

**Government of Jammu and Kashmir**  
**Finance Department**  
**Civil Secretariat, Jammu/Srinagar.**

**NOTIFICATION**

Jammu, the 22nd of February, 2022

**S.O. 71** :- The Excise Policy 2022-23 enunciated as hereunder will come into force on 01-04-2022 and will continue to remain in force till 31<sup>st</sup> March, 2023. However, the Government may revise the same at any point of time during the course of the year.

**1. Policy Objectives.—**

- 1.1. To bring about greater social consciousness and awareness about the harmful effects of consumption of liquor and alcoholic beverages and drug abuse ;
- 1.2. To encourage transition from high to low alcoholic content beverages;
- 1.3. To rationalize the number of taxes/duties and other levies to optimize revenues for common good.
- 1.4. To check bootlegging/smuggling of liquor and narcotic drugs in the Union Territory of Jammu and Kashmir from neighbouring States/Union Territories;
- 1.5. To provide choice of liquor brands and places for consumption to its consumers and a level playing field to all the stake holders.

**2. Types of Licenses and issuance thereof-**

- 2.1 The Licenses shall be issued as per the provisions of J&K Excise Act, 1958 and the rules framed thereunder.

Type	Form	Nature
Type A	JKEL-1	Wholesale vend of Foreign liquor, imported Liquor and Wine to the trade only
	JKEL-1A	Wholesale vend of Foreign liquor to the manufacturer outside the State for sale to JKEL-1

	JKEL-1B	Trade (Wholesale BIO/Imported foreign liquor)
	JKEL-1W	Trade (Wholesale wine-Indian / BIO).
<b>Type B</b>	JKEL-3	Retail vend of foreign liquor in hotel
	JKEL-3A	Bar with hotel with Banquet
	JKEL-4	Retail vend of foreign liquor in a bar attached to a restaurant or cinema or theatre or Dak Bungalow
	JKEL-4C	Bar in a Banquet Hall
	JKEL-7	License for the retail vend of foreign liquor at a club
	JKEL-7A	License for the retail vend of beer (bottled, tinned, drought beer in bar)
	JKEL-7B	Officers` Mess
	JKEL-7D	Beer Bar with Microbrewery
<b>Type C</b>	JKEL-2	Retail vend of foreign liquor to the public only
<b>Type D</b>	JKEL-5	Wholesale and retail vend of foreign liquor in military canteen including unit run military canteen or those run regimentally by the paramilitary forces.
	JKEL-5A	Master Canteen for (PMF/Police)
	W-2	CSD Bond
<b>Type E</b>	JKEL-12	Wholesale denatured spirit, wholesale and /or retail/possession and use of denatured spirit
	JKEL-13	Possession and use of rectified spirit
	JKEL-14	Possession and use of rectified alcohol
	JKEL-15	Export, import, transportation, sale or possession of Molasses
<b>Type F</b>	JKEL-6	Bottling Plants
	D-2	Distilleries
	B-1	Breweries

**Notes:**

1. In addition to these, the Department shall continue to issue permissions to serve liquor on social occasions at private places, banquet halls, party halls and restaurants etc on payment of fee prescribed in para 12.
2. Permissible quantity of possession/use of Alcohol/spirit in respect of JKEL-12, JKEL-13 and JKEL-14 shall be decided by the Excise Commissioner on case to case basis.

**2.1.1.** A licensee holding JKEL-1A license shall be allowed to import liquor from any of its own distilleries or the distilleries located outside J&K with which it has a valid agreement to produce or bottle liquor on its behalf after paying a fee of Rs. 5.00 lac for each source.

**2.2. Retail trade except JKEL-2-**

2.2.1. The licenses for operating liquor vends shall be granted strictly in-accordance with the provisions of the Jammu & Kashmir Excise Act, Svt.1958 and rules framed there under.

2.2.2. The Excise Commissioner shall grant new licenses for retail sale of liquor on the premises viz. Type B as per the provisions of Jammu & Kashmir Excise Act, Svt. 1958', and Jammu & Kashmir Liquor License and Sale Rules, 1984' at the locations as he/she may deem fit keeping in view the revenue potential, on account of tourism activity or in general to provide a legitimate place to the consumers to curb the illegitimate consumption of liquor at unauthorized premises/places in the area and also in the unserved/underserved areas.

2.2.3. A non-refundable processing fee of Rs seventy five thousand shall be charged for processing requests for grant of Type A and B licenses.

2.2.4. The department shall continue to issue Type D and Type E licenses as per the existing procedure.

**2.3. Micro-Brewery (JKEL-7D)**

To encourage transition from high to low alcohol content beverages, the department shall issue Micro-brewery Licenses at the locations permitted by the Excise Commissioner. The procedure for grant of license shall be notified by the Excise Commissioner separately.

**2.4. Type-C licenses (JKEL-2).**

2.4.1. Retail Vends shall be allotted in the form of individual units for the year 2022-23 on locations at **Annexure "A"** to this Policy. The Excise Department shall grant licenses for off-premises retail sale of liquor (JKEL-2), through e-auction. The department shall allot 51 vends in un-served/ under -served areas in additions to 228 vends as



already notified vide SO. No. 114 of 2021. The list of all 279 locations is annexed to this policy.

#### **2.4.2. Mode of allotment:**

The allotment of vends shall be made by e-auction, through i.e. <https://jkexcisedept.auctiontiger.net> in a completely secure and transparent manner. The detailed procedure for e-auction/bidding instructions to the bidders shall be available on the e-auction portal and the official website of the Department i.e. [www.jkexcise.nic.in](http://www.jkexcise.nic.in).

In case of locations where no response is received in e-auction, the same shall be re-auctioned in the manner as above. Further, if there is no response in any of the locations despite re-auction, then auction can be limited to erstwhile license holders during any of last five years who have otherwise not been allotted any vend during the auction for 2022-23.

#### **2.4.3. Eligibility criteria.-**The bidder should fulfill the following criteria :-

- 1) Should not be below the age of 21 years.
- 2) Should be a domicile of UT of Jammu & Kashmir.
- 3) Should have immovable property in UT of J&K worth up to 100 percent of the bid value and shall produce a property certificate to this effect from the competent Revenue Authority.
- 4) Should not be convicted of any non-bailable offence by a criminal court.
- 5) Should not be convicted, or reasonably suspected of committing or conniving at the commission of any non-bailable offence under the J&K Excise Act, Svt. 1958 or the Opium Act or the Dangerous Drugs Act, 1930 and shall produce a character certificate issued by the concerned District Superintendent of Police.
- 6) Should not be defaulter of State Taxes Department under the J&K General Sales Tax Act 1962, Central Sales Tax Act and J&K Excise Act Svt. 1958.

