

*(AUTHORITATIVE ENGLISH TEXT OF STATE TAXES AND EXCISE DEPARTMENT NOTIFICATION No.7-232/2024-EXN-7009 DATED 15-03-2024 AS REQUIRED UNDER ARTICLE 348 (3) OF THE CONSTITUTION OF INDIA)*

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

....

**NOTIFICATION**

Shimla-171009, the

March, 2024.

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Brewery Rules, 1932 (as applicable in Himachal Pradesh) (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENT**

In the existing rules, the sub-rule (3) of Rule 10.7 shall be substituted by the following namely:

“The licence fee for a licence in form B-1 shall be payable on beer at the rate of ₹ 1.65 per unit of 650 mls of bottled beer meant for consumption within the State of H.P. and ₹ 0.75 per unit of 650 mls meant for export subject to minimum of Rs. 13,00,000/-“.

Sd/-

Commissioner of State Taxes and Excise  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

No. 7-232/2024EXN-7010- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Excise Bonded Warehouses Rules, 1987 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules :-

In Rule 5 of the said rules, for the words, signs and figure "Rs 14,00,000/- (Fourteen Lakh Only) for each license in form BWH-2 (IMFL) & BWH-2 (CL) and Rs. 28,00,000/- (Twenty Eight Lakh only) for BWH-2 (CL & IMFL)" wherever occurred, the words, signs and figure shall be substituted as under :-

BHW-2 (IMFL)	= 15 lakh
BHW-2 (CL)	= 15 lakh
BHW-2 (CL & IMFL)	= 30 lakh

Sd/-  
Commissioner of State Taxes and Excise  
Himachal Pradesh.

AUTHORITATIVE ENGLISH TEXT OF STATE TAXES AND EXCISE DEPARTMENT NOTIFICATION No. 7-232/2024EXN-7011 DATED 15-03-2024 AS REQUIRED UNDER ARTICLE 348(3) OF THE CONSTITUTION OF INDIA)

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

....  
**NOTIFICATION**

Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules, 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules.-

Sub-clause (c) of sub-rule (1) of Rule 38 shall be substituted by the following, namely :-

- (1) (c) The licensee shall not sell any brand of liquor and Indian Made Wine & Cider (excluding the imported foreign liquor) unless such brand has been registered with the Financial Commissioner (Excise) on payment of **Rs. 1,00,000/- and Rs. 3,000/-** per brand respectively and has been allotted a registration number.
2. In sub-clause (iii) of sub-rule (1-B) of Rule 38, for the words, sign and figure "**Rs.65,000/-**" the words, sign and figure "**Rs. 1,00,000/-**" shall be substituted.
3. In Schedule-A, the existing entries shall be substituted by the following, namely :-

**SCHEDULE 'A'**

**( See clause (b) of rule 27 )**

Sr.No.	Type of License	Fixed License Fee (in Rupees) per annum.

1.	L-1 (Wholesale vend of IMFS/Foreign liquor/Beer/Wine)	Rs. 35,00,000/-			
2.	L-1A (Storage of Foreign Liquor in Bond)	Rs. 2,50,000/- excluding such other fee as may be prescribed.			
3.	L-1B (i) Wholesale vend of Foreign Liquor to L-1 vend only.	(i) Rs. 5.00 per P. L. on Foreign Spirit and Rs. 2.00 per B.L. of RTD Beverages subject to minimum of Rs. 6,00,000/-.			
	(ii) Exclusively for Beer	(ii) Rs. 2.00 per B.L. subject to minimum of Rs. 6,00,000/-			
4.	L-1BB (wholesale vend of imported foreign liquor) from outside India to L-1 & L-2 as well as to the Club and Bar license holders.	Annual fixed license fee Rs. 6,50,000/-			
5.	L-1BIO (License for space holder in Custom Bonded Warehouse for wholesale of imported BIO brands to L-1BB)	Annual fixed license fee Rs. 18,00,000/-			
6.	L-1CC (for storage and supply of IMFS only to L-1)	Rs. 2,00,000/-			
7.	L-1C (Wholesale vend of foreign liquor by distiller or bottler only).	Rs. 7,00,000/-			
8.	L-1E for export of IMFS for non-manufacturer wholesale licensee for inter-State sale	Rs. 3.00 per proof litre subject to minimum of Rs. 11.00 lakh per annum.			
9.	L-2A (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986	Rs. 45,000/-.			
10.	L-2AA (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986	An amount equivalent to 10% of the annual license fee of L-2 vend to which this supplementary licenses is attached/ issued.			
11.	a) L-3, L-4 & L-5 (Combined)	<b>For Hotels where number of Room is</b>			
		7-25	26-50	51-75	76 & above
		Rs. 1.35 lakh	Rs. 2.10 lakh	Rs. 3.60 lakh	Rs. 8.10 lakh
	b) (i) Four Star (ii) Five Star and above categories of Hotels (irrespective of number of rooms for (i) & (ii) above)	Rs. 9.00 Lakh Rs. 11.00 Lakh			
	c) i) L-3, L-4 & L-5 (Combined) in tribal areas only	<b>For Hotels where number of Room is</b>			
		7-25		26-50	51 & above

		Rs. 0.50 Lakh	Rs. 0.75 Lakh	Rs. 1.00 Lakh
	c) ii) L-4, L-5 in tribal areas only	Rs. 1.00 lakh		
12.	L-4 & L-5 (Combined)			
	(a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri	Rs. 3.40 lakh.		
	(ii) Areas from Gharamoura in Distt. Bilaspur to Kothi in Kullu District.	Rs. 3.10 lakh		
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 2.50 lakh		
	(b) All other areas	Rs. 2.20 lakh		
13.	L-4-A & L-5A (combined)			
	(a)			
	(i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri.	Rs. 2.90 lakh.		
	(ii) Areas from Gharamoura in Distt. Bilaspur to Kothi in Kullu District.	Rs. 2.70 lakh.		
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 2.40 lakh		
	(b) All other areas	Rs. 2.10 lakh		
	c) L-3T, L-4T & L-5T	Rs.60,000/-		
	d) L-6A	Rs.40,000/-		
14.	(i) L-9 (ii) L-9A	Rs. 5,000/- Rs. 7,000/-		
15.	L-10BB	Rs. 10.00 lakh		
16.	L-10C (License for Micro Brewery)	With L-3, L-4,L-5	With L-4, L-5, L-3A, L-4A, L-5A	Independently

		Rs. 4.35 Lakh	Rs. 4.35 Lakh	Rs. 4.10 Lakh
17.	L-12 for the sale of Medicated Wines	Rs. 500/-		
18.	L-12A for retail sale of foreign liquor at a place of entertainment (Cinema Halls)	Rs. 7,000/- per day		
19.	L-12AA (special license to be granted by the District In charge concerned)	Upto 3 days = Rs. 18,000/- For every additional day =Rs.5,000/-		
20.	L-12AAA (special license) (i) Fee for International level matches & IPL matches. (ii) Fee for National level matches (iii) Fee for State level matches. (iv) Fee for International Test Match	Rs. 3,20,000/- per day  Rs. 95,000/- per day Rs. 65,000/- per day Rs. 8,00,000/- per Test Match		
21.	L-12B	Rs. 1200/-		
22.	L-12C (License for retail vend of foreign Liquor at a club) (a) Where the number of members is upto 100 (b) Where the number of members is above 100	Rs. 5,000/-  Rs. 16,000/-		
23.	L-13 for wholesale sale of Country Liquor	Rs. 26,00,000/-		
24.	L-13C for wholesale supply of CL in a manufacturing unit to L-13	Rs. 5,50,000/-		
25.	L-14C(Ahata) a supplementary license attached to L-14 Vend under Rule 23-A of the H.P. Liquor License Rules, 1986	Rs. 30,000/-		
26.	L-14CC (Ahata) A supplementary license attached to L-14 Vend under Rule 23-AA of the H.P. Liquor License Rules, 1986	An amount equivalent to 10% of the annual license fee of L-14 vend to which this supplementary license is attached/ issued.		
27.	L-17 (Wholesale and retail vend of denatured spirit.) (i) upto quantity of 1000 Bulk litres. (ii) Quantity above 1000 Bls.	Rs. 15,000/- Rs. 30,000/-		
28.	(i) L-19 (Vend of Rectified Spirit, ENA, Absolute Alcohol, SDS, Ethyl Alcohol, Ethanol whole sale and / or retail)	Rs.5,30,000/-		
	(ii) L-19A	Fixed license fee Rs. 1,10,000/- upto consumption of 3 lakh bulk litre and beyond 3 lakh bulk litre an additional Rs. 1.00 per bulk litre for all type of spirits as mentioned in the L-19A license.		

29.	(i) L-20C and L-20D	<u>One year 5 Years 10 Years</u> Rs. 10/-      Rs. 50/- Rs. 100/-
	(ii) L-20CC	Rs. 50/-      Rs. 250/- Rs. 500/-
30.	(a) S-1 (b) S-1A (c) S-1AA (d) S-1C (e) S-1F (f) S-1WT (g) S-1WF	Rs. 2,00,000/- Rs. 1,10,000/- Rs. 30,000/- Rs. 1,40,000/- Rs. 75,000/- Rs. 15,000/- Rs. 5,000/-
31.	S-1B	Rs. 2.15 per Bls. subject to a minimum of Rs. 1,10,000/-.
32.	(a) L-50 permit (for possession of 36 bottles of IMFS and 48 bottles of beer)	(a) Rs. 1,000/- for one year (b) Rs. 2,000/- for three years (c) Rs. 10,000/- for life time permit
	(b) L-50A permit.- (i) for the possession of 72 Bls of IMFS/Country Liquor and 78 Bls of Beer (ii) Lifting as per satisfaction of the permit issuing authority c) L-50B d) L-50C	Rs. 1200/- Rs. 1700/- Rs. 40,000/- Rs. 20,000/-
33.	B-1 Brewery License	@ Rs.1.65 per unit of 650 mls. of bottled Beer meant for consumption within the state of H.P. and @ Rs. 0.75 per unit of 650 mls of bottled Beer meant for export, subject to a minimum of Rs. 13,00,000/-.
34.	D-2E (Manufacturing of Ethanol)	i) Rs.10 lakh for any existing distillery and intending to manufacture ethanol in addition to the fee of D-2 license.  ii) For standalone license in form D-2E fee will be Rs.10 lakh.

