





Type 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-4F Retail vend of Beer and RTD in JKTDC/ Tourism Establishments/Tourism Development Authorities/ Airports.

JKEL-7 License for the retail vend of foreign liquor in a Club.

JKEL-7A License for the retail vend of beer (bottled, tinned, draught beer in bar)

JKEL-7B Officers' Mess

JKEL-7D Beer Bar with Microbrewery

Type C JKEL-2 Retail vend of foreign liquor to the public only

Type D JKEL-5 Retail vend of foreign liquor in Military Canteen including Unit Run Military Canteen or those run Regimentally by the PMF.

JKEL-5A Wholesale of foreign liquor in PMF and Master Canteen for (PMF/Police)

W-2 CSD Bond.

Type E JKEL-12 Wholesale denatured spirit, whole sale and/or retail/possession and use of denatured spirit.

JKEL-13 Possession and use of Absolute Alcohol/rectified spirit/DN/SDS/MS/Plain Spirit or any other spirit or alcohol for Industrial use.

JKEL-14 Possession and use of Absolute Alcohol/rectified spirit/DN/SDS/MS/Plain Spirit or any other spirit or alcohol for Institutions/Organizations.



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Vodka/Gin subject to payment of duties/fee as applicable to JKEL-1A license with additional payment of Rs. 10000. However, one Company shall be allowed to trade through only one JKEL-1licensee.

2.2.4 The Excise Commissioner shall grant new licenses for retail sale of liquor on premises viz. Type B as per the provisions of The Jammu & Kashmir Excise Act, Svt. 1958 and The Jammu and Kashmir Liquor License and Sale Rules, 1984 and as per the provisions of the J&K Excise Policy 2024-25, at the locations as he/she may deem fit (areas under Tourist Development Authorities, Tourist Destinations or areas with tourist potential) 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.

2.2.5 The Excise Department shall also allow Type B licensees to serve liquor at their Rooftop/Terrace/Balcony at locations within JMC and SMC subject to payment of additional 50% of annual License fee subject to the following conditions :ô

- i. The area should be surrounded by a wall/strong immovable fencing of a minimum height of 06 feet, so as to avoid any ventuality and not to be visible to surroundings.
- ii. If the premises is visible from other nearby high places, whether within the same building or in the surroundings, additional measures shall be taken to prevent visibility from such places.
- iii. The licensee shall ensure that the persons in the premises do not indulge in any activity such as throwing articles outside causing inconvenience to the outsiders/passersby.
- iv. No premises shall be allowed in the vicinity of a water pool of more than 02 feet depth if it happens to be within the same surrounding premises.

2.2.6 On request, the existing licensee having License of Beer Bar with Microbrewery (JKEL-7D), can also apply for JKEL-4 License which shall be given within same premises

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on remittance of applicable license fee and other duties.  
The feature has been introduced to lessen the burden of  
licensee in arranging for same documents for getting Bar  
License (JKEL-4) within same premises having fulfilled all  
the requisite documentation for grant of JKEL-7D License.

**2.2.7 Transition from High to low Alcohol Beverages :**

To encourage transition from high to low alcohol content beverages, the department shall issue License for retail vend of Beer and RTD in JKTDC/Tourism Establishments/ Tourism Development Authorities/Airports at the locations permitted by the Excise Commissioner after seeking NoC from the concerned District Magistrate/concerned department/authority.

2.2.8 To ensure regulation of Liquor consumption on social occasions in commercial establishments viz. Banquet Halls, Hotels, Restaurants, Clubs etc., without prior permission in terms of para 15.6, a penalty of Rs. 30,000/- for 1<sup>st</sup> offence followed by Rs. 50,000/- for 2<sup>nd</sup> offence and Rs. 1.00 lakh for every next violation shall be imposed on the defaulting establishment.

**2.3 TYPE-C LICENSES (JKEL-2)**

2.3.1 The Excise Department shall grant licenses for off-premises retail sale of liquor (JKEL-2), through e-auction in the form of individual units for the year 2024-25 on locations indicated at **Annexure “A”** to this Policy.