#### **2.4.4. Number of locations that can be bid for:**

A bidder shall have to pay EMD/Bid Fee separately for each bid. However, to obviate the possibility of cartelization and monopolistic practices, only one location shall be allotted to a bidder for which his/her bid is the highest.





**2.4.5. Participation/ Registration fee:**

Non-refundable/non-adjustable Participation/Registration Fee of Rs. Twenty-five thousand to be paid online through portal as per the link provided. In case of non-participation, the registration fee shall stand forfeited.

**2.4.6. Earnest money deposit:**

Earnest Money shall be Rs. 7.00 Lac for each vend.

**2.4.7. Reserve price for each vend:**

The minimum reserve price to bid for each vend shall be Rs 10.00 Lacs.

**2.4.8. Suitability of location for vend to be ensured by the bidder:**

The bidder shall make his own arrangement for a shop/premises in the specified area (owned/leased/rented). The bidder shall ensure that the premises selected/identified by him meet the requirements of the Excise Act and rules made thereunder, including directions, if any, issued by the Court of competent jurisdiction in this regard,. The bidder shall apply for clearance of the premises from the District Magistrate within 05 working days from being declared as H1 . However, the license shall be issued after the issuance of clearance of the identified / selected premises / shop from the District Magistrate concerned. The District Magistrate shall convey the clearance or otherwise of the premises within a period of 15 days from the receipt of application from the H1 bidder.

**2.4.9. Payment of bid amount**

The successful bidder will be required to deposit an amount equal to 50% of total bid amount under major head 0039 through GRAS/e-collect portal within five Bank working days from the date of finalization of bid for a vend and 100% of bid value within ten Bank working days of finalization of bid.

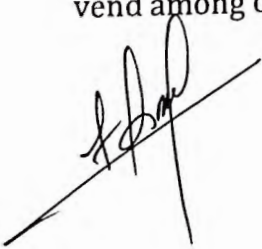
If the successful bidder fails to comply with the aforesaid condition of payment of bid money in the prescribed period, the earnest money shall stand forfeited. In such a case, the liability of the highest bidder will not be limited only to the extent of earnest money tendered by him in the auction process for a particular location, but 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 for such other bids also shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments. In such cases the location shall be allotted to the next highest bidder, willing to match the bid money quoted by H1 bidder.

#### **2.4.10. Regarding Minimum Guaranteed Revenue.**

Every Licensee will have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee, as shown against each area; as per procedure prescribed. MGRs shall be divided into twelve equal installments to be deposited by or before 1st of every month compulsorily by the licensee. The MGR and MGQ quoted for each location shall be for the entire policy year. The MGR deposited at the beginning of month shall be adjusted against the actual amount of duties accruing on the stock of liquor lifted by the retailer. Any Duty/Fee over and above MGR shall also be remitted in advance before lifting the liquor from wholesaler. MGR shall be divided equally among the number of successful bidders for an area. Failure to deposit the 1st installment of MGR on due date shall automatically lead to suspension/ cancellation of the license. In that case, the department reserves the right to distribute the MGR proportionally among other successful vends in the area. However every licensee shall have to lift Minimum Guaranteed Quota (MGQ) of JK Special Desi Whisky as shown against each Vend. The revenue deposited against the MGQ of JK Special Desi Whisky will be considered part of the MGR.

In case of failure to deposit the subsequent installments of MGR of the month on due date, the ETO concerned shall suspend the sale of the vend without any notice under an intimation to the DEC (Executive) and the Excise Commissioner and the same shall be opened only after payment of installment provided it is deposited within seven bank working days. In case the installment is not deposited within seven bank working days, the license shall be deemed to have been cancelled, his EMD shall be forfeited, and the Department reserves the right to distribute MGR of the vend among other operational vends in the area.



For any other exigency related to non operation of an allotted vend, the Excise Commissioner shall take appropriate steps as he may deem fit in the interest of Government revenue and regulation of trade.

**2.4.11. Closure of vend on account of objections from local people, court orders etc:**

In case the vend is not allowed to operate on account of court orders, objections by local people, public institutions or any other reason beyond the control of the licensee, he shall be allowed to arrange an alternate premises in the same area by the Excise Commissioner within a period of 30 days subject to condition that complete duties/fee on account of Minimum Guaranteed quota are paid for the time granted, within 03 Bank working days of such closure. In case he fails to do so, the license shall be deemed to be cancelled from the date of closure of the business, and no compensation, refund or any claim whatsoever including that of the EMD/ MGR of the month/License fee/duties/fee etc., shall lie against the Government on account of such closure. In that case, the Department reserves the right to increase the MGR of the operational vends in the area .

In case any location could not be auctioned/ allotted, same shall be put to auction again as per mode of allotment indicated under Clause 2.4.2.

**2.4.12. Provision for opening liquor vends at tourist places :**

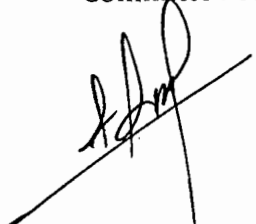
The Department shall offer/facilitate setting up of liquor vends having high revenue potential in tourist locations in the Government owned/maintained Tourist facilities of JKTDC/Tourism Department/Tourism Development authorities wherever possible.

**2.4.13. Verification before opening of vends:**

Verification of particulars/documents furnished by the successful bidder shall be made by the Committee/Officer authorized by the Excise Commissioner. The successful bidder shall be obliged to extend full cooperation in the verification process.

**2.4.14. Committee to supervise the allotment process:**

The process of allotment and operationalization of vends shall be supervised by a high level Committee constituted by the Government.



### **3. Grant of license to Manufacturing/Bottling plant.—**

- 3.1. The existing Policy for issuance of licenses for Distilleries, Breweries and Bottling Plants in the UT as laid down vide Government Order No. 99-F of 2003 dated 07.04.2003, read with Government Order No. 156-F of 2003 dated 22.07.2003, shall continue.
- 3.2. A non-refundable processing fee of Rs. 1.00 lac shall be charged for processing applications for setting up Distilleries, Breweries and Bottling Plants.
- 3.3. At the time of grant of LoI, a sum of Rs. 25 lacs shall be charged. Validity period of LoI shall be three years which shall be extendable for another period of three years subject to further payment of Rs 3 lacs.