35.	<p>(i) D-2 Distillery License for manufacture of Country Liquor and IMFS</p> <p>ii) D-2A License for establishment and working of a Pot-Still for re-distillation of spirit</p> <p>(iii) BWH-2 Bonded Ware House.</p>	<p>i) Rs. 9.20 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs.1.75 per unit of 750 mls of Foreign Spirit for export of such brands.</p> <p>Rs. 5.60 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 0.65 per unit of 750 Mls. of Foreign Spirit of own Brands for export.</p> <p>(ii) @ Rs. 1.80 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Rs. 0.35 per unit of 750 Mls.</p> <p>However, in all kind of cases mentioned in clause (i) and (ii) above, a fixed license fee of Rs. 9.00 lakh &amp; Rs. 18.00 lakh per annum in the case of D-2A licenses &amp; D2 licenses respectively.</p> <p>A minimum license fee in the case of BWH-2 licenses shall be as under :-  BWH-2 (IMFL) = Rs.15 lakh  BWH-2 (CL) = Rs.15 lakh  BWH-2 (IMFL &amp; CL)  = Rs. 30 lakh</p>
36.	<p>i) Brand Registration/Renewal Fee of C.L, I.M.F.L, B.I.I. and Beer.</p> <p>ii) Brand registration/Renewal of BIO brands.</p> <p>iii) BIO Wines</p> <p>iv) Indian Made Wine and Cider</p>	<p>Rs.1,00,000/- Per Brand.</p> <p>Rs. 30,000/- Per Brand</p> <p>Rs. 5,000/- Per Brand</p> <p>Rs. 3,000/- Per Brand</p>
37.	Subsequent change in all the approved labels during the year except wine and cider.	Rs. 30,000/- Per label
38.	<p>Additional Godown</p> <p>i) L-1/L-13</p> <p>ii) L-2/L14/L14A</p>	<p>Rs. 1.25 lakh</p> <p>Rs. 30,000/-</p>

4. The Schedule-B appended to the said rules shall be substituted by the following, namely :-

#### **SCHEDULE 'B'**

( See Rule 30)

(a) **Assessed Fee on** L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A,L-12AA,L-12B and L-12C Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/beer/wine/Cider/RTD from the L-1/S-1B Wholesale licensees:-



Sr. No.	Kind of liquor	Type of license and rate of License Fee.
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C
1.	<b><u>Foreign Spirit</u></b> (i) Indian Made Foreign Spirit/ Imported Spirit (B.I.I.).	(a) EDP up to Rs.1300/-per case : Rs. 530 per Bls (b) EDP Rs 1301 and above per case : Rs. 690 per Bls
	(ii) Imported Spirit (B.I.O.)	(a) EDP up to Rs. 50000/-per case : Rs. 1060.00 Per Bulk Litre (b) EDP Rs. 50001/- and above : Rs.1350.00 Per Bulk Litre
2.	<b><u>Wine and Cider</u></b> (i) Imported (B.I.O.)	Rs. 148.00 PER BULK LITRE
	(ii) Indian Made (Imported through the source of S-1B only)	Rs. 70.00 PER BULK LITRE
3.	<b><u>Beer</u></b> (i) Imported. (ii) Indian Made (iii) Draught beer	Rs. 195 Rs. 100 Rs. 125.00 } PER BULK LITRE
4.	RTD Beverages	Rs. 75.00 PER BULK LITRE

**(c) Assessed Fee on L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C**  
Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/beer/wine/Cider/RTD from the L-1BB Wholesale licensees:-

Sr. No.	Kind of liquor	Rate of license fee.
1.	(i) Imported Spirit (B.I.O.)	(a) EDP up to Rs. 50000/-per case : Rs. 1060.00 Per Bulk Litre (b) EDP Rs. 50001/- and above : Rs.1350.00 Per Bulk Litre
2.	<b><u>Wine and Cider</u></b> (i) Imported (B.I.O.)	Rs. 168.00 PER BULK LITRE
3.	<b><u>Beer</u></b> Imported	Rs. 185.00 PER BULK LITRE
4.	RTD Beverages Imported.	Rs. 85.00 PER BULK LITRE

**(d) Assessed Fee on L-9 licensees lifting their supplies from CSD Depots shall be as under:-**

Sr. No	Kind of liquor	Rate of license fee per bulk litre
1.*	(i) Indian Made Foreign Spirit:- (a) EDP upto Rs. 900/- per case (b) EDP from Rs. 901/- to Rs. 1800/- per case (c) EDP from Rs. 1801/- to Rs. 3600/- per case (d) EDP from Rs. 3601/- and above per case including imported spirit (B.I.I.) (ii) Imported Spirit (B.I.O.)	Rs. 210.00 Rs. 220.00 Rs. 260.00 Rs. 410.00 Rs. 420.00
2.	Wine	Rs. 15.00
3.	Cider	Rs. 5.00
4.	RTD BEVERAGES-ALCOHOLIC CONTENT UPTO 5%	Rs. 25 PER BLS
	RTD BEVERAGES-ALCOHOLIC CONTENT 5% TO 8%	Rs. 35 PER BLS
5.	Beer (i) Imported (B.I.O.) ii) Indian Made iii) Imported Draught Beer In Kegs	Rs. 35.00 per bottle of 650 mls. Rs. 30.00 per bottle of 650 mls. Rs. 40.00 Per bulk litre

\* The Dy. CSTE In-charge of the District shall ensure to take the copy of approved EDP of that State from where liquor will be supplied to the L-9 license in the State of H.P. The copy of approved EDP will be provided by the L-9 licensee.

**(e) The assessed fee for L-10 BB licensee for lifting supplies from L-1, S-1A and S-1C shall be as under :-**

Sr. No.	Type of liquor	2024-25 (In bls)
1.	Beer (i) Imported (ii) Indian Made	Rs. 125 Bls Rs. 120 Bls
2.	Wine and Cider i) Imported Wines (BIO) ii) Indian Made (Imported through the source of S-1B only and manufactured by S-1 licensees of H.P.)	Rs. 120 Bls Rs. 95 Bls
3.	RTD Beverages i) RTD beverages alcoholic content upto 5% ii) RTD beverages alcoholic content 5% to 8 %.	Rs. 75 Bls Rs. 75 BLs
4.	BIO Brands(Whisky, Rum, Gin, Vodka, Tequila, Single Malt Whisky etc)	Rs. 350 Bls

- (f) **Assessed Fee on** L-3, L-4, L-5 & L-4, L-5 & L-3A, L-4A, L-5A and L-4A, L-5A licensees shall be collected on transportation at the following rates at the time of lifting supplies of draught beer from the L-10C/L-1B licenses:-

Sr. No.	Kind of liquor	Type of license and rate of License Fee.
		L-3, L-4, L-5 & L-4, L-5 & L-3A, L-4A, L-5A and L-4A, L-5A
1.	Draught beer (i) L-10C (ii) L-1B	Rs. 112 Bls Rs. 130 Bls

- g) License fee @ Re. 9/- per bottle of 750 mls./650 mls of wine/cider is payable by S-1 licensee at the time of issue of liquor.
- (h) The license fee as shown above will be recoverable at the time of issue of permit in case of inter district procurement or pass in case of procurement of liquor within the district.
5. The Schedule-C appended to the said rules shall be substituted by the following, namely:-

#### **SCHEDULE 'C'**

( See Rule 36)

6. The rates of application fee for allotment by way of Auction-cum-Tender and rate of license fee shall be applicable as under :-

**(1) Application** fee for allotment by Auction-cum-Tender shall be as under :-

Sr. No.	Type of license	Tender Fee
1.	L-2/L-14/L-14A	Rs. 2,00,000/-
2.	Country Fermented Liquor	Rs. 25,000/-

**(2) RATE of License Fee :-**

Kinds of Liquor.	Rate of LICENSE FEE 2024-25
I. Country Liquor	Rs. 285 per proof litre
II. High Strength Country Liquor	Rs. 300/- per proof litre
III. Indian Made Foreign Spirit, a) EDP up to Rs. 1300/-per case b) EDP Rs. 1301 and above per case	Rs. 430/- per proof litre Rs. 485/- per proof litre
IV. a) Beer b) Draught Beer	Rs. 80/- PER BLS. Rs. 80/- PER BLS.
V. Foreign Liquor (BIO)	Rs. 350 per proof litre
VI. Imported Beer (B.I.O) a) Beer upto 5% alcoholic contents	a) Rs. 80/- PER BLS b) Rs. 90/- PER BLS

b) Beer exceeding 5% alcoholic contents but not exceeding 8.25 %	
VII. Imported Wine & Cider (B.I.O)	Rs. 78/- PER BLS.
VIII. Indian Made Wine & Cider (Imported Through S-IB Licenses Only)	Rs. 72/- PER BLS.
IX. (a) RTD BEVERAGES-ALCOHLIC CONTENT UPTO 5%	Rs. 58/- PER BLS.
(b) RTD BEVERAGES-ALCOHLIC CONTENT 5% TO 8%	Rs. 72/- PER BLS.
X. Indian Made Wine & Cider (S-1 licensee)	Rs. 9/- per bottle

Sd/-  
Commissioner of State Taxes and Excise  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

**NOTIFICATION**

Shimla-171009, the

15<sup>th</sup> March, 2024.

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules, 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules:-

In the said rules:-

The Rule 36 shall be substituted by the following namely :-

1. The following licenses will be granted/allotted by way of Auction-cum-Tender process for the year 2024-25 on the terms and conditions as prescribed in the succeeding paras :-
  - (i) A license in form L-2 for retail vend of foreign liquor for sale to the public. The licensee will also be eligible to sell foreign liquor in wholesale to the licensees in form L-3, L-4, L-5, L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-10BB, L-12A, L-12B, L-12C etc. for consumption off the premises.
  - (ii) A license in form L-14 for retail vend of country liquor for consumption on and off the premises. Such licensees are also allowed to sell foreign liquor in the rural areas.
  - (iii) A license in form L-14-A for retail vend of country liquor for consumption off the premises. They are also allowed to sell foreign liquor in rural areas.
  - (iv) A license in form L-20B for manufactures and retail sale of Country Fermented Liquor (Jhol).
2. The licenses shall be granted by inviting bids/tenders for each vend/ combination of vends termed as "Unit". Applications will be submitted in accordance with the procedure prescribed in this chapter. However, all applicants intending to participate in the allotment of vends are required to go through the terms and conditions and fulfill all the requirements before submitting the application.
3. The District In-charge in consultation with the Zonal Collector shall also fix the number and size of the units. The value of units shall not be less than Rs. 8 Crore. If the condition of non-viability arises, the District In-charge in consultation with Zonal Collector may fix any size

- and value of the Unit, keeping in view the revenue and geographical conditions in the interest of government revenue.
4. The bid/tender form for allotment shall be available from the office of any Dy. Commissioner of State Taxes & Excise or Asstt. Commissioner of State Taxes & Excise In-charge of the District or from the office of the Addl./Jt. Commissioner of State Taxes & Excise of the Zone, free of cost. The tender form can also be downloaded from the website of the Department i.e. [www.hptax.gov.in](http://www.hptax.gov.in).
  5. The details of location of each retail vend/unit, reserve price, the minimum guaranteed quota of liquor fixed for each vend/unit and other levies as may be applicable, shall be available with the Dy.CSTE/ACSTE In-charge of the District who shall display the same on the office notice board for the information of the intending tenderers/bidders one day before the first day fixed for the receipt of the tenders.
  6. The same applicant can file tender/bid for any number of units across the state but applicant shall not be allotted more than four units in any Excise Revenue District. However, in case of tendering of any units left-out after first phase of tender process, the condition of not allotting more than four units in any excise revenue District may be waived off by the District Allotment Committee in the interest of Govt. revenue, if any successful applicant shows his intention to apply for any of the left-out Units where there are no applications forthcoming in the excise revenue District.
  7. The bids/tenders for the allotment can be submitted by the following:-
    - (a) an individual; or
    - (b) a body incorporated under the Indian Companies Act; or
    - (c) a society registered under the Himachal Pradesh Co-operative Societies Act; or
    - (d) a partnership firm; or
    - (e) a Hindu undivided family.
  8. When a Company or Society or Partnership firm or Hindu undivided family referred to in clauses (b), (c) (d) and (e) of para 7 above, applies for the allotment of a vend/unit, it must authorize an individual to act as an agent on behalf of the applicant, who shall be amenable in full to the Criminal Courts in India.
  9. An individual applicant should fulfill the following conditions to be eligible to submit bid/tender :-
    - (i) He/She should be a citizen of India.
    - (ii) He/She should have attained the age of 21 years on the day of bid/tender.
    - (iii) He/She should not have been blacklisted or debarred from holding an excise license under the provisions of any Rules made under the Punjab Excise Act 1914, as applicable in the State of Himachal Pradesh/ the Himachal Pradesh Excise Act, 2011. Any person, who has been convicted of any excise offence by any court of law unless finally acquitted, shall be automatically debarred from holding the license.
    - (iv) He/She should not be a defaulter of any Government dues and should have cleared all the arrears, if any, due to be paid by him upto the date of filing of application for allotment.
    - (v) He/She should possess good moral character and should have no criminal back ground nor should have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
  10. The conditions of eligibility mentioned in para 9 above shall apply to all the partners in case of a partnership firm, every member of any other association of persons mentioned in Para 7 above, Karta of a Hindu undivided family and every individual acting as an agent on behalf of the applicant in other cases.
  11. The applicant must fulfill the following conditions:-
    - (i) He should be solvent and should have the necessary funds or should have made arrangements for the necessary funds, for conducting the business the details of which shall be made available to the licensing authority, if required and the value of

the assets held by him as declared in Form 'A' attached to the application form should be at least 25% of the annual License Fee of the vend/unit for which the application is filed.