**2.3.2 Mode of allotment :**

The allotment of vends shall be made by e-auction, i.e. through <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 same manner as above.

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2.3.3 Eligibility criteria.ô The bidder should fulfill the following criteria :ô

- a) Should not be below the age of 21 years.
- b) Should be a domicile of UT of Jammu & Kashmir.
- c) Should have immovable property in UT of J&K worth up to 100 percent of the bid value or not less than 25% of the bid value with remainder of bid value (not more than 75%) as Bank Guarantee (BG). Bidder shall produce an immovable property certificate and BG as the case may be to this effect from the Competent Revenue/Bank Authority.
- d) Should not be convicted of any non-bailable offence by a Criminal Court.
- e) Bidder should not have been charge sheeted by any Court of Law under any offence involving moral turpitude.
- f) 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 Narcotic Drugs and Psychotropic Substances Act, 1985 and shall produce a character certificate issued by the concerned District Superintendent of Police.
- g) 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.
- h) Clearance from the Excise Department of nothing outstanding against previous transactions in trade/duties/fees with the Department.
- i) The HI bidder(s) who had failed to deposit the bid amount in the auction held in the year 2021-22 onwards shall be ineligible to participate in the e-auction for the year 2024-25.
- j) Should make his/her own arrangement for a shop/premises at the location (owned/leased/rented).



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Magistrate shall convey the clearance or otherwise of the newly identified premises within a period of 15 days from the receipt of application from the HI bidder, in case of non-disposal of application, the premises shall be deemed to have been cleared by the District Magistrate.

However, in order to ensure against any loss of revenue to the Government, due to delays in operationalization of vends, no clearance of District Magistrate shall be required for the premises chosen by the HI bidder where vends were operational in previous years.

Further, licensing authority in the interest of government revenue, may proceed under sub-rule-8 of rule-30 of J&K Liquor License and Sale Rules 1984 for making JKEL-2 vends operational immediately after determination of existing licensees to avoid loss of time in arranging for the NoCs or requisite documents by the successful bidders for opening of vend.

Successful bidders who are not able to establish their vends in suitable private buildings may approach the concerned District Magistrate who shall ensure, in the interest of government revenue, that such licensees/HI bidders are provided with the government land within 15 days, where they can build their temporary structures with reasonable rent or open their vend as the case may be.

The bidder can also make any arrangement for premises or land for the policy year 2024-25 (for erecting temporary structure) available with the Authorities/ Departments/ Institutions/ Corporations/ULBs/ PRIs etc.

Also, Power Development Department (i.e concerned Power Distribution Corporation Ltd.) shall also provide electricity in such temporary structures within 5 days where such retail vends are being run and the licensees shall be bound to pay the electricity bills. After determination of license, the property shall be restored to the Government /Authority /Department/ Institution/Corporations/ULBs/PRIs with removal of temporary structures. The licensee shall make adequate Fire Safety Arrangements in their premises.



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Executive for adjustment of EMD(s) pertaining to unsuccessful  
locations forthwith the declaration of H1 bidder.

**2.3.10. Minimum Guaranteed Revenue on monthly basis :**

Every Licensee shall have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee, as shown against each vend; as per procedure prescribed. MGRs shall be deposited by or before 1st of every month compulsorily by the licensee. 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 the monthly installment of MGR shall also be remitted in advance before lifting the liquor from wholesaler. 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.

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 vend shall be put to re-auction.

The MGQ indicated for each vend shall be for the entire policy year. Every licensee shall have to lift Minimum Guaranteed Quota (MGQ) of JK Special Whisky/ JK Country Liquor Brands as shown against each vend. The revenue deposited against the MGQ will be considered part of the MGR. The licensee may, with the approval of the Excise Commissioner, transfer his quota from one retail vend to another retail vend for retail sale of JKSW/JK Country Liquor during the currency of license. For this purpose, the licensee of the transferring retail vends may apply to Deputy Excise Commissioner (Executive) concerned alongwith consent letter of the transferee licensee. The Excise



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In addition, the licensee shall display the Sale price of various brands. The salesman shall wear uniform having name plate with Registration/approval number.