### **4. Fixation of Maximum Retail Price:-**

4.1. The Maximum Retail Price (MRP) of all types of Liquor including JK Special whisky and Beer shall continue to be notified by the Excise Commissioner for the year 2022-23 on the recommendations of the Price fixation Committee. MRP Shall be calculated as per the table A&B given below under para 4.2 . An affidavit shall be submitted by the manufacturer / importer / brand owner declaring the EDP/ EBP prevailing in the adjoining states/ UT's (Punjab, Himachal Pradesh, Ladakh ). In case the brands are not sold in these adjoining states, the manufacturer/ importer / brand owner shall declare the EDP/EBP in the state/UT where brands are sold/ exported. The EDP/EBP higher than the adjoining states/UT shall not be accepted. No separate administrative/handling/freight cost shall be considered for fixation of MRP.

The minimum selling price (MSP) for all types of liquor for on premises consumption shall be 25% above the MRP fixed for the JKEL-2 License.





4.2. The following formats shall be used for calculation of MRP.

**A. For brands manufactured outside J&K:-**

1	EDP/EBP + duties/expenses of Exporting states/UTs(i.e FOR Type-A)
2	Excise Duty
3	Import Duty
4	Assessment duty + Additional License fee
5 (=1+2+3+4)	Ex- JKEL-1A price (landing cost of JKEL-1)
6	Profit margin to JKEL-1 on landing cost
7	Additional Licence fee + Assessment duty of JKEL 1
8	Ex wholesale price JKEL-1
9	Profit margin to JKEL-2 on Ex- JKEL-1 price
10	Additional Licence fee + Assessment duty of JKEL-2
11	MRP (retailer)
12	Additional Assessment Duty on MRP (retailer)
13	MRP On bottle
(11+12)	
14	Rounding fee (if any)

**B. For Brands manufactured in J&K:-**

1	EDP/EBP
2	Bottling Fee and Franchisee Fee
3	Excise Duty
4(=1+2+3)	Landing Cost to JKEL-1
5	Profit margin to JKEL-1 on landing cost
6	Additional Lic fee + Assessment duty of JKEL 1
7(4+5+6)	Ex wholesale price JKEL-1
8	Profit margin to JKEL-2 on Ex- JKEL-1 price
9	Additional Lic fee + Assessment duty of JKEL-2
10=(7+8+9)	MRP (retailer)
11	Additional Assessment Duty on MRP (retailer)
12(10+1)	MRP on bottle
13	Rounding fee (if any)

Differential amount if any, on account of rounding-off/fixation of MRP shall be recoverable as rounding fee.

4.3 Profit margins of wholesale and retail Licensees shall be as detailed below on their purchase price (landing cost):

Type	IFL/IMFL	JKSW	Beer/ Wine/RTD
Type A (JKEL- 1)	4% of landing Cost	4% of landing Cost	4% of landing Cost
Type C (JKEL-2)	15% on Ex-JKEL-1 price	15% on Ex- JKEL-1 price	15% on Ex-JKEL-1 price

4.4 All the duties applicable to Type-A licenses shall be remitted before dispatch of material from the premises. All the duties applicable to Type B Licenses (except additional assessment duty) shall be remitted in advance before lifting material from JKEL-1. In case any manufacturer /wholesaler fails/ refuses to provide/supply the Liquor to the Type A/Type B& Type C licensees ,as the case may be , without any reasonable grounds within three working days of receipt of requisition and payment, he shall be liable to pay fine of Rs. 0.15 Lac for each requisition for everyday of delay. In case Liquor is not provided/supplied beyond a period of next three days, the license of the defaulting licensee shall be liable to suspension/cancellation.

4.5 For purpose of classification, the brands shall be classified on the following parameters:-

S.No	EDP/Case in Rs	Segment
1	Upto 700	Low cost
2	701upto 800	Economy
3	801upto 1200	Medium
4	1201 upto 2500	Premium
5	>2500	Deluxe/Super Deluxe

The classification approved for civil sales shall be applicable in CSD/PMF also irrespective of the Tendered rates etc.

In case of brands not classified for civil sales , EDP (civil) of adjoining states /UTs or the state where the brand is sold shall form the basis for classification in the appropriate segment as detailed above.



**5. All liquors to be ENA based.**

IMFL manufactured locally or imported from outside the State (other than Foreign Liquor Bottled-in-Origin (BIO), Bottled in India or Malt Whisky) shall be Extra Neutral Alcohol (ENA) based only. The use of rectified spirit as a base in manufacture/ sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.

**6. Restriction on import of brands to protect the local industry:**

To protect the Local Industry, there shall be a ban on import of IMFL brands having MRP upto Rs. 600/- per bottle into the union territory of J&K.

Franchisee fee of Rs. 18 per LPL shall be levied on Franchise Brands(IMFL) upto Economy segment, manufactured in J&K, which shall be payable at the time of issuance of permit. However, same shall not be applicable for exports outside J&K and for CSD/PMF supplies.

**7. Affixation of security hologram on IMFL, JK Special Whisky, Beer and Ready-to-Drink (RTD) Beverages.**

In order to check Excise duty evasion, the manufacturers of IMFL, JK Special Whisky, Beer & RTD as well as Importers of IMFL/Wine/Beer etc. shall continue to affix Security Hologram as approved by the Excise Department till online tracking system is adopted by the Department.

**8. Revalidation of permits:**

The permit issuing authority after charging revalidation/cancellation fee of Rs. 10,000/-, may revalidate/cancel a permit which remains unexecuted or becomes time barred provided that the revalidation shall be permissible only once within a period of three months from the date of issue.

**9. Renewal of licenses:**

For the purpose of renewal of licenses for trade in liquor except JKEL-2 licenses, the licenses shall be renewed in accordance with rule 14, 15 of the Jammu & Kashmir Liquor License and Sale rules, 1984 read with rule 27 of the Jammu & Kashmir Liquor License and Sale rules, 1984 and rule 8 of the Jammu & Kashmir Distillery rules 1946/rule 8 of Jammu & Kashmir Brewery rules 2003.





## 10. Approval of Labels:

10.1. As provided under section 16-A of the J&K Excise Act, Samvat 1958, labels for different brands of liquor for civil/CSD/PMF for the financial year 2022-23 shall be approved by the Excise Commissioner subject to payment of Label fee at the rate of Rs. 50,000/- per label, to be charged at the time of applying for brand classification/submission of EDP/EBP.