- (ii) He will establish the liquor vend in the premises which may be provided by local bodies subject to the approval of the Department failing which he should possess or should have an arrangement for taking on rent suitable premises in the specified locality for opening the shop in accordance with the provisions of Himachal Pradesh Liquor License Rules, 1986 and that the proposed premises should not have been constructed in violation of any law or Rules.
  - (iii) He should agree not to employ any salesman or representative who has criminal background as mentioned in clause (v) of point No.9 above or who suffers from any infectious or contagious disease or is below 21 years of age.
12. All the partners of a firm shall be jointly and severally liable to meet the liabilities.
13. Every tender for the allotment of vend/unit shall be made in the prescribed format. A non-refundable bid/tender fee shall be deposited by every person who wishes to participate in the bid process or file tender. The bid/tender fee may be paid in cash or through Bank Draft at the time of entry into the Auction-cum-Tender hall. An applicant can submit as many tenders as he wants but each such tender must be accompanied by the prescribed tender fee. The tender will be submitted to the Dy.CSTE/ACSTE In charge of the concerned district within which the vend/unit is situated. A non-refundable tender fee shall be as under :-

Sr. No.	Type of license	Tender Fee
1.	L-2/L-14/L-14A	Rs. 2,00,000/-
2.	Country Fermented Liquor	Rs. 25,000/-

14. Any applicant shall not be allowed to file more than one application for same vend/unit.
15. The tenderer/bidder is required to submit following documents along with the tender:-
- (i) A bank draft drawn in favour of the Dy.CSTE/ACSTE In-charge of the district or the Commissioner of State Taxes & Excise issued by a Scheduled Commercial Banks of India, Earnest Money with each tender which shall be equal to 2% of the reserve price fixed for the vend/unit. In case the bidder/tenderer is awarded the license, the earnest money shall be adjusted against the advance License Fee payable. In other cases it shall be returned to the tenderer/bidder by the Dy.CSTE/ACSTE In-charge of the *District* as soon as the selection process is over.
  - (ii) Declaration of solvency in the prescribed form (minimum 25 percent of the value of the Unit/vend). The licensee has to submit solvency certificate duly attested by the officer not below the rank of "Naib-Tehsildar" or "Solvency Certificate issued by Bank" or he shall produce a net worth certificate duly certified by a Chartered Accountant registered with ICAI" or "registered valuer" of immovable property under wealth Tax Act,1957.
  - (iii) An affidavit in the prescribed form annexed with the Excise Announcement.
  - (iv) Two latest photographs along-with proof of residence in the form of copies of the Voter Identity Card/Ration Card.
  - (v) A copy of valid PAN Card and Aadhar Card.
  - (vi) A prescribed tender form duly completed.
16. The District In-charge shall fix the minimum reserve price of each unit based on the Minimum Guaranteed Quota. In case the sub-vend of unit is regularized the value of the sub-vend in the financial year will be added to that unit after giving the general increase as per Excise Announcements 2024-25 and the reserve price shall be fixed by the District In-charge accordingly.

There shall be a fixed license fee in respect of Country Liquor. In the case of IMFL and BII, there are two slabs of license fee based on EDP rates. For the purposes of fixation of reserve price of the vend/unit, the license fee applicable for the first slab of IMFL shall be taken as reference. The annual license fee (Minimum Vend Value) of a particular vend/unit shall finally be based on the highest bid offered by successful tenderer/bidder. The annual quota will increase/decrease proportionately to the bid/tender. If the successful allottee lifts more quota of higher slab of IMFL, in such case the annual license fee shall be deposited as per the higher slab and the final value of the vend/unit shall be determined on the basis of EDP of different slabs of IMFL lifted by the licensee and may be higher than the fixed annual license fee. The Dy.CSTE/ACSTE incharge of the District will monitor the actual lifting of IMFL in addition to Country Liquor on quarterly basis and ensure that the license fee is deposited as mentioned above.

In case, the applicant bids/tenders more than the reserve price fixed of the vend/unit and if the successful allottee is not able to lift the enhanced quota as per his bid/tender, the penalty as per condition No.4.3 shall be applicable on the Minimum Guaranteed Quota which was originally fixed prior to Auction-cum-Tender.

Provided that if the successful allottee bids/tenders less than the reserve price fixed of the vend/unit in such case if the successful allottee is not able to lift the entire Minimum Guaranteed Quota fixed as per bid/tender, penalty as per condition No.4.3 shall be applicable on the Minimum Guaranteed Quota fixed as per bid/tender.

Provided further that the successful allottee shall have to pay the entire amount of bid money offered by him even if he fails to lift the Minimum Guaranteed Quota.

The quota of closed vends will be allocated to the nearby vends. In case of opening of a new vend, quota of that vend will be determined by the District In-charge concerned. If the unit is allotted less than the reserve price, then the Financial Commissioner (Excise)-cum-Commissioner of State Taxes and Excise, H.P. will have the absolute right to accept and reject such bid/tender in the interest of government revenue.

In case the successful allottee lifts more than the quota determined after the Auction-cum-Tender then the successful allottee shall have to deposit the licensee fee on such additional quota lifted by him. In no case, the final value of the unit shall be less than the bid/tender offered by the successful allottee.

The calculation of final vend/unit value as per actual lifting to be deposited by the successful allottee will be as per illustration Annexure "H".

17. If bidder/tenderer offers bid/tender more than the reserve price which appears to be speculative, the Committee shall direct to the bidder/tenderer to deposit the additional security amount at the time of bidding/tendering as under :-
  - i) Upto 15 % = nil
  - ii) Above 15 % to 30% = 25 % of differential amount between reserve price & bid/tender offered.
  - iii) Above 30 % to 50 % = 50 % of differential amount between reserve price & bid/tender offered.
  - iv) Above 50 % = 100 % of differential amount between reserve price & bid/tender offered.
18. The tender complete in all respects will be submitted one day prior fixed for the opening of such tender before such date(s) as may be fixed by the Department. However, the District allotment Committee can accept the tender on the day of Auction-cum-Tender in the interest of government revenue. The concerned Dy.CSTE/ACSTE In-charge of the District or such other Officer as may be authorized by him to receive the tenders, shall issue a receipt to the applicant in the prescribed format.
19. The allotment of Units/vends through Auction-cum-Tender shall be made by the District Allotment Committee. The District Allotment Committee shall consist of the Deputy Commissioner of the concerned District, Collector (Excise) of the Zone, Dy. Commissioner of State Taxes & Excise /Asstt. Commissioner of State Taxes & Excise in-charge of the district and any other gazetted officer of the Department nominated by the Commissioner of State Taxes & Excise. In case the Deputy Commissioner of the



District is not available due to unavoidable circumstances, then the ADC or ADM of the concerned District shall form part of the District Allotment Committee. The chairman of the Committee will be Deputy Commissioner/ADC/ADM as the case may be.

20. The Committee shall fix the number, size and location of the boxes to be kept for collection of tenders. The boxes shall be sealed in the presence of the Committee. The keys of the boxes shall remain in the custody of the Chairman. The boxes shall be taken up in ascending order of their marked number and opened/processed one at a time. They will be brought before the Committee for its examination. The box shall be opened after announcement with regard to the unit/vends concerned and number of bidders. The unit wise/vend wise list of bidders shall be kept ready for reference and should be displayed prominently. Before announcing opening of the Boxes at the venue, the chairman shall announce that if any other applicant wants to file tender for any Units, he can do so. Thereafter, with the permission of the Committee, the seal of the box shall be opened. The bids/tenders shall be brought out and processed unit wise/vend wise. Unit wise/vend wise number of bids/tenders received from the box shall again be announced. The unit/vend shall be allotted to the highest bidder/tenderer quoting equal to or above the reserve price subject to the other provisions of the policy. While allotting the vend/unit, the Committee shall form a panel of first three highest bidders. In case more than one applicant has given the same bid for any particular vend/unit, the Committee shall select the successful allottee for such vend/unit by way of allotment by way of draw of lots. The result shall be announced and video recorded.
21. In case where any unit remains un-allotted by **31<sup>st</sup> March, 2024**, the Dy. Commissioner of State Taxes and Excise / Asstt. Commissioner of State Taxes and Excise, I/c of the District with the approval of Collector (Excise) may allow the existing licensee of such unit during the previous year 2023-24 at his option to continue operating the same till the time it is allotted or by **10<sup>th</sup> April, 2024** whichever is earlier. In case the existing licensee refuses to run the unit after **31<sup>st</sup> March, 2024**, then the Commissioner of State Taxes and Excise or Collector (Excise) of the Zone or Dy.CST&E /ACST&EI/c of the District may allow any other person to run the unit till the unit is allotted afresh or by **10<sup>th</sup> April, 2024** whichever is earlier. The quota and license fee/Penalty payable by such licensee for such period shall be computed for the days of his operation beyond **31<sup>st</sup> March, 2024** proportionately on the basis of incidence and quota for such unit for the year **2024-25**. This License Fee shall be payable on daily basis.  
In case any unit still remains un-allotted upto **10<sup>th</sup> April** or the next working day in case 10<sup>th</sup> April happens to be a holiday, the Unit shall be disposed of by the Commissioner of State Taxes and Excise by taking appropriate measures as he may deem fit in the interest of revenue, in consultation with the Collector (Excise) and the Dy.CST&E/ACST&E I/c of the District concerned.
22. The District Allotment Committee shall also draw the panel of second and third highest bidder/tenderer who will be given option to operate the vend in succession according to their position in the panel on pro-rata basis for the remaining period, in case the original allottee fails to fulfill codal formalities. This panel will be valid till the expiry of the period of license. In case the applicants placed in the panel refuse to operate the vend/unit or is defaulter, the same will be re-allotted as per the prescribed procedure.
23. During the currency of the year, if contingency of re-allotment of vend/unit arises, the Allotment Committee shall consist of the Collector (Excise) of the Zone, Dy. Commissioner of State Taxes & Excise/Asstt. Commissioner of State Taxes & Excise I/c of the District concerned and one Asstt. Commissioner of State Taxes &