**2.3.13. Green J&K and Clean J&K :**

In order to promote Green J&K, Clean J&K, the retail licenses shall place adequate number of dustbins inside and outside the vend and the non-compliance of the provision will attract a penalty of Rs. 5000/- for the first time and subsequent non-compliance shall attract the penalty of Rs. 10000/- on each violation.

**2.3.14. 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 by the Excise Commissioner to arrange an alternate premises within a period of 30 days subject to payment of all duties/fee on account of MGR 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 have been 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 re-auction as per mode of allotment indicated in the para 2.3.2.

**2.3.15. Provision for opening liquor vends at tourist places and places of illicit Distillation :**

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

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possible. Grant of license at such premises shall be considered  
on the basis of NOC from concerned District Magistrate in the  
manner as provided for in the para 2.3.8, report/certificate from  
FSSAI and feasibility report from the concerned Excise Officer.

Also, to ensure against any Hooch tragedy, the Excise  
Commissioner shall have an absolute right to open the liquor  
vend through e-auction, at such places where atleast 3 FIRs  
have been lodged with the concerned Police Station for illicit  
distillation/illegal sale of liquor.

**2.3.16. 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.

**2.3.17. The Earnest money of the bidder/licensee shall be  
forfeited in the following cases :**

- i. In case, he/she furnishes or is found to have furnished any  
false or forged document in his application or misrepresented  
the facts for obtaining JKEL-2 License, or
- ii. If he/she is found guilty of indulging in any malpractice, or
- iii. If he/she fails to deposit security/bid amount within the  
prescribed time, or
- iv. If any successful bidder fails to furnish documents within  
prescribed time, or
- v. If the successful bidder flouts any of the eligibility conditions  
for bidding/allotment of vend, or
- vi. In case, the successful bidder had been the defaulter of the  
Excise Department in terms of non-payment of bid price  
during the previous e-auctions for allotment of JKEL-2 vends  
held from 2021-22 onwards, or
- vii. For any other reasons as the Excise Commissioner may deem  
fit for violation of any of the provisions of the J&K Excise  
Act, Rules, Orders and notifications made thereunder or his  
misconduct in running the licensed vend.

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Further, if any licensee sells liquor above the MRP fixed by the Department, such licensee shall be imposed penalty by the concerned Deputy Excise Commissioner, Executive, of Rs 40,000/- for first such offence, Rs 75,000/- for second offence, the license of the retailer shall be liable to be cancelled on third such offence and his EMD shall be forfeited.

**2.3.18. 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 the interest of Government revenue 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.

**2.3.19. Stock transfer fee :**

An outgoing or the existing licensee will be allowed by the Excise Commissioner to transfer the leftover stock of IMFL/ BIO/ Beer/ Wine/RTD/JKSW/JK Country Liquor at the end of the term to an incoming licensee on payment of stock transfer fee of Rs. 0.50 per bottle on JKSW/IMFL/BIO/Beer/Wine/RTD/JK Country Liquor. This stock will be in addition to the fixed MGQ of JKSW/JK Country Liquor of the incoming licensee for the period of the license.

**2.3.20. Recovery proceedings in case of non-payment of Bid amount by H1 Bidder :**

H1 bidder who fails to deposit the requisite bid amount within the stipulated time shall be proceeded against for recovery of bid amount committed by the H1 Bidder during the e-auction proceedings by the concerned Deputy Excise Commissioner Executive Jammu/Kashmir under J&K Land Revenue Act, 1996 Svt. However, the vend shall again be put to re-auction in the manner as provided for in para 2.3.2.