10.2. Labels in respect of brands which are not sold in the Union Territory of J&K and meant for export only shall be approved after charging Label fee of Rs 50,000/- without mentioning MRP.

10.3. For BIO liquor and for all type of wine/Cider/RTD, label approval fee shall be Rs.10000/-for each brand.

10.4 The Department shall also explore and look into possibility of introducing other variants of liquor like Rum, Gin, Brandy etc. under JK Special Brands.

## 11. Packing material:

Liquor shall not be sold in plastic bottles being against the environment protection laws. All kinds of liquor will be sold in glass bottles/PET bottles and tin cans only. To ensure quality of PET bottles manufacturer shall comply with FSSAI standards. In addition to the packing sizes/ liquor strength presently in vogue, the Excise Commissioner may allow Excise Bottle of any packing size & liquor of any strength as he/she may deem fit.

## 12. License fee (per annum).

Form of License	Amount
Type A	<ol style="list-style-type: none"><li>1. For JKEL 1A: Rs. 3.00 Lac</li><li>2. For 1B/1W :Rs.1.50 Lac</li><li>3. For JKEL1:Rs.2.00Lac</li></ol> <p>Upto 35,000 cases (Cumulative) of IMFL/JK Special Whisky/wine/RTD/Cider/Beer.</p> <p>In addition to above, a license fee of Rs12/- per case of IMFL/ JK Special Whisky/ wine and Rs.3 /case in case of Beer/RTD/Cider</p>



	<p>shall continue to be charged from all type A Licences for sale exceeding 35, 000 no of cases.</p> <p>Case means:- 9BL in case of IMFL/IFL/JKSpecial/Wine and 7.8 BL in case of Beer/RTD/Cider</p>
Type B	<p>JKEL-3 : Rs 2.5 lacs,  JKEL-3A:Rs 4.0 lacs  JKEL-7A/ 7D: For Beer Bar/Microbrewery - Rs. 1.0 lacs  JKEL-4:Rs 1.5 lacs.  Others: Rs. 0.50 Lacs.  -However, a onetime upfront fee of Rs 7.00 lac for new JKEL-3/JKEL-3A and Rs. 5 lac for JKEL-4 over and above the annual fee shall be levied.  For new startups, established by availing Loan under any of the Self employment schemes of the Government, upfront fee shall be Rs. 3.0 lacs.  -For new beer bars (JKEL-7A/7D) and JKEL-4C (Bar with Banquet hall) upfront fee shall be Rs. 2.0 Lacs over and above annual fee.  To promote tourism, new Bars to be opened at Tourist places and areas falling under various Tourism Development Authorities shall pay Rs two lakh as onetime upfront fee and annual fixed license fee shall be charged @50% only.</p>
Type C (JKEL-2)	As per bid received in e-Auction.
Type D	<p>Rs 0.20 lac per annum  Rs 1.50 lac per annum in case of Master Canteen  Rs4.00 lac per annum in case of CSD Bond</p>
Type E	Rs. 0.12 Lac per annum.
Type F	Rs. 8,00,000 upto bottling of 10,00,000 BL & Rs. 12,00,000 for bottling more than 10,00,000 BL.



Miscellaneous/Events/Occasions	Rs. 0.02 lacs per occasion at private places. Rs. 0.05 lacs per occasion for all other places Rs. 1.00 Lac for annual permit for commercial property meant for Tourist accommodation located in water bodies in Tourist areas for serving Liquor, subject to storage of maximum of 24 Bottles of IMFL and 24 Bottles of Beer.
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### 13. Additional License fee:

Form of License	Amount
Type A/B/C	Rs 10/bottle for IMFL (750 ml), Rs 6/bottle (750 ml) of JK Special Whisky and Rs 5/BL for Beer/wine/RTD/Cider.

### 14. Excise Duty: -CIVIL

Kind	Brand	Amount
IMFL Including IFL (BIO)	All Classes/Segments	Rs. 250.00/LPL
IMFL	JK Special Whisky	Rs 230.00/LPL
Wine	All Brands	Rs 80.00/BL
Beer/Cider/RTD beverages	All Brands	Rs30.00/BL

*Note: LPL stands for London Proof Litre & BL stands for Bulk Litre*

### 15. Excise duty on Molasses/Rectified spirit

Type	Rate
Molasses	Rs. 20 per quintal
Rectified spirit/absolute alcohol/Extra neutral alcohol (excluding Denatured Alcohol/Spirit) for use other than in manufacturing of Liquor.	Rs. 10/litre

**16. Import Duty: - CIVIL**

Kind	Amount
IMFL including foreign liquor	Rs 45/750 ml
Beer	Rs 40/BL
Wine, Cider, RTD Beverages	Rs 20/BL
ENA/Malt Spirits for manufacture of Liquor	Rs 04/BL

**17. Bottling Fee**

Kind	Amount
IMFL	For all brands meant for local sales  1. Own brands Rs 10.00/750 ml. 2. Franchisee brands upto Economy segment Rs. 10.00/750 ml. 3. Franchisee brands above Economy segment Rs 12.00/750 ml.
JKSW	Rs 08.00/750 ml meant for all local sales.
Beer	Rs 10.00/BL for own brands and Rs 12.00/BL for franchisee brands meant for all local sales
Wine/Cider/RTDBeverages	Rs 10.00/BL

**Debonding Fee @ Rs. 3/BL** shall be levied on spirits where bottling fee is not levied.

Bottling/Debonding Fee shall be payable on the last day of the month.

There shall be no bottling fee on the liquor/Beer meant for export purpose.

**18. Export Duty: Exempted****19. Tax and Duties on CSD/PMF etc:**

Excise Duty and Import Duty on CSD/PMF shall be 25% less than that on Civil for all types of liquor.



## 20. Assessment Duty (civil):

### A. Type "B" & Type "C" licenses

Kind	Amount
IMFL	Rs 45 per 750 ml
JK Special Whisky	Rs. 20 per 750 ml
Beer/ Wine/ Cider/ RTD Beverages.	Rs. 20 per BL

### B. TYPE "A" License

Type of Liquor	Assessment Duty
IMFL/IFL/JK Special	Rs 5.00 per bottle of 750 ml
Beer/Wine/RTD/Cider etc.	Rs.5.00 per bottle of 650 ml

## 21. Additional Assessment Duty (AAD)

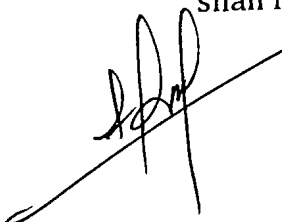
### A. License Type B, C (JKEL-2) and Type 'D'.