- Excise nominated by the Collector (Excise). But the re-allotment of vend/unit shall be done after offering the panelist selected at the time of allotment.
24. In case there is no bid/tender for a particular vend/unit, the Collector (Excise) shall take necessary steps for the allotment of such vend/unit as per the directions of the Commissioner of State Taxes & Excise-cum-Financial Commissioner(Excise) H.P.
  25. The Dy. Commissioner of State Taxes & Excise /Asstt. Commissioner of State Taxes & Excise I/C of the district shall display on the notice board, the list of the successful allottees whose offers for allotment have been confirmed and also a list of those whose offers have not been confirmed by the Commissioner of State Taxes & Excise, Himachal Pradesh.
  26. If any person who has been allotted vend/unit fails to make deposit of the amount of license fee/security or on confirmation of the allotment refuses to accept the license, the license may be re-allotted by any prescribed arrangement and such allottee shall not be entitled for refund of any amount he has deposited or shall not be entitled to any other claim. Such defaulting allottee shall further be liable to make up the loss of revenue to the government and it will be recoverable from him as arrear of Land Revenue.
  27. The complete process of submission of bids/tenders and opening of tenders shall be video graphed.
  28. The allotment shall take place at the duly publicized venue on the date and time to be fixed by the Department. Any other person who wishes to submit tender in the tender hall before opening the tender box, may be allowed to enter the tender hall after completion of prescribed formalities with the prior approval of the District Allotment Committee. If any person commits misconduct at the venue, he shall be debarred from participating in the proceedings and the amount of Earnest Money deposited by him alongwith the tender fee shall be forfeited.
  29. In case there is a variation in the quoted amount as mentioned in figures and words in the tender form, the amount mentioned in words shall take precedence. In case the amount quoted in tender form is illegible either in figures or words, the legible amount shall be considered. Further, the tender containing illegible amount both in figures and words, shall be rejected and the earnest money shall be forfeited.
  30. The licensee shall have to deposit 10% of the vend/unit value as advance fixed license fee in cash as per the schedule below :-

	Stage	Percentage of amount to be deposited out of the 10% advance fixed license fees
1	At the time allotment of the unit	50%
2	Within 3 days of allotment of the unit	25%
3	Within 6 days of allotment of the unit or 31st March, 2024 whichever is earlier	25%

The licensee shall be allowed to operate the liquor vends only if the complete advanced fixed license fees above is deposited as prescribed above. In addition to this, the licensee shall have to submit security amount equal to 6% of the Bid/Tender

offered by him in the shape of FDR/Bank Guarantee of Scheduled Commercial Banks of India valid upto 30<sup>th</sup> June of the next financial year i.e. 2025-26, duly pledged in favour of the District In-charge concerned by 15<sup>th</sup> of April of the concerned financial year. The above mentioned advance shown in the table deposited before 31-03-2024 shall be counted towards the excise revenue for the Excise Policy 2024-25.

In case of failure to deposit the entire advanced fixed license fee, the allotment of vends/units shall be cancelled by the Collector of the Zone concerned and the same shall be put up for re-allotment. Any advance amount deposited by such licensee shall be forfeited.

However, if the licensee submits the security amount, the cancellation proceedings in respect of defaulting unit/vend may be dropped by the Zonal In-charge by imposing a maximum penalty upto Rs. 1,00,000/-and the licensee shall be allowed to continue the operations.

31. The MGQ allotted to a unit shall further be divided into twelve equal parts as per the condition No.4.3 to be lifted compulsorily on monthly basis on the payment of the License Fee thereon. However, if the licensee fails to lift the minimum guaranteed quota for the month, he shall be required to deposit the license fee for the said month and if he fails to lift the prescribed quota he shall be liable for action as per condition No 4.3 of this policy. The licensee shall have to deposit the entire License Fee on the monthly basis.
32. All bidders/tenderers intending to participate in Auction-cum-Tender process of allotment are also expected to go through the Bid/Tender Document and submit the relevant forms, i.e. form A, form B and form in Annexure A, before participating in the Auction-cum-Tender.
33. Every intending bidder/tenderer in the Auction-cum-Tender shall bring along with him Eligibility Claim as defined in the allotment process mentioned in forgoing paras. If eligibility claim of a bidder/tenderer is found to be defective the same shall be rejected with reasons to be recorded in writing.
34. The Auction-cum-Tender shall be conducted for each unit separately. The Tenders shall be opened for each unit after the completion of bidding process is over and no more bids are forthcoming. In case the bids / tenders received from the bidders are below the reserve price, then the District Allotment Committee may auction the all units of a district by clubbing or de-clubbing the units on the spot. However, the Presiding Officer may in the interest of Government revenue, auction more than one unit together or whole of the district together on the day of allotment. Only in the case of an eventuality when an entire district is intended to be put to auction, the Presiding Officer will give the intending bidders an opportunity to also file a tender for the whole district as well at this stage. However, the Auction-cum-Tender process for the whole district shall be resorted to only once the Auction-cum-Tender process of each unit or more than one unit has been exhausted keeping in view the interest of Government revenue. The clubbing or de-clubbing of units as well as all bids received through auction-cum-tender process shall be subject to final approval of Commissioner of State Taxes& Excise, H.P. which can be rejected by him without assigning any reason.
35. The Presiding Officer may refuse any bid/tender, which he considers to be merely

speculative. However, reasons in this regard will be recorded in writing.

36. The Presiding Officer may exclude any person, on account of his conviction or record as a bad character or on account of being suspected of pooling or indulging in other activities pre-judicial to Government revenue or for any other sufficient reason to be recorded in writing, from participating in the auction. He may further recommend to the Financial Commissioner (Excise) for blacklisting of that person.
37. If the Presiding Officer is of the opinion that the bids are sluggish as a result of suspected pooling, he may postpone the Auction-cum-Tender of that particular Unit/District.
38. When the presiding Officer finds that a bid has crossed the predetermined threshold amount, an immediate deposit of part amount of the bid money (called 'Cash down' payment) as per condition No.17 above shall be deposited by the applicant. The cash down condition may be made applicable on that bid also which crosses the predetermined threshold amount if, in the opinion of the Presiding Officers an abnormally high jump is made from one to another only to take advantage of no or lower cash down condition. However, normally cash down condition will apply only for bids, which are made after this cash down condition is announced. The cash down condition will also be applicable on tenders also.
39. If the highest bid or bids, in respect of any vend or vends, received by the Presiding Officer at the auction/tender are rejected or not confirmed by the Financial Commissioner (Excise), the deposits of security made by the concerned bidder, shall be refunded to such bidder without any interest thereon. Deposit of advance amount shall confer no right on the highest bidder at auctions for the grant of a license.
40. If any person who is the highest bidder at the Auction/tenders, either indulges in pooling by deliberately withdrawing from tender (or otherwise except as specifically provided) or fails to make deposit of the amount of advance license fee or on approval of his bid by the Financial Commissioner refuses to accept the license, the license may be re-allotted by any arrangement given in para 1.2 in Chapter-I and any deficiency in License Fee and all expenses on such re-allotment or attempted re-allotment shall be recoverable from the said person as an arrear of land revenue.
41. In case any vends/units remained un-allotted by way of Auction-cum-Tender process then the Financial Commissioner(Excise)may be allowed to sell the un-allotted vends/units by any arrangement given in para 1.2 in Chapter-I of Excise Policy.
42. If the highest bid or bids in respect of any vend or unit received by the Presiding Officer at the Auction/tender are approved and confirmed by the Financial Commissioner (Excise), the deposit of advance license fee made by the concerned bidder shall be counted towards the License Fee approved in respect of the concerned vend or vends, and adjusted as prescribed and the remaining amount of License Fee shall be paid by the licensee.
43. While allotting the retail vends L-2/L-14/L-14A by auction-cum-tender, the Committee constituted for this purpose shall have the final authority to debar any such applicants whom the members of the Committee find out to be immediate family members of the defaulting licensees (whether current or old defaulter) from allotment of retail vends even if he/she is the highest bidder/successful allottee. The committee shall pass a

speaking order in the matter and convey the same immediately to the Commissioner of State Taxes and Excise, H.P. for approval. The concerned District Incharge shall submit a certificate to the Commissioner of State Taxes and Excise, H.P. that no defaulter or his immediate family members have been permitted for allotment of excise units in his jurisdiction. The disqualified applicant/bidder in such cases shall have no right to appeal to the higher authority.

44. The annual license fee shall be divided into twelve installments so that the entire license fee is cleared by 15<sup>th</sup> March, 2025. The license fee payable for a particular month shall be deposited into the government treasury by the last working day of the same month and payment schedule of the license fees shall be as under :-

<b>License fee for the Month</b>	<b>Instalment of License fee in % of total license fee</b>	<b>Adjustment (in %) against security money if any.</b>	<b>Net instalment of license fee in % of total license fee</b>
April	9%	3	6
May	9%	0	9
June	9%	0	9
July	9%	1	8
August	8%	1	7
September	8%	1	7
October	9%	0	9
November	9%	0	9
December	9%	0	9
January	9%	1	8
February	9%	2	7
March	3%	1	2
Total	100%	10	90

If the licensee fails to deposit the license fee upto the last day of the same month, or the last installment by 15<sup>th</sup> March, the concerned District In-charge shall send the report to Zonal In-charge concerned within five days.

The Zonal In-charge may cancel the license of vend/unit within ten days positively in case the licensee fails to deposit the monthly license fee and the advance amount deposited shall be forfeited.

However, if the licensee deposits monthly license fee, the cancellation proceedings in respect of defaulting unit/vend may be dropped by the Zonal In-charge by imposing a maximum penalty upto Rs. 1,00,000/- and the licensee shall be allowed to continue the operations.

45. When the bidding for any license exceeds a figure of Rs. 1,00,00,000/- over the reserve price fixed for that unit, each further bid shall be multiple of Rs. 1,00,000/-.
46. Provided that in case the immediate cash deposit actually made at the fall of hammer is higher than 10% or more of the bid money, the highest bidder will not be required to make a separate deposit equivalent to 10% of the bid money.
47. In order to promote “Green Himachal Clean Himachal”, the retail licensees shall

maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be placed inside and outside the vend. Non-compliance of this provision will attract a penalty of Rs.5,000/- for the first time and subsequent non-compliance, a penalty of Rs. 10,000/- shall be imposed by the District In-charge. The Retail sale licensees will make adequate fire safety arrangements.

