excise policy for the year **2009-10** has been approved by the Government with the following features:-

1. The existing system of **allotment of vends** by inviting applications is continued for the year **2009-10** also.
2. **Renewal of the existing licenses** on certain terms and conditions (as published in the notice dated 27.2.2009) has been allowed subject to payment of following renewal fee :-

Sr. No.	Value of vend	Renewal Fee
(i)	Upto Rs. 15 lac	Rs. 15,000/-
(ii)	Above Rs.15 lac upto Rs.25 lac	Rs. 30,000/-
(iii)	Above Rs. 25 lac upto Rs.50 lac	Rs. 45,000/-
(iv)	Above Rs.50 lac	Rs. 60,000/-

3. **The application fee** for allotment has been fixed at Rs. 10,000/-.
4. There is **no change in the basic license fee** structure.
5. The **license fee** on various types of liquor has been fixed as under:-
 - (i) Country Liquor = Rs.105/- per proof litre.
 - (ii) Indian Made Foreign Spirit = Rs.140/- per proof litre.
 - (iii) Beer = Rs. 18/- per bulk litre.
 - (iv) Imported Foreign Spirit (B.I.I.) = Rs.170/- per proof litre.
 - (v) Imported Foreign Spirit (B.I.O.) = Rs.200/- per proof litre.
 - (vi) Imported Beer (B.I.O) = Rs. 27/- per bulk litre.
 - (vii) Imported Wine & Cider (B.I.O) = Rs. 27/- per bulk litre.
 - (viii) Indian Made Wine & Cider = Rs. 18/- per bulk litre.
(on Wine/Cider Imported through S-1B licenses only)
6. **License fee on additional quota :-**
 - (i) Lifting upto 15% of the MGQ : 25% of the prescribed license fee.
 - (ii) Lifting above 15% and upto 50% : 50% of the prescribed license fee.
 - (iii) Lifting above 50% of the MGQ : Full rate of prescribed license fee.

7. Following **Excise Duty** has been fixed on **Wine & Cider**:-

1. Sweets and Wines:

- (a) Containing proof spirit upto 20% = Rs.3.00 per bulk litre
- (b) Containing proof spirit above 20% but not exceeding 30%. = Rs.5.00 per bulk litre

2. Cider: = Re.1 per bottle of 650 mls

8. **License Fee of S-1, S-1-A and S-1-AA licenses** has been fixed as under:-

Kind of license	Annual fixed license fee	Renewal fee
1. S-1	Rs.10,000.00	Rs. 10,000.00
2. S-1A	Rs. 5,000.00	Rs. 5,000.00
3. S-1AA	Rs. 5,000.00	Rs. 5,000.00

9. A **bottling fee** @ Re. 0.20 per bottle of **Country Liquor** meant for **export** has been imposed.

10. 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.	Rs. 30.00
	(ii) Indian Made	Rs. 20.00
	(i) Draught beer	Rs. 28.00
4.	RTD Beverages	Rs. 20.00

11. 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	Rs. 60.00
	(b) Cheap & Regular	Rs. 65.00
	(c) Premium	Rs. 80.00
	(d) Deluxe including imported spirit (B.I.I.)	Rs.120.00
	(ii) Imported Spirit (B.I.O.)	Rs.125.00
	2.	Wine
3.	Cider	Rs. 1.00
4.	<u>Beer:</u> (i) Imported (B.I.O.).	Rs. 11.00 per bottle of 650 mls.
	(ii) Indian Made	Rs. 8.00 per bottle of 650 mls.

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

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

13. In future, the licenses in form **L.4 and L.5 (combined) and S-1AA** shall only be granted at the following places:-
 - (i) Along the National Highways;
 - (ii) In the Urban Areas; and
 - (iii) In rural areas only at the places of tourist importance, as have been identified by the Department of Tourism, Govt. of Himachal Pradesh.
14. For the purpose of **renewal, a license holder in form L.4 & L.5 (combined)** should have lifted atleast **1000 Pls of Foreign Spirit if located in rural areas** and atleast **2000 PLs if located in Urban areas**, in the preceding year.
15. The license fee for an **additional godown of L-13** has been fixed at **Rs. 15,000/-** per godown.
16. The **L.1 Licensee is not allowed** to conduct any **inter-district or intra-district sales** to other L.1 Licensee.
17. **L.13 Licensee is not allowed** to conduct any **inter-district transfer** of stocks.
18. The **license fee of L-1B** has been fixed as under:-
 - (i) Rs.1.50 per proof litre on Indian Made Foreign Spirit and Re.0.50 per bulk litre of RTD beverage, subject to a minimum of Rs. 50,000/-.
 - (ii) For L-1B exclusively for Beer, Re.0.50 per bulk litre subject to a minimum of Rs. 30,000/-.
19. It has been decided that **license in Form L-1B may also be granted to the holder of a bottling plant** licensee situated outside the State of Himachal, if such a person/company **bottles brands of liquor which are of International repute** and well accepted in the Indian market having substantial sales in atleast three States/Union Territories.
20. **License fee of S-1B license** has been fixed at Re. 0.50 per bulk litre subject to minimum of **Rs. 15,000/-** per annum.
21. A **license for "Ahata"** shall be granted only if the **following conditions** are fulfilled:-
 - (i) The licensee should have atleast 200 Sq. fit area in the Urban area and atleast 150 Sq. fit area in the rural area with seating capacity of atleast 30 and 20 persons respectively.
 - (ii) He should possess proper seating arrangements like chairs, tables or benches for the consumers with enough of circulation area.
 - (iii) The Ahata should have proper ventilation with toilet facilities.
 - (iv) The licensee should provide neat and clean crockery etc. to the consumers.
22. The **monthly installment of license fee** shall be cleared by the licensee **by the last day of month** to which the installment pertains and the **last installment** for the month of March shall be **cleared by the 15th of March**.
23. The **excise duty, import fee and assessed fee on RTD beverages** has been fixed equal to those leviable on beer with alcoholic contents upto 5%.
24. **L-10BB license** holders will have **supplies only from L-1, S-1A and L-1BB license** holders.