**3. TRANSFER OF LICENSES :**

- 3.1 Member(s) of the family of the licensee [JKEL-1, JKEL-3, JKEL-3A, JKEL-4, JKEL-4C, JKEL-4F and JKEL-7D] can be incorporated as partner(s) by the Excise Commissioner during the currency of a license on payment of non-refundable processing fee of Rs. 1 lakh if the family member is otherwise eligible under these rules for grant of such License :

Provided that in respect of above licenses, the Excise Commissioner can add partner(s) outside the family during the currency of a license on payment of non-refundable processing fee of rupees equivalent to the Annual License Fee, if the proposed partner(s) are otherwise eligible for grant of license under these rules.

- 3.2. In the interest of Government revenue and viability of the unit, Type-F Licenses shall be transferred by the Excise Commissioner subject to following conditions :ô

- a. to the eligible person(s) on payment of non-refundable transfer fee equivalent to the LOI fee, during its currency.
- b. Add the name(s) of person(s) in the license as partner(s) or delete the name of any partner from the license on payment of non-refundable fee equivalent to Annual License Fee :

Provided that for addition/deletion of a family member from the license; for transfer of license to a family member as defined in rule 8-A of the Liquor License & Sale Rules 1984; for deletion of name from the license of a deceased licensee, the amount of non-refundable fee shall be Rs. Two Lakh.

4. In order to discourage monopolistic trade practices and conflict of interest in liquor trade, all the manufacturing units viz. Bottling Plants, Distilleries, Breweries and Wineries shall henceforth be ineligible to hold Type A, B and C License.

**5. PERMISSIONS TO MANUFACTURE RTD :**

To encourage transition from high to low alcohol content beverages, the department shall grant permission to the manufacturing plants (D2 and



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7.4 All 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 and 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 each day 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.

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

S. No.	EDP/Case in Rs.	Segment
1.	upto 800	Low cost
2.	801 upto 1000	Economy
3.	1001 upto 1300	Medium
4.	1301 upto 2700	Premium
5.	>2700	Deluxe/Super Delux

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.

**8. 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.



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for the Financial Year 2024-2025 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.

- 13.2. Labels in respect of brands for export shall be approved after charging Label fee of Rs 30,000/-without mentioning MRP.
- 13.3. For BIO liquor and for all type of wine/Cider/RTD, label approval fee shall be RS.10000/-for each brand.
- 13.4. The Department shall also explore and look into possibility of introducing other variants of liquor like Rum, Gin, Brandy etc. under JK Special Brands.
- 13.5. To prevent the illegal distillation and sale of illicit liquor, the department shall continue with the low alcohol content Country liquor by the name of '*JK Country Liquor*' having alcohol strength of 45-degree proof with all Duties/Fees as applicable to JK Special Whisky.

13.6. **Approval of labels to facilitate exports:**

In order to facilitate early commencement of exports after implementation of J&K Excise Policy 2024-25, the liquor manufacturing units will be allowed to supply their brands which were approved during the J&K Excise Policy 2023-24 subject to the payment of requisite brands/label registration fee alongwith an undertaking in the form of an affidavit that there is no change in the label of the brand.

14. **PACKING MATERIAL :**

Liquor shall not be sold in plastic bottles being against the environment protection laws. All kinds of liquor shall be sold in glass bottles/PET bottles and tin cans only. To ensure quality of PET bottles manufacturer shall comply with FSSAI standards.







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(For IMFL/IFL/JKSpecial/Wine one Case shall have  
9BL and one case of Beer/RTD/Cider shall have 7.8 BL)