48. The retail licensees may add/delete partner(s) with the approval of the Collector of the Zone concerned, during the currency of the license period subject to the condition that the new partner(s) fulfill the prescribed eligibility criteria. The addition/deletion may be done subject to payment of Rs. 3 lakh per partner for addition and Rs. 6 lakh for deletion.
49. In the event of death of a sole proprietor or any other case, the Collector (Excise) may allow the legal heir(s) to continue the license for the remaining period, provided that the legal heir(s) are otherwise eligible to hold the license.
50. If a license is held by a partnership firm, in the event of death of a partner, the survivor(s) and the legal heir(s) of the deceased or in the eventuality of death of all the partners, their legal heir(s), if otherwise eligible, may be allowed by the Collector (Excise) to hold the license for the remaining period of the financial year.
51. In case there is any change in the territories of Municipal Corporation/Municipal Committee/Notified Area Committee and existing units/vends from the rural areas are added to the above mentioned local bodies, in that case, the existing L-14 vends may be segregated into L-2 and L-14 vends and the existing quota of IMFL and CL may be allotted accordingly to these vends. This shall not be deemed as change in composition of a unit for the purposes of Auction-cum-Tender.
52. If the confirmation from the Commissioner of State Taxes and Excise -cum-Financial Commissioner (Excise) is not received by 31st March, 2024, the Collector (Excise) may assume that the Financial Commissioner (Excise) has accorded confirmation for allotment.
53. The additional license in form L-2S/L-14S/L-14AS shall be granted to a retail licensee with the main vend in form L-2/L-14/L-14A within the State. The fixed annual license fee for the above licenses will be Rs. 6,00,000/-. Whereas, keeping in view the issue of smuggling of liquor into the State, the L-2S/L-14S/L-14AS vends shall be granted within a distance of 100 meter from the borders on the payment of Rs.3,00,000/- as annual license fee. Such a L-2S/L-14S/L-14AS vends may be allowed within the distance of not more than the one third of the total distance between the vends of the applicant licensee/s and that of vends of the other licensee(s) in the vicinity, thereby creating a residual buffer area between the vends of one licensee and that of another licensee. The L-2S/L-14S/L-14AS shall be approved and granted by the Collector of the Zone concerned. The quota of Country Liquor and Indian Made Foreign Liquor of the L-2S/L-14S/L-14AS shall be allotted by the Collector (Excise) of the Zone concerned out of the quota allotted to the vend for which the L-2S/L-14S/L-14AS is approved.

In case of opening of L-2S/L-14S/L-14AS at inter-district border, the Collector shall decide the matter by considering the opinions of District In-charges of concerned districts if both districts fall within the same zone. However, if the matter pertains to

districts located in different zones, the Collectors of both the Zones shall collectively decide the matter and sent for the approval of Financial Commissioner (Excise). For the purposes of the vends/additional license in form L-2S/L-14S/L-14AS, No NOC/ resolution, from the Gram Sabha/Gram Panchayat shall be required where any vend/additional license in form L-2S/L-14S/L-14AS is to be granted.

54. In case of liquor remain unsold with outgoing licensee, he shall transfer his un-sold quota to the successful licensee with the permission of the Collector of the Zone concerned. The unsold stock of liquor upto 3% of the Minimum Guaranteed Quota of the preceding year i.e. 2023-24, in the vend, shall not be adjusted in the Minimum Guaranteed Quota for the next year i.e. 2024-25. The successful licensee shall have to take this unsold stock on payment of license fee @ of 50% as is prescribed for the year 2024-25 and no excise duty and VAT shall be charged thereon.
- The unsold stock of liquor in the vend as on 31.3.2024 exceeding 3% of the Minimum Guaranteed Quota of the preceding year i.e. 2023-24 shall be adjusted in the Minimum Guaranteed Quota for the next year i.e. 2024-25 and license fee shall be charged on that stock at the rate prescribed for the year 2024-25 but no Excise Duty and VAT shall be charged on such stock. It is further clarified that Minimum Guaranteed Quota for the year 2024-25 will have to be lifted as it is as prescribed in the Excise Policy 2024-25.
55. The retail vends can be opened in any of the markets, malls, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in the State are followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc.
56. All other terms and conditions applicable for the allotment of vends by Auction-cum-Tender shall apply mutatis mutandis to the allotment of vends by any other mode as per Himachal Pradesh Liquor License Rules 1986.
57. All the relevant provisions of the previous year i.e. Excise Policy for the year 2023-24, Excise Announcements and other relevant enactments/rules there under etc. shall apply mutatis-mutandis for the year 2024-25 to the extent they are in conformity with the Excise Policy 2024-25.

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

**In the said rules:-**

1. In Sub-Rule (3-A) of Rule 9.5 following shall be substituted :-

- (i) Rs. 9.20 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs.1.75 per unit of 750 mls of Foreign Spirit for export of such brands. (Pints and Nips to be converted into quarts of 750 Mls for calculation)

Rs. 5.60 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 0.65 per unit of 750 Mls. of Foreign Spirit of own Brands for export. (Pints and Nips to be converted into quarts of 750 Mls for calculation)

- (ii) @ Rs. 1.80 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Rs. 0.35 per unit of 750 Mls. (Pints and Nips to be converted into quarts of 750 Mls for calculation)

2. In rule 9.5 for the words, signs and figures figure "Rs 18,00,000/-" & "Rs 9,00,000/-" wherever occurred, the words, signs and figure "Rs. 18,00,000/-" in case of D-2 license & "Rs 9,00,000/-" in case of D-2A license shall be substituted.

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.



**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN- 7014-In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, a new sub-rule 27 (j) after sub-rule 27 (i) under rule 27 shall be added as under :-

The Prakritik Kheti Cess shall be charged on liquor bottle which is as under:-

Sr. No.	Type of Liquor	PK Cess
1.	Country Liquor	Rs. 2.00 per bottle
2.	BII	Rs. 5.00 per bottle
3.	Foreign Imported Liquor (BIO)	Rs. 5.00 per bottle

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

Sd-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

....  
**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7015.- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024:-

**AMENDMENTS**

In the said rules, sub-rule 22 (a) of rule 35 (A) shall be substituted as under :-

1.

**a) Intra-Unit transfer within a District :-**

A licensee may, with the approval of the ASTEO/STEO I/C of the Circle, transfer IMFL from one vend to another vend licensed to him within the district, for retail sale of FS/IMFS during the currency of the period of his license.

**b) Inter-Unit transfer within a District :-**

A licensee may, with the approval of the District Incharge concerned, transfer his IMFL from one unit to another unit within the district, for retail sale of FS/IMFS during the currency of the period of his license. For this purpose, the transferring licensee may apply to the district incharge along with consent letter of the transferee licensee who may grant the permission for the same, if in his opinion, it is expedient to do so in the interest of Government revenue. However, the consent letter will not be required if both the units pertain to the same licensee. The copy of the same may be sent to the Collector of the Zone and ASTEO of the Circle. The liquor so transferred will be added to the lifted liquor of transferring licensee. Further, a permit fee (non-refundable) of Rs. 4 per proof liter will be deposited by the applicant at the time of grant of permit for transfer of IMFL.

The licensee shall transfer the IMFL from one unit to another within the district after deposition of 50 percent of the Minimum Vend Value for IMFL.

**c) Inter-District transfer across the units :-**

A licensee of a district may, with the approval of the Collector of Zone concerned in which his unit falls, transfer IMFL from one unit to another unit falling in another district, for retail sale of FS/IMFS during

the currency of the period of his license. For this purpose, the licensee of the transferring unit in a district may apply to the Collector of his Zone through district in-charge along with consent letter of the transferee licensee. The Collector may grant the permit for transfer the liquor to the licensee of the another district, if in his opinion, it is expedient to do so in the interest of Government revenue. However, the consent letter will not be required if both the units pertain to the same licensee.

The copy of the permit may be sent to the transferee licensee, district in-charge of the transferring district and transferee District and Collector of the Zone of transferee district. The liquor so transferred will be added to the lifted liquor of transferring licensee. For the purpose of application of this provision, the FS/IMFL to be transferred shall not be less than 4050 proof litre per transaction. Further, a permit fee (non-refundable) of Rs.4 per proof litre will be deposited by the applicant at the time of grant of permit for transfer of liquor.

The licensee shall transfer the IMFL from one unit to another from one district to another after deposition of 50 percent of the Minimum Vend Value for IMFL.

- d) The liquor transferred as mentioned at point No. (a) to point no. (c) shall not be considered as additional liquor of IMFL.
- e) The transferee licensee shall be bound to lift the transferred IMFL failing which he shall be liable to deposit the prescribed license fee on the same quantity of liquor.

2.

**a) Intra-Unit transfer within a District :-**

A licensee may, with the approval of the ASTEO/STEO I/C of the Circle, transfer his quota from one vend to another vend licensed to him within the district, for retail sale of CL during the currency of the period of his license.

**b) Inter-Unit transfer within a District :-**

A licensee may, with the approval of the District Incharge concerned, transfer his quota from one unit to another unit within the district, for retail sale of CL during the currency of the period of his license. For this purpose, the transferring licensee may apply to the district incharge along with consent letter of the transferee licensee who may grant the permission for the same, if in his opinion, it is expedient to do so in the interest of government revenue. However, the consent letter will not be required if both the units pertain to the same licensee. The copy of the same may be sent to the Collector of the Zone and ASTEO of the Circle. The quota of liquor so transferred will be added to the lifted quota of transferring licensee. Further, a permit fee (non-refundable) of Rs. 4 per proof liter will be deposited by the applicant at the time of grant of permit for transfer of quota.

The licensee shall transfer the quota from one unit to another within the district after lifting of 50 percent of the Minimum Guaranteed Quota allotted to his unit

**c) Inter-District transfer across the units :-**

A licensee of a district may, with the approval of the Collector of Zone concerned in which his unit falls, transfer his quota from one unit to another unit falling in another district, for retail sale of CL during the currency of the period of his license. For this purpose, the licensee of the transferring unit in a district may apply to the Collector of his Zone through district in-charge along with consent letter of the transferee licensee. The Collector may grant the permit for transfer the quota to the licensee of the another district, if in his opinion, it is expedient to do so in the interest of government revenue. However, the consent letter will not be required if both the units pertain to the same licensee.

The copy of the permit may be sent to the transferee licensee, district in-charge of the transferring district and transferee District and Collector of the Zone of transferee district. The quota of liquor so transferred will be added to the lifted quota of transferring licensee. For the purpose of application of this provision, the quota of CL/FS/IMFS to be transferred shall not be less than 4050 proof litre per transaction. Further, a permit fee (non-refundable) of Rs.4 per proof litre will be deposited by the applicant at the time of grant of permit for transfer of quota.

The licensee shall transfer the quota from one unit to another from one district to another after lifting of 50 percent of the Minimum Guaranteed Quota allotted to his unit.

- d) The quota transferred as mentioned at point No. (a) to point no. (c) shall not be considered as additional quota.
- e) The transferee licensee shall be bound to lift the transferred quota failing which he shall be liable to deposit the prescribed license fee on the same quantity of liquor.

Sd-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

**....  
NOTIFICATION**

Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules, 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024:-

**AMENDMENTS**

In the said rules, the sub-rule 31 (ii) of rule 37 shall be substituted which is as under :-

Unless otherwise specified, all the licensees under these rules shall sell bottled liquor of the following strength:-

Sr.No.	Kind of liquor	Strength	Specification if any.
a)	Indian Made Foreign Spirit	36.9 degree under proof to 12.35 degree under proof	--
b)	Indian Made Foreign Spirit	35 degree under poof to 25 degree under proof	Bottled spirit i.e Rum.
c)	Indian Made Foreign Spirit	35 degree under proof to 30 degree under proof	Bottled spirit i.e.Gin and Vodka.
d)	Indian Made Beer	Not exceeding 8.25% alcohol	--
e)	Indian Made Sweets & Wines	Not exceeding 30% proof	--
f)	Indian Made Cider	Not exceeding 30%	--
g)	Country Spirit Ordinary or Spiced	50 degree under proof	--
h)	Country Fermented Liquor	Not prescribed	--
i)	Ready to Drink Beverages	Not preserved	--
j)	Foreign Liquor (BIO) Bottled in Origin.	20 degree under proof	--
		25 degree under proof	--
		35 degree under proof	Bottled spirit and i.e.Gin and Vodka.
k)	Foreign Liquor (BII)Bottled in India.	36.9 degree under proof to 12.35 degree under proof	--
		35 degree under proof to 30 degree under proof	Bottled spirit i.e.Gin and Vodka.
l)	Indian Made Foreign Spirit	As per the specification of importing Country	For overseas Export only.