Kind	Amount
IMFL including foreign liquor/ JK Special Whisky/ Beer (all types including imported beer)	40% of MRP. Illustration: For MRP of Rs 500/-, AAD shall be calculated as under: $(500 \times 40) / (100 + 40)$

Provided that for BIO liquor and for all Wine/Cider/RTD, additional assessment duty shall continue to be charged @ 20%.

Provided further that:

1. In case of CSD, the additional assessment duty shall be charged at the time of sale to URCs at ex-depot price duly certified by Regional Manager, CSD, and it shall not be charged at the level of URCs.





2. The additional assessment duty paid by CSD from September 2017 to August 2020 shall also be at the ex-depot price.
3. In case of PMFs, the additional assessment duty shall be charged @ 40% of listed rates duly certified by the Inspector General or equivalent rank Officer.
4. The AAD of CSD/PMF shall be calculated as per Formulae mentioned at Para 21-A. The rates notified by Regional Manager CSD as ex-depot price and Inspector General or equivalent rank officer in case of PMF shall be substituted in place of MRP.

## **22. Draught Beer:**

Assessment Duty on Draught Beer supplied directly from the Brewery to the bars in kegs shall be levied at Breweries @ Rs.10.00 per BL. In case of import, assessment duty shall be levied at JKEL-1A/JKEL-1B as the case may be. Draught Beer in Kegs shall also be allowed to be served in parties/ gatherings/social occasions for which a permit shall be issued by the competent Authority on payment of all the duties applicable to Type B license, in advance at the time of applying for permit.

## **23. Import of Liquor:**

Upto two bottles of imported 'Duty Free' liquor accompanied with proper invoice shall be allowed to be carried into J&K by any bonafide person.

## **24. Online services and inventory management system:**

In order to promote Ease of Doing Business, each Licensee shall be required to procure and install and make necessary provision for IT and non IT infrastructure at his licensed premises as may be required for successful implementation of online services for registration, permits, payment of taxes and duties and inventory management system for production, import, trade/sale of liquor.

## **25. Failure to deposit the dues:**

Non-payment of duties on the due date shall lead to suspension of sale by the concerned Range ETO. Besides, the licensee shall also be liable to pay 2% penalties/month as provided in the J&K Excise Act, from the date next following the day on which any payment recoverable from him becomes due to the Government until the date on which

such payment is actually made or recovered whatever may be the reason of lapse of time.

## **26. Social Responsibility Corpus Fund**

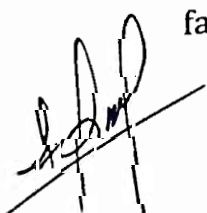
The long Term objective of the Government is to discourage the consumption of Liquor primarily through educating the masses regarding harmful effects of consumption of Liquor.

Towards this end, the department shall spend money on educating people through activities like awareness campaigns, engagement with local youth and communities through sports/cultural & other co-curricular activities and drug de-addiction programs. Accordingly, the Department will exhort its stakeholders, in particular liquor license holders in Type A,B ,C and F Licenses to contribute a minimum amount as detailed below towards the Corpus Fund established by the Department to be collected on quarterly basis:-

Type A	Rs 1500 per month
Type B	Rs 1000 per month
Type C (JKEL-2)	Rs 2500 per month
Type F	Rs 3000 per month

The amount shall be deposited on monthly basis and the Department itself will contribute a matching amount and the Corpus so created shall be utilized for the following philanthropic activities:

- a.Imparting awareness to the public about the ill-effects and hazards of drug addiction/liquor abuse and drunken driving through organizing various events/programms and using various modes of publicity.
- b.Providing Ambulance service, equipment, amenities and other healthcare facilities to Hospitals.



- c. Organizing youth outreach programmes including sports/cultural/adventure and other activities.
- d. Rehabilitation of families involved in illicit liquor trade enabling them to take up alternate means of livelihood and their skill development.
- e. Creation of sports infrastructure/Gymnasiums/multipurpose halls/ community halls/ Libraries/open air gymnasiums in Parks and other public places/providing support to sports clubs/teams to encourage sports/rural sports for encouraging the community in general & youth in particular towards positive activities.

#### **27. Force Majeure:-**

If the liquor trade in the Union Territory of Jammu and Kashmir is shut down due to Government mandated/instituted lockdowns owing to Covid 19 pandemic surge, Excise Department shall consider proportionate relaxation from the obligations limited to MGR and MGQ of liquor traders to the extent it is payable for the period of closure of trade with the prior approval of Administrative Department.

**28. Typographical error(s) and inconsistencies in this document**, if any shall be clarified by Excise Department/Excise Commissioner in consonance with the Act & Rules. Further, in case of any difficulty arising in giving effect to the provisions of this Policy, the Department with the approval of competent Authority may by order make such provisions including any adaptations/modifications of provisions of this Policy.

#### **29. Power to Relax:-**

The Excise Commissioner may relax the requirement of the timeline for submission of formalities required for grant of license (JKEL-2) in exceptional circumstances considering the undue hardship caused to the successful bidders and the reasons thereof shall be recorded in writing. However, the Excise Commissioner shall ensure that there is no court direction or order to the contrary before granting such relaxation.



The procedural provisions of this notification shall come into force with immediate effect. However, the rates of taxes, duties and fees in this notification shall be effective from 1-04-2022.


Sd/  
**(Atal Dulloo), IAS**  
Financial Commissioner,  
(Additional Chief Secretary),  
Finance Department.

No. FD-ET/122/2021-03-

Dated: 22.02.2022

Copy to the:

1. All Financial Commissioners.
2. Principal Secretary to the Hon'ble Lieutenant Governor, J&K.
3. All Principal Secretaries to Government.
4. All Commissioner/Secretaries to Government.
5. Joint Secretary (J&K), Ministry of Home Affairs, GoI.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes, J&K.
8. Excise Commissioner, J&K.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Government Press Jammu/Srinagar.
12. Private Secretary to Financial Commissioner (ACS), J&K.
13. I/c Website FD/GAD.

