

EXTRAORDINARY

REGD. NO. JK6633



**THE
JAMMU AND KASHMIR OFFICIAL GAZETTE**

Vol. 134] Jammu, Tue., the 22nd Feb., 2022/3rd Phal., 1943. [No. 47-g
Separate paging is given to this part in order that it may be filed
as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT& FINANCE DEPARTMENT

Notification

Jammu, 22nd of February, 2022.

SO671.& The Excise Policy 2022-23 enunciated as hereunder will come into force on 01-04-2022 and will continue to remain in force till 31st 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

- 1.3. To rationalize the number of taxes/duties and other levies to optimize revenues for common good ;

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 :ô

Type	Form	Nature
1	2	3
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-IB	Trade (Wholesale BIO/Imported foreign liquor).
	JKEL-IW	Trade (Wholesale wine-Indian/ BIO).
Type B	JKEL-3 -KEL-3A	Retail vend of foreign liquor in hotel Bar with hotel with Banquet.
	JKEL-4	Retail vend of foreign liquor in a bar attached to a restaurant or cinema or theatre or Dakbungalow.
	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	Officersø Mess.
	JKEL-7D	Beer Bar with Microbrewery.
Type C	JKEL-2	Retail vend of foreign liquor to the public only.
Type D	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.
Type E	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.
Type F	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

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places, banquet halls, party halls and restaurants etc. on payment of fee prescribed in para 12.

2. Permissible quantity of possession/use of Alcoholspirit 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 and Kashmir Excise Act, Svt. 1958 and rules framed thereunder.

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 and 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.

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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 5 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 unserved/under served areas in additions to 228 vends as already notified vide S.O. 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**.

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

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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.

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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 stakeholder 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.

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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 IKTDC/Tourism Department/ Tourism Development authorities wherever possible.

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/UTs (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.

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

1.	EDP/EBP + duties/expenses of Exporting States/UT 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-JKE L-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)

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 JKE-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 :ô

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

5. All liquors to be ENA based :

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

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.

In order to check Excise duty evasion, the manufacturers of IMFL, JK Special Whisky, Beer and RTD as well as Importers of IMFL/Wine/

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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

12. License fee (per annum) :

Form of License	Amount
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Form of License	Amount
Type A	<p>1. For JKEL 1A: Rs. 3.00 Lac</p> <p>2. For 1B/1W : Rs.1.50 Lac</p> <p>3. For JKEL1 : Rs. 2.00 Lac</p> <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 Rs.12/- per case of IMFL/JK Special Whisky/Wine and Rs.3/- in case of Beer/RTD/Cider 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/JK Special Wine and 7.8 BL in case of Beer/RTD/Cider</p>
Type B	<p>JKEL-3 : Rs 2.5 lacs,</p> <p>JKEL-3A : RS 4.0 lacs</p> <p>JKEL-7 A/7D: For Beer Bar/Microbrewery-Rs. 1.0 lacs</p> <p>JKEL-4:Rs 1.5 lacs.</p> <p>Others : Rs. 0.50 Lacs.</p> <p>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.</p> <p>For new startups, established by availing Loan under</p>

14. Excise Duty:—CIVIL

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

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

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

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/RTD Beverages	Rs. 10.00/BL

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

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

19. Tax and Duties on CSD/PMF etc :

20. Assessment Duty (civil) :

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

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

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 X 40)/ (100 + 40)

Provided further that :

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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-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.

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 *bona fide 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 :

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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 and 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 :ô

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 :ô

- 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.
- Providing Ambulance service, equipment, amenities and other healthcare facilities to Hospitals.
- Organizing youth outreach programms including sports/cultural/adventure and other activities.

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- 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 and youth in particular towards positive activities.

27. Force Majeure :ô

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 and 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.

Finance Department.