Sd-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

No. 7-232/2024EXN- 7017- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules, sub-rule 20 (B) under rule 20 shall be substituted as under :-

- “ A special license in form L-12AAA may be granted for the retail vend of IMFL/Foreign liquor(BIO) at a sports stadium of the State for International/National and state level matches within the hospitality area of the Stadium on the following conditions :-
- (i) The license shall be granted only for the duration of match being played in the particular stadium.
  - (ii) The license shall be granted to the Incharge/Administrator of the Stadium.
  - (iii) The license shall not be renewable.
  - (iv) The license shall be granted on fixed fee prescribed as under:-
    - a. Per day license fee of International level matches and IPL matches = Rs. 3,20,000/-
    - b. Per day license fee of National level matches = Rs. 95,000/-
    - c. Per day license fee State level matches = Rs. 65,000/-
    - d. Per Test Match license fee International Test Match = Rs. 8,00,000/-
  - (v) All other conditions governing the procurement and sale of liquor applicable to the License in form L-3,L-4 and L-5 shall apply mutatis mutandis.”

Sd-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7018- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Brewery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, a new sub rule 10.28 (9) is added after sub-rule 10.28 (8) under rule 10.28 which is as under :-

"The shelf life of Beer will be nine months subject to the condition that the licensee shall have to furnish a certificate from the govt. authorized laboratory and requisite certificate from FSSAI/Competent authority".

Sd-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

**\*\*\*\*  
NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7019.- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, a new sub-rule 31 (vi) after sub-rule 31 (v) under rule 37 is added which is as under :-

“The shelf life of Beer will be nine months subject to the condition that the licensee shall have to furnish a certificate from the govt. authorized laboratory and requisite certificate from FSSAI/Competent authority”.

Sd-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.



**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

....  
**NOTIFICATION**

**Shimla-171009, the**

**15 March, 2024.**

No. 7-232/2024EXN- 7020 - In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, the sub-rule 38 (1-BB) (vii) under rule 38 shall be substituted which is as under:-

- i) All kinds of BIO brands shall be supplied in the State by Public Custom Bonded Warehouse located in the State of Himachal Pradesh
- ii) The L-1BB licensees shall procure all kinds of BIO brands from the space holders in the Public Custom Bonded Warehouse in the State of Himachal Pradesh only. No permits for importing BIO brands from any States shall be granted to any licensee except CSD canteens.
- iii) The space holders in the Public Custom Bonded Warehouse shall be granted license in form L-1BIO. The license shall be granted by the Collector of the Zone concerned after approval of the Financial Commissioner (Excise) H.P. on an annual fixed license fee of Rs.15 Lakh alongwith security amount in shape of FDR/Bank Guarantee amounting to Rs.10 Lakh in favour of the Commissioner of State Taxes and Excise, H.P. The L-1BIO licensee shall supply all kinds of BIO brands to L-1BB and shall be responsible for collection and deposition of any excise levies prescribed alongwith VAT payable. The excise levies prescribed shall be deposited by the L-1BIO licensee at the time of grant of transport pass. In the case of Star Hotels who are duly licensed in form SEIS (Service Export India Scheme) to purchase duty free liquor by the Director General of Foreign Trade, Govt. of India, they may procure liquor from the L-1BB licensee only.

- iv) The L-1BIO licensee shall get their brands registered with the Department and they shall be required to submit authorization letter from the liquor companies i.e. Brand Owning Company in India at the time of submission for approval/registration of brands.
- v) In case more than three L-1BIO licensees submit an authorization letter from the same Brand Owning Company and for the same brand, the same will be treated as invalid.
- vi) Holograms have to be affixed on all BIO brands supplied in the State along with stickers carrying slogan of the statutory warning and “For sale in Himachal Pradesh only” at the time of first sale in the State by the L-1BIO.
- vii) In the event of failure in making timely supply and/or not meeting the demand of desired brands of Foreign liquor (BIO) by the L-1BIO licensees, then licensee in form L-1BB shall procure foreign liquor brands (BIO) from outside the State on application to the Financial Commissioner (Excise) subject to the condition that the L-1BB licensee shall submit the authorization letter from the liquor companies i.e. Brand Owning Company in India at the time of seeking permission to procure foreign liquor outside the State.
- viii) All the BIO brands manufactured and bottled in a Country, from where import of liquor is exempted from Custom Duties by the Government of India shall be imported directly by the L-1BIO licensee. The consignment shall have to be accompanied with the statutory documents as prescribed under the H.P. Excise Announcements for 2024-25 alongwith the Customs Act, 1962 and as prescribed by the exporting Country.
- ix) The Custom Bonded Warehouse holders of the Companies supplying Foreign Liquor in Himachal Pradesh shall submit prescribed monthly statement/return of sale and purchase invoices of foreign liquor by the 7th day of every following month to the District Incharge concerned where the said warehouse is situated.

Sd-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

*Authoritative English Text of State Taxes and Excise Department Notification No.7-232/2024EXN- 7021  
Dated 15-03- 2024 as required under Article 348(3) of the Constitution of India.*

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the existing rules, sub-rule 9.5 (10) of rule 9.5 shall be substituted as under :-

"The letter of intent for the establishment of Distillery shall be granted subject to payment of Rs.10,00,000/- (Ten Lakh only) and every extension in time allowed thereafter shall be subject to payment of Rs.1,00,000/- (One Lakh only) each."

Sd-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

AUTHORITATIVE ENGLISH TEXT OF STATE TAXES AND EXCISE DEPARTMENT NOTIFICATION No.7-232/2024EXN-7022  
DATED **15-03-2024** AS REQUIRED UNDER ARTICLE 348(3) OF THE CONSTITUTION OF INDIA)

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

....  
**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7022- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Punjab Brewery Rules 1932* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the existing rules, sub-rule 10.5 (C) of rule 10.5 shall be substituted as under:-

“The letter of intent for the establishment of Brewery project shall be granted subject to payment of Rs.5,00,000/- (Five Lakh only) and every extension in time, allowed thereafter shall be subject to payment of Rs.1,00,000/- each.”

Sd/

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

....  
**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7024- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024:-

**AMENDMENTS**

In the said rules, a new sub-rule 18 (d) (f) after sub-rule 18 (d) (e) shall be added under rule 18 (d) which is as under :-

18 (d) (f) "The licensee shall display a notice board prominently in front of the licensed premises declaring that "Drinking of liquor is injurious to Health" and "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is prohibited in Law and Punishable with Rigorous Imprisonment and Fine"

As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry points as under :-

"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine".

Sd/  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

AUTHORITATIVE ENGLISH TEXT OF STATE TAXES AND EXCISE DEPARTMENT NOTIFICATION No.7-232/2024EXN-7025  
DATED 15-03-2024 AS REQUIRED UNDER ARTICLE 348(3) OF THE CONSTITUTION OF INDIA)

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7025- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024:-

**AMENDMENTS**

In the said rules, a new sub-rule 35A (22) (b) after sub-rule 35A (22) (a) shall be added under rule 35A which is as under :-

22(b) "The Minimum Guaranteed Quota of CL shall be unitwise whereas the passess shall be issued vend-wise similarly the passes in case of IMFL shall be issued vend-wise".

Sd/  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**15 March, 2024.**

No. 7-232/2024EXN-7026.- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024:-

**AMENDMENTS**

In the said rules, a new sub-rule 38 (2) (i) after sub-rule 38 (2) shall be added under rule 38 which is as under :-

- 2(i)** “The licensee may have an option to sell and store both types of liquor i.e. IMFL and Country Liquor in the L-2 retail vend in the urban areas, having the quota of Country Liquor in any vend of that unit, on the same pattern which exists in rural areas with the prior permission of the Collector of the Zone concerned”.

Sd/  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**15 March, 2024.**

No. 7-232/2024EXN-7027- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Sweets (Manufacture) Rules, 1988* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, sub-rule 17-E under rule 17 is substituted as under :-

1. A licence in form S-1F shall be granted for retail sale of all kinds of Himachal Wine, Imported and Foreign wine for annual fixed license fees of Rs.75,000/-.
2. The licence shall be approved/granted and renewed by the Collector of the Zone concerned.
3. The degree of un-fortified wines may be restricted upto 15% v/v and in case of fortified wines not more than 20% v/v only for wines made by wine manufacturers of Himachal Pradesh.
4. All the terms and conditions applicable to the L-2, L-14, L-14A,S-1AA vends shall be applicable to the licensee.
5. S-1F licensee shall lift the wine from the S1C licensees only.
6. Any license holder in S-1F if found indulging in storing and selling any other type of wine/liquor than prescribed shall be liable to pay a penalty of Rs.25,000/- on the first offence and in case of further violation the license shall be cancelled.  
Provided that the applicant for a license in form S-1F will not be required to obtain No Objection Certificates.

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.



STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH

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**NOTIFICATION**

Shimla-171009, the

15<sup>th</sup> March, 2024.

No. 7-232/2024-EXN-7028- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Sweets (Manufacture) Rules, 1988* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, sub-rule 17-B under rule 17 is substituted as under :-

1. A licence in form S-1AA shall be granted for retail sale of all kind of wines manufactured in Himachal Pradesh for annual fixed license fees of Rs. 30,000/- only.
2. The licence shall be approved/granted and renewed by the Collector of the Zone concerned.
3. The degree of un-fortified wines may be restricted upto 15% v/v and in case of fortified wines not more than 20% v/v only for wines made by wine manufacturers of Himachal Pradesh.
4. All the terms and conditions applicable to the L-2, L-14, L-14A, S-1AA vends shall be applicable to the licensee.
5. S-1AA licensee shall lift the wine from the S1A & S-1C licensees only.
6. Any license holder in S-1F if found indulging in storing and selling any other type of wine/liquor than prescribed shall be liable to pay a penalty of Rs.25,000/- on the first offence and in case of further violation the license shall be cancelled.

Provided that the applicant for a license in form S-1AA will not be required to obtain No Objection Certificates.

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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NOTIFICATION**

**Shimla-171009, the**

**15 March, 2024.**

No. 7-232/2024EXN-7029.- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Sweets (Manufacture) Rules, 1988* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, sub-rule 17-C (i) under rule 17 is substituted as under :-

“The license S-1C shall be granted for wholesale trade of wine/cider. The licensee shall procure wine/cider from the S-1A, S-1B and L-1BB licensees of the State for supply to L-3, L-4, L-5 (combined), L-4, L-5 & L-4A, L-5A, & L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-6, L-7, L-8, L-9, L-9A, L-2, L-14, L-10BB, S-1F and S-1AA licensees. The sale of wine/cider procured from the S-1B & L-1BB licensees shall not be permitted to S-1AA licensees.

The license shall be approved by the Commissioner of State Taxes and Excise, H.P. and granted and renewed by the Collector of the Zone. The terms and conditions prescribed for the L-1 licensees shall be applicable for grant of S-1C license except for the condition of minimum area and security amount. The security amount to be obtained from the S-1C licensee is fixed at Rs. 1,40,000/-. A licensee having license in form S-1C shall supply wine/cider to the licensees throughout the State. The area of the godown in form S-1C license shall not be less than 900 square feet.”