  
**(Shafqat Ali Keen), JKAS**  
Under Secretary to the Government  
Finance Department



# ANNEXURE 'A'

## ANNEXURE TO EXISTING LOCATIONS

Proposed MGR & MGQ for the year 2022-23

S. No	Area	Ward	Number of vends	Purposed Guaranteed Revenue per shop P.A. for the year 2022-23 with 10% increase from the 2021-22 (in Rs.) Rounded-off to next higher multiple of 100	Minimum Purposed MGQ Of JK Special Whisky per shop P/A with 10% increase from the 2021-22 (in bottles of 750ML) Rounded-off to next higher multiple of 100
1	2	3	4	5	6
<b>Jammu South Range (A) Urban</b>					
1	Jammu Municipal Corporation	JMC Ward 19 (South of Tawi) A	2	25922800	121400
	Do	JMC Ward 19 (South of Tawi) B			
2	Do	JMC Ward 20-A	4	13785400	24700
	Do	JMC Ward 20-B			
	Do	JMC Ward 20-C			
	Do	JMC Ward 20-D			
3	Do	JMC Ward 21-A	3	12452500	40500
	Do	JMC Ward 21-B			
	Do	JMC Ward 21-C			
4	Do	JMC Ward 23-A	3	16399200	83600
	Do	JMC Ward 23-B			
	Do	JMC Ward 23-C			
5	Do	JMC Ward 44-A	2	12125500	54100
	Do	JMC Ward 44-B			
6	Do	JMC Ward 46	1	22173600	103400
7	Do	JMC Ward 48	1	15402600	75000
8	Do	JMC Ward 49-A	6	26513100	123100



	Do	JMC Ward 49-B			
	Do	JMC Ward 49-C			
	Do	JMC Ward 49-D			
	Do	JMC Ward 49-E			
	Do	JMC Ward 49-F			
9		JMC Ward 51	1	33860100	149400
10	Do	JMC Ward 52	1	37089000	104300
11	Do	JMC Ward 53	1	25347200	91600
12	Do	JMC Ward 54-A	4	25389900	66000
	Do	JMC Ward 54-B			
	Do	JMC Ward 54-C			
	Do	JMC Ward 54-D			
13	Do	JMC Ward 55	1	28370700	85400
14	Do	JMC Ward 56	1	48646400	331900
15	Do	JMC Ward 58	1	26778000	75900
16	Do	JMC Ward 68	1	28181700	137000
17	Do	JMC Ward 69	1	34944100	147600
18	Do	JMC Ward 73	1	20830200	115800
19	Bishnah TAC	Bishnah TAC, Ward 1	1	18179100	135900
20	Do	Bishnah TAC, Ward 4	1	17176100	82400
21	Do	Bishnah TAC, Ward 5	1	9740200	67800
22	R S Pura TAC	RS Pura TAC Ward 9	1	18389800	99500
23	Do	RS Pura TAC Ward 10-A	2	34827700	186700
	Do	RS Pura TAC Ward 10-B			
24	Do	Arnia TAC, Ward 1	1	24171900	120800
25	Cantonment	Cantonment Board, Belli Charanah.	1	18265300	103100
26	Do	Cantonment Board, Satwari.	1	20392500	114400
<b>Jammu South Range (B) Rural</b>					
27	Jammu Rural	Village Kirpind, R.S.Pura	1	9564100	80700
28	Do	Village Brahmanah, Badyal R.S.Pura	1	12752600	92100
29	Do	Village kullian, R.S.Pura	1	13905100	85100
30	Do	Village Simbal, R.S.Pura	1	20235900	142200
31	Do	Village Sallerh, R.S.Pura	1	18558600	117200
32	Do	Village Baspur Bangla, R.S.Pura	1	12621200	69900
33	Do	Village Miran Sahib, R.S.Pura	1	21783200	105100



34	Do	Village Kotli Mian	1	15965000	105600
		Fateh, R.S. Pura			
35	Do	Village Allaah	1	7792200	49400
36	Do	Village Manwal	1	32160400	222400
37	Do	Basapur Parlah	1	10021300	57400
38	Do	Village Chakroi	1	13860800	75400
39	Do	Village Dablehar	1	17338400	111600
40	Do	Village Phallan Mandal	1	20844800	139900
41	Do	Village Chattha	1	24536800	153400
42	Do	Cantonment Board	1	18265300	102500
		Belichalan			
<b>Jammu North Range</b>					
43	<b>Jammu Municipal Corporation (A) Urban</b>	Ward No 1	2	17791400	102500
43A	Do	Ward No 3	1	6752200	24400
44	Do	Ward No 4	2	7679100	24100
45	Do	Ward No 5	3	7648200	36200
46	Do	Ward No. 7	2	8476200	28500
47	Do	Ward No. 8	2	8510000	38100
48	Do	Ward No. 9	2	17567400	66100
49	Do	Ward No 10	4	7327500	23400
50	Do	Ward No. 11	1	7670300	28400
51	Do	Ward No. 12	1	12471700	41900
52	Do	Ward No. 13	1	12679600	67000
53	Do	Ward No. 15	5	10703800	28400
53A	<b>Do</b>	<b>Ward No. 16</b>	<b>1</b>	<b>9241500</b>	<b>38100</b>
54	Do	Ward No.17	3	12256900	51100
55	Do	Ward No. 18	2	10251100	44900
56	Do	Ward No. 19	9	17997900	81600
57	Do	Ward No. 24	2	10856600	42200
58	Do	Ward No. 26	1	7204800	30200
59	Do	Ward No. 27	1	28222100	99700
60	Do	Ward No. 29	1	20179400	104200
61	Do	Ward No. 30	1	22702700	145400
62	Do	Ward No. 32	2	24720700	142900
62A	<b>Do</b>	<b>Ward No. 34</b>	<b>1</b>	<b>16070300</b>	<b>101300</b>

63	Do	Ward No. 36	1	17189300	81000
64	Do	Ward No. 37	1	25288100	120700
64 A	Do	Ward No.38	1	16046500	59500
65	Do	Ward No 39	1	26451300	136600
66		Ward No. 41	2	23801200	97700
67	Do	Ward No. 61	1	50792200	340600
68	Do	Ward No. 63	2	35921800	156000
69	Do	Ward No. 64	1	17315800	68200
70	Do	Ward No. 66	2	34718500	137500
71	Jourian TAC	Ward No. 6	1	52926200	311700
72	Akhnoor TAC	Ward No. 9	1	35959200	136900
73		Ward No. 10	3	34655200	157100
74	Jammu North Range (B) Rural	Village Gura Jagir Kelewala Teh Akhnoor	1	25288400	170300
75	Do	Village Pallanwala Teh Khour	1	32328000	217900
76	Do	Village Pargawal Teh Khour	1	18762900	130100
77	Do	Village Ghrota Tehsil Bhalwal	1	19633600	111400
78	Do	Village Domana Teh Jammu	1	85539300	620600
79	Do	Village Nagrota Teh Jammu	2	32756500	147100
80	Do	Village Baggain Tehsil Dansal	1	13769100	76400
<b>EXCISE RANGE KATHUA</b>					
81	Kathua Municipal Council	Ward no 5	2	25589630	272690
82	Kathua Municipal Council	Ward no 1	1	39374280	373890
83	Kathua Municipal Council	Ward no 21	1	40036150	443410
84	Hiranagar TAC	Ward no 1	1	37066810	317350
85	Basholi TAC	Ward no 7	1	19135820	183480