Type B	JKEL-3	Fee shall be charged as under : -Aø Category Hotels- Rs 4.00L, -Bø Category Hotels- Rs. 3.00L, Others: Rs. 2.50 L
	JKEL-3A	Fee shall be charged as under : -Aø Category Hotels- Rs 5.00L, -Bø Category Hotels- Rs. 4.50L, Others: Rs. 4.00L
	JKEL-7A	Rs. 1.0 Lakh
	UKEL-7D	Rs. 2.0 Lakh
	UKEL-4	Rs 2.00 Lakh
	JKEL-4F	Rs 1.00 L with one-time upfront fee of Rs 2.00 L in Jammu and Srinagar Municipal Limits and Rs 1.50 L for other Urban areas. Others: Rs. 0.50 L. However, a onetime upfront fee of Rs 8.00 L for new JKEL-3/ JKEL-3A and Rs. 6L 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 L. For new beer bars (JKEL-7A/7D) and JKEL-4C (Bar with Banquet Hall) upfront fee shall be Rs. 2.0 L 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 4.00L as one- time upfront fee.
Type C	JKEL-2	As per bid received in e-Auction.
Type D	JKEL-5	Rs 0.30L per annum
	JKEL-5A	Rs 2L per annum
	UKEL-W2	Rs. 5.00 L per annum
Type E		Rs. 0.15 L per annum





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operational Distilleries/Bottling Plants during the year 2024-25  
for production of JK Special Whisky and JK Country Liquor.  
An undertaking shall be submitted by the Distilleries/Bottling  
Plants about the timely production and supply of JK Special  
Whisky/JK Country Liquor. However, in case of any default,  
the quota shall be withdrawn in respect of defaulting units and  
the Excise Department shall redistribute the quota equally among  
other compliant Distilleries/Bottling Plants. Lifting of the 30%  
quota of JK Special Whisky/JK Country Liquor by the JKEL-2  
vends shall be notified separately by the Excise Commissioner.

**17. 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-IA/JKEL-IB 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.

**18. 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.

**19. ONLINE SERVICES AND INVENTORY  
MANAGEMENT SYSTEM :**

In order to promote Ease of Doing Business, each Licensee  
shall be required to procure, 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  
through eAbgari platform for registration, permits, payment of  
taxes and duties, inventory management and Track and Trace  
system for production, import, trade/sale of liquor.

In order to ensure the *effective* implementation of Track  
and Trace mechanism, the Manufacturing Units (Distilleries/  
Bottling Plants/Breweries/Wineries) Wholesalers (Type A) and  
Retailers (Type B, C & D)) shall install their own hardware as  
per specifications provided by the Department.

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An effective end to end online Excise Administrative system shall be set up in the Union Territory which shall include the facility of Track and Trace of liquor bottles besides other modules of real-time monitoring.

All retail licensee shall install CCTV cameras having backup of atleast 15 days in the liquor vends.

**20. INSTALLATION OF FLOW METER IN BOTTLING PLANTS :**

In order to monitor the production in bottling plants, the installation of flow meters have been made mandatory. The real-time data/ monitoring of flow meters and storage *vats* will be made online at the expense of the bottling plants.

**21. FAILURE TO DEPOSIT DUES :**

Non-payment of duties on the due date shall lead to suspension of sale by the concerned ETO. Besides, the licensee shall also be liable to pay 2% penalties/month as provided in the J&K Excise Act, 1958 *Svt.* 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.

**22. COMPENSATION :**

No compensation of any kind or relief in license fee, bid amount, EMD etc. on account of natural calamity such as fire, floods, drought, pandemic, earthquake etc. or on account of riots or as a result of preventive closure ordered by the District Magistrate or as a result of any remission by a court order beyond the specific relief given, shall be admissible to the licensee.

**23. SOCIAL RESPONSIBILITY CORPUS FUND :**

The long-Term *objective* of the Government is to discourage the consumption of illicit drugs and hard drinks, primarily through educating the masses regarding harmful effects of consumption of narcotic drugs and illicit liquor.



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- g. Promoting and supporting Indian Red Cross Society in organizing various events and programmes for creating awareness against ill-effects and hazards of drug addiction/ liquor abuse/ for providing space/undertaking counseling services for drug de-addiction/education/consultation on drug de-addiction.