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH

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NOTIFICATION

Shimla-171009, the

15 March, 2024.

No. 7-232/2024EXN-7030- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

AMENDMENTS

In the said rules, sub-rule 11 (a) and 11 (b) under rule 37 shall be substituted as under :-

1. 11(a) " The license in forms L.2, L.14, L.14-A and S-1AA in rural and urban areas will observe following sale hours during the working days:-

Period	<u>Licensed hours</u>
From 1st April to 31st March	: 09.00 A.M. to 12:00 Midnight

Provided that the above mentioned licensee will have the option to open/close the liquor vends beyond the prescribed time during the whole year.

2. 11(b) "The license in form L-3, L-4, L-5/ L-4, L-5/ L-3A, L-4A, L-5A in rural and urban areas will observe following sale hours during the working days:-

Period	<u>Licensed hours</u>
From 1st April to 31st March	: 12:00 Noon to 12:00 Midnight

Provided that the licensee will have the option to open/close the Bars beyond the prescribed time during the whole year.

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules, the sub-rule 38 (2) (e) under rule 38 shall be substituted as under :-

**38 (2) (e)** "If any L-2, L-14 and L-14A licensee sells liquor below the MSP fixed by the Commissioner of State Taxes & Excise such licensees shall be imposed penalty by the Zonal Collector of Rs.15,000/ for the first such offence, Rs 25,000/ for the second and any subsequent offence. If any un-accounted liquor is detected in any vend the licensee will be liable to pay an amount equal to double the amount of excise duty on such liquor, in addition to penalty upto Rs. 50,000/-."

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN-7032- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Punjab Distillery Rules 1932* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, the sub-rule 9.17 (i) under rule 9.17 is substituted as under :-

- i) The Excise Officer Incharge of D2/D2A/BWH-2 licensees be required to draw sample of ENA from which Country Liquor/IMFS is proposed to be manufactured on random basis but shall draw samples compulsorily of the blends of various brands of Country Liquor/IMFS for chemical analysis. The samples can be tested in CTL Kandaghat or any other NABL accredited laboratories (within State or adjoining State/UT).
- ii) If any liquor manufacturer found procuring ENA/Bottled liquor either without permit or in excess of quantity prescribed from outside/within the State or in case of difference in stock of ENA/Bottled liquor in a manufacturing unit or with a liquor manufacturer, then such a liquor and its containers (mobile stationary) shall be confiscated and the concerned manufacturer shall be liable to a penalty of Rs. 1 lakh for the first offence, penalty of Rs. 2 lakh for the second offence and Rs. 3 lakh penalty of for the third offence and any subsequent offence. This amount shall be in addition to the excise levies payable on such stock.

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH

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NOTIFICATION

Shimla-171009, the

15<sup>th</sup> March, 2024.

No. 7-232/2024EXN-7033- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Sweets (Manufacture) Rules, 1988* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

AMENDMENTS

In the said rules, the sub-rule 2 (iii) under rule 2 shall be substituted as under :-

**2 (iii)** "Sweets" means any liquor which is made from fruit and sugar or from fruit or sugar mixed with any other material or with the inclusion of all grain excluding malt and which has undergone a process of fermentation but which has not undergone the process of distillation in the manufacture thereof and includes wines, made wines, mead and metheglin. Use of other alcohol is permitted for the sole purpose of fortification.

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules, the sub-rule 35 A (22) under rule 35A shall be substituted as under :-

**35 A (22)** "The licensee shall be required to lift 100% of the Minimum Guaranteed Quota prescribed in respect of Country Liquor for the vend/unit allotted to him. The licensee shall be liable to pay penalty on the unlifted quota falling short of 80% of the MGQ in respect of Country Liquor for the concerned quarter which shall be payable latest by 5<sup>th</sup> day of the end of the quarter and for the last quarter by 10<sup>th</sup> of March, 2024. The penalty shall be levied Rs. 50 per proof liter on Country Liquor on such unlifted quota falling short of 80% of the MGQ. However, if the licensee succeeds in lifting 80% of the annual MGQ in the subsequent quarters, any penalty deposited previously on short lifting below 80% of the annual MGQ shall be adjusted against the license fee/penalty due for the last quarter of the year 2024-25.

As there is open quota for IMFL, therefore, the above-mentioned condition shall not be applicable for IMFL.

There will be open quota of IMFL/BII/Foreign Liquor. It would thus be open for licensee to lift IMFL/BII and foreign Liquor as per his demand. However, the Zonal Collector shall have overriding powers to put a check on any abnormal lifting of stock with malafide intent. The Collector of the Zone shall submit monthly report to the Commissioner of State Taxes and Excise, H.P. with regard to any excess lifting with malafide intent. The Dy.CSTE/ACSTE Incharge of the District shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of last year and previous month of the current year. In case, the Zonal Collector is of the opinion that the concerned licensee is lifting abnormal quota then the Zonal Collector will immediately direct the concerned Dy.CSTE/ACSTE Incharge of the District to restrict the passes and shall take action as per rules and H.P. Excise Act 2011.

The licensee has to deposit entire license fee for the quota fixed of Country Liquor for the year 2024-25. The licensee shall have to deposit the license fee of IMFL fixed for the reserve price of the vend/unit at the time of Auction-cum-Tender, the reserve price of vend/unit will increase/decrease proportionately as per the bid/tender and thereafter, no license fee shall be charged from the licensee on IMFL. In no case, the final value of the unit shall be less than the bid/tender offered by the successful allottee. "

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

*Authoritative English Text of State Taxes and Excise Department Notification No.7-232/2024EXN-7035* Dated 15-03-2024 as required under Article 348(3) of the Constitution of India.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules, the sub-rule 35 A (25) under rule 35 A shall be substituted as under :-

**35 A (25)** "After lifting the entire annual Minimum Guaranteed Quota, additional quota of CL shall be granted by the District In-charge and the Collector (Excise) of the concerned Zone. The Collector (Excise) and the Distt. In-charge shall grant the additional quota of CL at the rates of full license fee as prescribed after the entire annual quota of CL has been lifted successfully by the retail licensee."

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.



*Authoritative English Text of State Taxes and Excise Department Notification No.7-232/2024EXN-7036 Dated 15-03 - 2024 as required under Article 348(3) of the Constitution of India.*

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules, the sub-rule 35 A (28) under rule 35A shall be substituted as under :-

**35 A (28)** "The Commissioner of State Taxes and Excise, Himachal Pradesh shall fix the Minimum Retail Sale Price of Country Liquor, High Strength Country Liquor, IMFS/BII, Wine, Beer, all BIO brands and as required. The Minimum Retail Sale Price as fixed by the Commissioner of State Taxes and Excise shall be printed on the labels of bottles or containers of liquor."

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

*Authoritative English Text of State Taxes and Excise Department Notification No.7-232/2024EXN-7037 Dated 15-03- 2024 as required under Article 348(3) of the Constitution of India.*

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

In the said rules, the sub-rule 35 A (26) under rule 35A shall be substituted as under :-

**35A(26)** "There shall be no quota interchange and quota conversion for the financial year 2024-25."

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENT**

*In the said rules, a new sub-rule 9.32 (3) after sub-rule 9.32 (2) under rule 9.32 shall be added as under :-*

"The government gazetted holidays to the government staff posted in such Bottling Plants, Distillery, Brewery be allowed as per the Factory Act 1948 alongwith the compensatory leave as mentioned in the Act *ibid*. The provisions of the act *ibid* have been mentioned as below :-

a) Weekly hours.—No adult worker shall be required or allowed to work in a factory for more than forty-eight hours in any week. 52. Weekly holidays.—(1) No adult worker shall be required or allowed to work in a factory on the first day of the week (hereinafter referred to as the said day), unless— (a) he has or will have a holiday for a whole day on one of the three days immediately before or after the said day, and (b) the manager of the factory has, before the said day or the substituted day under clause (a), whichever is earlier,— (i) delivered a notice at the office of the Inspector of his intention to require the worker to work on the said day and of the day which is to be substituted, and (ii) displayed a notice to that effect in the factory: Provided that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day. (2) Notices given under sub-section (1) may be cancelled by a notice delivered at the office of the Inspector and a notice displayed in the factory not later than the day before the said day or the holiday to be cancelled, whichever is earlier. (3) Where, in accordance with the provisions of sub-section (1), any worker works on the said day and has had a holiday on one of the three days immediately before it, that said day shall, for the purpose of calculating his weekly hours of work, be included in the preceding week. b) Compensatory holidays.—(1) Where, as a result of the passing of an order or the making of a rule under the provisions of this Act exempting a factory or the workers therein from the provisions of section 52, a worker is deprived of any of the weekly holidays for which provision is made in sub-section (1) of that section, he shall be allowed, within the month in which the holidays were due to him or within the two months immediately following that month, compensatory holidays of equal number to the holidays so lost. (2) The State Government may prescribe the manner in which the holidays for which provision is made in sub-section (1) shall be allowed.

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March, 2024

No. 7-232/2024EXN- 7039- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Excise Bonded Warehouses Rules, 1987 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENT**

*In the said rules, a new sub-rule 6 (2) after sub-rule 6 (1) under rule 6 shall be added as under :-*

**6(2)** "The government gazetted holidays to the government staff posted in such Bottling Plants, Distillery, Brewery be allowed as per the Factory Act 1948 alongwith the compensatory leave as mentioned in the Act *ibid*. The provisions of the act *ibid* have been mentioned as below :-

a) Weekly hours.—No adult worker shall be required or allowed to work in a factory for more than forty-eight hours in any week. 52. Weekly holidays.—(1) No adult worker shall be required or allowed to work in a factory on the first day of the week (hereinafter referred to as the said day), unless— (a) he has or will have a holiday for a whole day on one of the three days immediately before or after the said day, and (b) the manager of the factory has, before the said day or the substituted day under clause (a), whichever is earlier,— (i) delivered a notice at the office of the Inspector of his intention to require the worker to work on the said day and of the day which is to be substituted, and (ii) displayed a notice to that effect in the factory: Provided that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day. (2) Notices given under sub-section (1) may be cancelled by a notice delivered at the office of the Inspector and a notice displayed in the factory not later than the day before the said day or the holiday to be cancelled, whichever is earlier. (3) Where, in accordance with the provisions of sub-section (1), any worker works on the said day and has had a holiday on one of the three days immediately before it, that said day shall, for the purpose of calculating his weekly hours of work, be included in the preceding week. b) Compensatory holidays.—(1) Where, as a result of the passing of an order or the making of a rule under the provisions of this Act exempting a factory or the workers therein from the provisions of section 52, a worker is deprived of any of the weekly holidays for which provision is made in sub-section (1) of that section, he shall be allowed, within the month in which the holidays were due to him or within the two months immediately following that month, compensatory holidays of equal number to the holidays so lost. (2) The State Government may prescribe the manner in which the holidays for which provision is made in sub-section (1) shall be allowed.