86	Billawar TAC	Ward no 11	1	27013470	279840
87	Lakhanpur TAC	Ward no 7	1	22668690	195140
88	Kathua District Rural Area	Panchayat Mahanpur A, Block Mahanpur, Tehsil Mahanpur	1	13558380	139810
89	Kathua District Rural Area	Panchayat Mirpur Ram, Block Nagri, Tehsil Nagri	1	22161370	246180
90	Kathua District Rural Area	Barnoti, Panchayat Terhara, Block Barnoti, Tehsil Kathua	1	32766690	349140
91	Kathua District Rural Area	Panchayat Thein, Block Keerian, Tehsil Kathua	1	4989160	46530
92	Kathua District Rural Area	Main Market Bani, Panchayat Bani, Block & Tehsil Bani	1	23773310	301950
93	Kathua District Rural Area (2.25)	Panchayat Plassi, Block & Tehsil Basholi	1	6499460	79860
94	Kathua District Rural Area	Dayalachak, Panchayat Pathwal, Block Hiranagar, Tehsil Hiranagar	2	14915120	133980
95	Kathua District Rural Area	Panchayat Bann, Block & Tehsil Marheen	1	12584550	151250
96	Kathua District Rural Area	Panchayat Rajpura, Block & Tehsil Rajpura	1	23730960	203060
97	Kathua District Rural Area	Challan, Panchayat Galak, Block Gujroo Nagrota, Tehsil Ramkot	1	16695250	158510
98	Kathua District Rural Area	Panchayat Mandli, Block Mandli, Tehsil Billawar	1	11671660	123310
99	Kathua District Rural Area	Phinter, Panchayat Dher, Block & Tehsil Billawar	1	21357160	196680
100	Kathua District Rural Area	Gujroo Nagrota, Panchayat Salore, Block Gujroo Nagrota, Tehsil Ramkot	1	15835380	149600
101	Kathua District Rural Area	Panchayat Gurha Kalyal West, Block Mandli, Tehsil Ramkot	1	14065260	162800
102	Kathua District Rural Area	Hat Mashka, Panchayat Draman, Block Bhoond, Tehsil Basohli	1	5799420	68750

**EXCISE RANGE UDHAMPUR-REASI**

103	Udhampur Municipal Council	Ward No 3	1	16553400	46700
104	Do	Ward no 4	3	34465100	233600
105	Do	Ward no 8	1	20358500	129800

106	Do	Ward no 10	3	22696200	139400
107	Do	Ward no 18	1	34367800	141400
108	Do	Ward no 21	1	30750200	150700
109	Chenani TAC	Ward no 1	1	37877200	321100
110	Ramnagar TAC	Ward no 5	1	70007500	497800
110A	Reasi TAC	Ward no 3	2	44931200	187900
111		Ward no 4	2	14731800	75900
112	Udhampur District Rural Area	Panchayat Upper Rehmbal Chopra Shop Block Udhampur Tehsil Udhampur	1	44325300	225900
113	Do	Kainthgali-Panchayat Lower Meer Block Panchari Tehsil Panchari	1	9398200	88200
114	Do	Manthal/Panchayat Mand West Block Tikri Tehsil Udhampur	1	35753100	157900
115	Do	Panchayat Ballian Block Udhampur Tehsil Udhampur	1	18482800	97300
116	Do	Panchayat Ghordi Jagir Block Ghordi Tehsil Ramnagar	1	10057800	77700
117	Do	Panchayat Majalta Block Majalta Tehsil Majalta	1	8703100	47700
118	Do	Panchayat Sunari Block Udhampur Tehsil Udhampur	1	19589900	133100
119	Do	Panchayat Sountha Block Udhampur Tehsil Udhampur	1	26452600	129100
120	Do	Panchayat Jaganoo Block Jaganoo Tehsil Udhampur	1	8851000	70800
121	Do	Patnitop/Panchayat Karlah Block Chenani Tehsil Chenani	1	10768800	29500
122	Reasi District Rural Area	Panchayat Kanthan-Arnas Block Arnas Tehsil Arnas	1	13564800	60000
123	Do	Panchayat Pouni Block Pouni Tehsil Pouni	1	18707500	108900
124	Do	Panchayat Bharakh Block Pouni Tehsil Pouni	1	16037200	69700
<b>Rajouri Poonch Excise Range (A) Urban</b>					
125	Rajouri Municipal Council	Ward no.09	1	29471400	102500

126	Do	Ward No.5.	1	29655400	94800
127	Sunderbani TAC	ward no 04	1	21678500	85100
128	Nowshera TAC	ward no.2	1	38554800	115700
129	Poonch Municipal Council	Ward no 10	1	10773200	30400
130	Do	Ward no 11	2	31935900	97200
<b>Rajouri Poonch Excise Range (B) Rural</b>					
131	Rajouri Rural	Panchayat Taryath, Tehsil Taryath, District Rajouri	1	13262000	36300
132	Do	Panchayat Laiter Maghai, Tehsil pouni District Reasi	1	16552400	87700
133	Do	Bajabain/Panchayat Lower kangri Block sunderbani Tehsil Beripatan District Rajouri	1	14394600	87800
134	Do	Panchayat Upper Dhangri, Block Dhangri Tehsil and District Rajouri	1	18835900	94300
135	Do	Panchyat Bathuni, Block , Tehsil and District Rajouri	1	21933200	87800
136	Do	Panchayat Upper Siot, Block and Tehsil Siot, District Rajouri	1	18105700	87100
137	Kalakote TAC	ward no. 2		14107300	87800
<b>EXCISE RANGE DODA-KISHTWAR-RAMBAN</b>					
138	Ramban Rural Area	Panchayat Karol Tehsil Ramban	1	12476000	80000
139	Ramban Municipal Council	Ward No.1	1	44224000	252200
140	Do	Ward No.2	1	38486300	142100
141	Batote TAC	Ward No.6	1	20568100	137200
142	Kishtwar	Lach Khazana Kishtwar	1	69719400	332000
143	Doda Municipal Council	W.No.1	1	27413400	218100
144	District Doda Rural Area	Panchayat Jangalwar A, Tehsil Phagsoo	1	16138900	109300
145	Do	Panchayat Kandhote, Prem Nagar	1	19096500	146700