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G	A	Wavelength	Wavelength	Distance from M1	Distance from M2
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S. No.	Area	Ward	Number of vends	Purposed Minimum Guaranteed Revenue 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	Purposed Minimum 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	6	6	6	6	6

1	I	B-5G	2	050000000	101.100
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1.	Jammu Municipal Corporation Do.	JMC Ward 19 (South of Tawi) A JMC Ward 19 (South of Tawi) B	2	25922800	121400
2.	Do.	JMC Ward 20-A	4	13785400	24700
	Do.	JMC Ward 20-B			
	Do.	JMC Ward 20-C			
	Do.	MC 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		
	Do.	JMC Ward 44-B		12125500	54100
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.	UMC Ward 49-B			
	Do.	JMC Ward 49-C			
	Do.	JMC Ward 49-D			
	Do.	MC Ward 49-E			
	Do.	MC 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		
	Do.	JMC Ward 54-B		25389900	66000
	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

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21.	Do.	Bishnah TAC, Ward 5	1	9740200	67800
22.	RS. Pura TAC	R.S. Pura TAC Ward 9	1	18389800	99500
23.	Do.	R.S.Pura TAC Ward 10-A	2		
	Do.	R. S. Pura TAC Ward 10-B		34827700	186700
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

27.	Jammu Rural	Village Kirpind, R.S.Pura	1	9564100	80700
28.	Do.	Village Badyal Brahmanah, 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 Salerh, 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 Fateh, R. S. Pura	1	15965000	105600
35.	Do.	Village Allaah	1	7792200	49400
36.	Do.	Village Manwal	1	32160400	222400
37.	Do.	Baspur Parlah	1	10021300	57400
38.	Do.	Village Chakroi	1	13860800	75400

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Jammu North Range

43.	Jammu	
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63.	Do.	Ward No. 36	1	17189300	81000
64.	Do	Ward No. 37	1	25288100	120700
64A	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.		Ward No. 9	1	35959200	136900
73.	Akhnoor TAC	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, Teh. Dansal	1	13769100	76400
EXCISE RANGE KATHUA					
81.	Kathua Muncpal Council	Ward No. 5	2	25589630	272690

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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	Bamoti, Panchayat Terhara, Block Bamoti, 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

1	2	3	4	5	6
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 Raipura	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, Panchyat Draman, Block Bhoond, Tehsil Basohli	1	5799420	68750

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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
110 A	Reasi TAC	Ward No. 3	2	44931200	187900
111.	Do.	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

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Rajouri Poonch Excise Range (A) Urban

125	Bejouri	Word No. 00
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Rajouri Poonch Excise Range (B) Rural

131.	Rajouri	Panchayat Taryath.
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EXCISE RANGE DODA KISITWAR RAMBAN

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EXCISE RANGE, SAMBA

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

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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

Kashmir Division

Srinagar-Ganderbal- Budgarn Range

158.	Srinagar Municipal Corporation	3	3,16,00,000	3000
159.	Cantonment Board, Srinagar	1	3,16,00,000	3000

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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)
1	2	3	4	5	6
Excise Range Udhampur-Reasi					
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

1	2	3	4	5	6
Jammu South Range (B) Rural					
8.	Jammu Rural	Bajalta Area	1	15402600	75000
9.	Jammu Rural	Mallkpur (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.	Pammu Rural	Suchetgarh Road, Tehsil Suchetgarh	1	9564100	57400
Excise Range Doda-Kishtwar-Ramban					
14.	Paddar (District Kishtwar)	Panchayat Kerthai	1	11000000	43920
15.	Chatru (District Kishtwar)	Panchayat Upper Chatru	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

1	2	3	4	5	6
21.	Bhagwa (District Doda)	Panchayat Bhagwa	1	6600000	25200
22.	Goha District Doda	Panchayat Goha	1	6500000	24000
Excise Range Rajouri-Poonch					
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

Excise Range, Kathua					
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	180,00,000	1,20,000
39.	Samba	Supwal	1	90,00000	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	38100
42.	West	Gho Manahasan	1	8,000,000	24,100
43.	Akhnoor	Khour	1	10,000,000	143,500
44.	Akhnoor	Sohal	1	8,000,000	24100
45.	Akhnoor	Chowki Chohra	1	9,000,000	38100
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

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50.	Gulmarg		1	54,00,000	1200
Excise Range Anantnag-Pulwama-Shopian-Kulgam					
51.	Pahalgam		1	48,00,000	1000