Sd/-

*Commissioner of State Taxes and Excise  
Himachal Pradesh.*

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

**\*\*\*\*  
NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024-EXN-7040- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Commissioner of State Taxes and Excise, Himachal Pradesh hereby make the following further amendments in the *Punjab Liquor Permit and Pass Rules 1932 (as applicable in Himachal Pradesh)* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, a new sub-rule 7.7 (A) after sub-rule 7.7 under rule 7 shall be added as under :-

**7.7 (A)** “No permit/pass granting authority shall grant any permit or pass to liquor manufacturers in the State importing/exporting/transporting liquor in bulk i.e. ENA, RS, Malt Spirit and SDS in the tankers other than having capacity of 8 KLS, 10 KLS, 12 KLS, 16 KLS, 18 KLS, 20 KLS, 25 KLS, 30 KLS, 35 KLS and 40 KLS. The licensee shall procure a list of such tankers from the Distilleries, Breweries and Bottling Plants of the State and submit supporting documents duly attested specifying loading capacity/registration numbers which shall be verified by the Dy.CSTE/ACSTE I/c of the Districts. Thereafter, the approval of such tankers shall be obtained from the Addl./Jt.CSTE-cum-Collector (Excise) of the concerned Zones. The list of such approved tankers shall be maintained by the District I/Cs. By doing so the excise officer shall have the option to mention not more than five approved tanker numbers in the permit and while issuing the pass the incharge of the concerned unit from where such ENA is to be dispatched shall have an option to mention the approved tanker number which is actually available for the movement of consignment.

This condition pertaining to capacity of tankers may be changed/relaxed by the Commissioner of State Taxes and Excise, only, if deemed fit.”

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH

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NOTIFICATION

Shimla-171009, the

15<sup>th</sup> March, 2024.

No. 7-232/2024EXN-7041- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

AMENDMENTS

In the said rules, sub-rule 10 (a) under rule 37 shall be substituted as under :-

- “ a) No person to whom a license in form L-2, L-2A, L-14 , L-14A , L-20B, S-1F and S-1AA is granted shall establish the vend at a distance of not less than 100 (one hundred) metres from any recognised educational institutions and 30 (thirty) metres from place of worship by public at large, inter district Bus Stands, cremation or burial grounds falling in the limits of Municipal Corporation, Municipal Committee and Notified area Committee which are Urban areas having concentration of population. However, the distance of liquor vends from prominent places of worship by public at large i.e. Jakhoo Temple and SankatMochan Temple in Shimla district, Shri Chintpurni Temple in Una district, Shri Jwala Ji Temple in Kangra district, Deotsidh Temple in Hamirpur District and Shree Naina Devi Ji Temple in Bilaspur district must not be less than 600 metres.  
In so far as areas other than those mentioned in the foregoing paragraphs are concerned, the distance for establishing liquor vends shall not be less than 100 (one hundred) metres from any recognised educational institution and 60 metres (sixty metres) from any place of worship by public at large, inter district Bus Stand, cremation or burial grounds.
- b) The distance from the vend is not to be measured from the gate of the School but the farthest point of the premises (building and play ground used exclusively by school students).
- c) All retail licensee shall install CCTV cameras having backup of atleast 7 days in their liquor vends.
- d) Warning shall be displayed conspicuously in Hindi & English on liquor vends as under :-
- i) " Liquor shall not be sold to children below the age of 18" and " अठारह वर्ष से कम आयु के बच्चों को शराब की बिक्री नहीं की जाएगी"
- ii)“Consumption of Alcohol is injurious to Health “शराब पीना स्वास्थ्य के लिये हानिकारक है”

The provisions prescribed in point (a) & (b) above shall not apply in such cases where a new recognized school/educational institution/main bus stand/place of worship comes up within the prescribed distance during the currency of the year subsequent to the establishment of vend for the year 2024-25. “

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**March, 2024.**

No. 7-232/2024EXN-7042.- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, the sub-rule 19(A) shall be substituted which is as under:-

- i) The L-10BB License for retail sale of Beer, Wine, Cider & RTD beverages& BIO Brands in Departmental stores is allowed.
- ii) The license in form L-10BB shall be approved and granted by the Zonal Collector.
- iii) BIO Brands shall be allowed to be sold in L-10 BB & the quantity of BIO brands to be sold shall be lifted from the nearest L-2 vend. In the event of failure of nearest L-2 licensee in making timely supply and/or not meeting the demand of desired brands of foreign liquor, the condition No. 10.29 of Excise Policy 2024-25 pertaining to bar licenses will be applicable to L-10BB licensee.
- iv) The L-10 BB licenses shall be granted in urban areas to Departmental Stores having annual turnover of not less than Rs. 1 Crores. The L-10BB licensee should actually be a Departmental Store with several departments classified and organized accordingly for sale of different types of goods.
- v) Any application for grant/renewal of L-10 BB license shall be accompanied by copy of GST return as proof of turnover, copy of income tax return along with other documents already prescribed.
- vi) The L-10 BB licenses shall not be allowed to function from the branches of the Departmental Store.
- vii) All the conditions of distance from educational institutions/religious places/bus stand/cremation ground/burial grounds prescribed for L-2 and L-14 retail vend shall also be applicable on such L-10 BB licensees.
- viii) The L-10BB license shall be allowed or granted where the minimum area of the Departmental store is 500 square feet. Not more than 10% of the covered area of the Departmental store shall be allowed for display of liquor brands. The L-10 BB license holders shall be allowed to sell all kinds of Beer, Wine/Cider, RTD, BIO Brands.



- ix) The L-10 BB licensee may obtain his supplies of BIO Brands (Whisky, Rum, Gin, Vodka, Tequila, Single Malt Whisky etc.) from the nearest L-2 vend and Beer, Wine and RTD/Cider from the nearest L-1, S1A and S1C on the prescribed rates of assessed fee as mentioned in condition No. 3.2 (e) at the time of lifting supplies of liquor.
- x) The minimum distance between the L-10BB and nearest L-2 vend shall not be less than 50 meters.

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

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**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

Dated Shimla-171009, the

15<sup>th</sup> March , 2024

No. 7-232/2024EXN- 7043 In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the H.P. Sweet Manufacture Rules, 1988 as amended from time to time, applicable in the said areas (hereinafter called the “said rules”) with effect from 01-04-2024 :-

**AMENDMENT**

In the said Rule, sub -rule 4(a) under rule 4 shall be substituted as under :-

The bottling of imported wine and bottling of Imported Wine manufactured from “all grains” in the wineries of State is allowed subject to condition that the manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of Wine registered and bottled in the State for sale in H.P. and export subject to proper bottling tie-up/lease agreement with the manufacturers located in the State subject to following conditions :-

- a) A person intending to enter into lease/bottling arrangement shall furnish ITRs of at least three previous years along with the agreement.
- b) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh to be furnished by the lessee. This security amount shall liable to be forfeited in case of any breach of conditions of license by the lessee.
- c) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.
- d) The lessor and lessee shall be held jointly and severally responsible for the payment of all government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.

*Sd/-*

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH

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**NOTIFICATION**

Shimla-171009, the

15<sup>th</sup> March, 2024.

No. 7-232/2024EXN-7044- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules, the sub-rule 38 (3) (e) under rule 38 shall be substituted as under:-

“The L-3, L-4, L-5, L-3A, L-4A, L-5A, L3T, L-4T, L-5T, L-6, L-12, L-12A, L-12 AA, L-12AAA, L-12B and L-12C licensees will take supplies from any retail vend falling in the jurisdiction of the concerned ASTEO/STEO circle. In case of non-availability of the brands as required by the applicant, the District Incharge may allow him to lift the requisite liquor from any adjoining unit of different licensee within the district.”

Provided that the licensee may obtain the supply of draught beer directly from the brewery.

Sd/-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

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**NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN- 7045- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the H.P. Bonded Warehouse Rules, 1987 as amended from time to time, applicable in the said areas (hereinafter called the "said rules") with effect from 01-04-2024 :-

**AMENDMENTS**

In the existing rules, sub-rule 5 (A) of rule 5 shall be substituted as under :-

"The letter of intent for the establishment of Bonded Warehouse shall be granted subject to payment of Rs. 8,00,000/- (Eight Lakh only) and every extension in time allowed thereafter shall be subject to payment of Rs.1,00,000/- (One Lakh only) each."

Sd/-  
Commissioner of State Taxes and Excise,  
Himachal Pradesh.

**STATE TAXES AND EXCISE DEPARTMENT  
HIMACHAL PRADESH**

**\*\*\*\*  
NOTIFICATION**

**Shimla-171009, the**

**15<sup>th</sup> March, 2024.**

No. 7-232/2024EXN- 7046- In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the *Himachal Pradesh Liquor License Rules 1986* (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2024 :-

**AMENDMENTS**

In the said rules :-

1. In Rule 1 after entry 'L-10C' & before entry entry 'L-11', a new entry 'L-10CC' shall be added as per the following description neamely :-

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-10CC	License for retail sale of all type of Beer, Wines, Ciders & RTD beverages, BIO Brands and IMFS/BII with EDP above Rs. 3601	Fixed license fee	Collector	Collector

2. In the said rule, a new sub-rule L-11 AA after sub-rule L-11A shall be added under the rule 38 (2A) which is as under :-

L-11AA "The license in form L-10CC be granted only to the successful retail licensee of that area with the following terms and conditions :-

- i) The Smart Liquor shop License for retail sale of all type of Beer, Wines, Ciders & RTD beverages, BIO Brands and IMFS/BII.
- ii) The successful retail licensee shall be allowed to apply for maximum two such licenses.
- iii) All type of BIO Brands and IMFS/BII with EDP above 3601 shall be allowed to be sold in L-10CC & the quantity of said brands to be sold shall be lifted from the unit allotted to the retailer licensee pertaining to his jurisdiction.

- iv) The (Smart Liquor shop) licenses shall be granted in urban/rural areas. The concerned license be allowed to sale following items in his smart liquor shops :-  
i) Grocery items (ii) Frozen foods (iii) Sugary & Bakery items, (iv) Toiletries (v) Cosmetics (vi) House hold Goods (vii) Toys (viii) Sports items (ix) Electronic appliances, (x) apparels (xi) Office Stationery (xii) Gift items (xiii) any other goods.
- v) The opening and closing time of this license shall be governed as per the provisions contained in the Himachal Shops and Commercial Establishment Act.
- vi) All the conditions of distance from educational institutions/religious places/bus stand/cremation ground/burial grounds prescribed for L-2 and L-14 retail vend shall also be applicable on such license.
- vii) The license shall be allowed or granted where the minimum area of the such smart liquor shop be 500 square feet having a common entrance and the Zonal Collector keeping in view the restraint of space in any area may allow such a license to be opened in the area specified by him.
- viii) The minimum distance between the smart liquor shop and adjoining L-2 vend of the other vend/unit of separate licensee shall not be less than 50 meters.
- ix) In case of any dispute pertaining to location of smart liquor shop, the decision of Collector of the Zone shall be final.
- x) The fixed license fee for smart liquor shop be fixed as under :-  
Urban Area - 2 lakh  
Rural Area - 1 lakh
- xi) Any violation of the terms and conditions of the license shall lead to cancellation of the license.
- xii) Smart Liquor Shops shall provide a walk-in experience and be designed accordingly.
- xiii) To illustrate, customers will not be allowed to crowd outside such Smart Liquor Shops or in the pavement and buy through the counter. Each customer shall be given access inside the Shop and the entire selection and sale process shall be completed within the shop premises.
- xiv) Each Smart Liquor Shop will have CCTV cameras installed inside and outside the shop and the recording of the events shall be maintained for a period of one month. The footage shall be supplied to the Excise Authority on demand.
- xv) The license shall be solely responsible to find a suitable place for opening of smart liquor shops.
- xvi) The license shall not be allowed to be operated through branches.
- xvii) The licensee shall not store/display the liquor in more than 40% of the total area of the shop. ”

Sd-

Commissioner of State Taxes and Excise,  
Himachal Pradesh.