**24. INTRODUCTION OF REWARDS TO THE INFORMANTS :**

The Department shall give rewards to the informants from the Secret fund providing legitimate information about the cultivation of poppy, cannabis, use of illicit drugs and psychotropic substances, smuggling of illicit distillation arrack, spurious liquor, other State Indian Made Foreign Liquor, and vehicles used for smuggling of these products.

**25. STOCKING OF LIQUOR :**

Excise Commissioner may notify the minimum stock of liquor of brand(s) to be maintained in a vend, time period for which such stock is to be maintained and the area for which such order shall be applicable. Any violation of such order shall attract a penalty at the rate of Rs 5000/- for each violation.

- 26. 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. 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 01-04-2024.

(Sd/-) SANTOSH D. VAIDYA, IAS,

Principal Secretary to the Government.

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14. Udhampur	Pyt.Sountha, Tehsil Udhampur.		1	22	100000	30
15. Udhampur	Pyt. Sunari, Udhampur		1	20	110000	30
16. Udhampur	MC Ramnagar		1	55	400000	75
17. Udhampur	Tikri Udhaampur		1	23	100000	30
18. Udhampur	Upper Rehmbal Chopra Shop Pyt. Udhampur		1	35	180000	45
19. Udhampur (Municipal Council)	MC- A.		1	23	130000	45
20. -do-	MC- B.		1	23	130000	45
21. -do-	MC- C.		1	23	130000	45
22. -do-	MC- D.		1	23	130000	45
23. -do-	MC- E.		1	23	130000	45
24. -do-	MC Ward No. 10		1	21	95000	30
25. -do-	MC Ward No. 18		1	45	170000	60
26. -do-	MC Ward No. 4		1	30	180000	45
27. -do-	MC Ward No. 8		1	17	70000	30
28. -do-	MC Ward No. 3		1	18	65000	30
29. Reasi	Mahore, Reasi		1	6	15000	15
30. Reasi	Pyt. Pouni		1	14	75000	30
31. Reasi	Bhaga Pyt., Reasi.		1	19	50000	30
32. Reasi	Bharaoh Pyt., Pouni.		1	14	70000	30
33. Reasi	Chassana.		1	7	15000	15
34. Reasi	Kanthan-Arnas Pyt., Tehsil Arnas.		1	12	52000	30











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1	2	3	4	5	6	7
22.	Jammu Municipal Corporation	JMC Ward-49 F.	6	28	100000	45
23.		JMC Ward-51	1	34	130000	45
24.		JMC Ward-52.	1	34	130000	45
25.		JMC Ward-53	1	24	70000	30
26.		JMC Ward-54 A	4	24	66000	30
27.		JMC Ward-54 B	4	24	66000	30
28.		JMC Ward-54 C	4	24	66000	30
29.		JMC Ward - 54 D.	4	24	66000	30
30.		JMC Ward - 55	1	32	120000	60
31.		JMC Ward - 56.	1	40	200000	60
32.		JMC Ward - 58.	1	25	87000	30
33.		JMC Ward - 68.	1	28	132000	45
34.		JMC Ward - 69.	1	36	140000	60
35.		JMC Ward - 73.	1	20	90000	30
36.		Sidhra	1	18	75000	30
37.		Upper Gadigarh/Rani Bagh	1	14	45000	30
38.		Preet Nagar.	1	18	60000	30
39.	Bishnah	MC Ward - A	4	14	70000	30
40.	Bishnah	M C - B.	4	14	70000	30
41.	Bishnah	M C - C.	4	14	70000	30
42.	Bishnah	MC- D.	4	14	70000	30
43.	R S Pura	MC Ward 9.	1	19	95000	30
44.	R S Pura	MC Ward 10 A.	2	32	145000	45
45.	R S Pura	MC Ward 10 B.	2	32	145000	45
46.	Arnia	MC, Ward No 1.	1	21	90000	30
47.	Cantonment Board	Cantonment Board, Belli Charana.	1	18	100000	30
48.	Cantonment Board	Cantonment Board, Satwari.	1	19	80000	30
49.	Jammu	Village Kirpind RS. Pura	1	12	60000	15