146	Do	Panchayat Udrana A, Bhaderwah	1	39250900	308400
147	Do	Panchayat Misrata, Bhalra Ghati Morh	1	15350000	128000
148	Do	Assar Panchayat, Kandari Nala	1	13883000	117500
149	Ramban Rural Area	Panchayat Dhalwas, Nashri	1	13107400	63200
<b>EXCISE RANGE SAMBA</b>					
150	Samba Municipal Council	Ward No 12	2	51359600	258300
151	Do	Ward No 11	1	39843100	250400
152	vijaypur TAC	Ward No 5	1	52885800	301500
153	Do	Ward No 11	1	21070500	139600
154	Ramgarh TAC	Ward No 3	1	48373600	190300
155	Bari-Brahmana TAC	Ward No 3	3	43172140	302300
156	Do	Ward No 12	1	44991100	240100
157	Samba District Rural Area	Panchayat Chack Nazer, Nandpur Tehsil Ramgarh	1	20429200	103200

<b>Kashmir Division</b>					
<b>Srinagar-Ganderbal-Budgam Range</b>					
158	Srinagar Municipal Corporation		3	3,16,00,000	3000
159	Cantonment Board Srinagar		1	3,16,00,000	3000





**ANNEXURE TO NEW LOCATIONS**  
**MGR & MGQ FOR THE YEAR 2022-23**

S.No	Area	Location	Number of vends	Proposed Minimum Guaranteed Revenue per shop P.A. for the year 2022-23 (in Rs.)	Proposed MGQ Of JK Special Whisky per shop P/A (in bottles of 750ML)
<b>Excise Range Udhampur-Reasi</b>					
1	Udhampur District Rural Area	Basantgarh , Tehsil Basantgarh	1	6000000	40000
2		Moungri , Tehsil Moungri	1	5000000	40000
3		Tikri, Tehsil Udhampur	1	8500000	40000
4		Kud, Tehsil Chenani	1	7000000	25000
5	Reasi District Rural Area	Jyotipuram, Tehsil Reasi	1	7000000	40000
6		Mahore, Tehsil Mahore	1	5000000	30000

**Jammu South Range (A) Urban**

7	Jammu Municipal Corporation	Sidhra	1	15402600	75000
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**Jammu South Range (B) Rural**

8	Jammu Rural	Bajalta Area	1	15402600	75000
9	Jammu Rural	Malikpur (R.S.Pura)	1	9564100	57400
10	Jammu Rural	Khari (Bishnah)	1	7792200	49400
11	Jammu Rural	Rathana Morh (R S Pura)	1	9564100	57400
12	Jammu Rural	Sarore (Bishnah)	1	7792200	49400
13	Jammu Rural	Suchetgarh Road, Teshil Suchetgarh	1	9564100	57400

**Excise range Doda-Kishtwar-Ramban**

14	Paddar (District Kishtwar)	Panchayat Kerthai	1	11000000	43920
15	Chatru (District Kishtwar)	Panchayat chatru Upper	1	7000000	26500

16	Dacchan (District Kishtwar)	Panjdhara Panchayat Loharna B	1	6600000	25700
17	Ukhral (District Ramban)	Panchayat Panchal	1	12500000	47000
18	Rajgarh (District Ramban)	Panchayat Rajgarh	1	11400000	45000
19	Gandoh (District Doda)	Panchayat Kharangal	1	11000000	43920
20	Bhalla (District Doda)	Panchayat gajoth	1	6800000	25000
21	Bhagwa (District Doda)	Panchayat Bhagwa	1	6600000	25200
22	Goha District Doda	Panchayat goha	1	6500000	24000
<b>Excise Range Rajouri-Poonch</b>					
23	Rajouri District Rural Area	Panchayat Palma, Tehsil and District Rajouri	1	10773200	30400
24		Kotranka Tehsil, Kotranka, Rajouri	1	10773200	30400
25		Panchayat Handan, Tehsil Nowshera, Rajouri	1	10773200	30400
26		Panchayat Khawas, Tehsil Khawas Rajouri	1	10773200	30400
27		Panchayat Beripatan, Tehsil Beripatan Rajouri	1	10773200	30400
28	Poonch Municipal council	Ward no.01	1	10773200	30400
29	Surankote Municipal Committee	Ward no 03	1	10773200	30400
30	Poonch District Rural areas	Panchayat Saiklu, Tehsil Mandi, Poonch	1	10773200	30400
31		Panchayat Gohlad, Tehsil Mendhar, Poonch	1	10773200	30400
<b>Excise Range Kathua</b>					
32	Bhoond	Tehsil Basholi	1	5799420	46530

33	Chakdrab Khan	Tehsil Kathua	1	5799420	46530
34	Ghati	Tehsil Kathua	1	5799420	46530
35	Haria Chak	Tehsil Marheen	1	5799420	46530
36	Marheen	Tehsil Marheen	1	5799420	46530
37	Jatwal	Tehsil Samba	1	5799420	46530

#### Excise Range Samba

38	Samba	Nud	1	1,80,00,000	1,20,000
39	Samba	Supwal	1	90,00,000	55,000
40	Samba	Birpur	1	1,00,00,000	60,000

#### City Excise Range North, Jammu

41	West	JMC Ward No. 75, Akalpur	1	9,000,000	38,100
42	West	Gho Manahasan	1	8,000,000	24,100
43	Akhnoor	Khour	1	10,000,000	43,500
44	Akhnoor	Sohal	1	8,000,000	24,100
45	Akhnoor	Chowki Chohra	1	9,000,000	38,100

#### Kashmir Division

##### Excise Range Srinagar-Ganderbal-Budgam

46	SMC-D		1	3,16,00,000	3000
47	SMC-E		1	3,16,00,000	3000
48	Sonamarg		1	3,16,00,000	3000

##### Excise Range Baramulla-Bandipora-Kupwara

49	Baramulla		1	24,00,000	700
50	Gulmarg		1	54,00,000	1200

##### Excise Range Anantnag-Pulwama-Shopian-Kulgam

51	Pahalgam		1	48,00,000	1000
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