CHANDIGARH ADMINISTRATION EXCISE AND TAXATION DEPARTMENT

Notification

The 7th March, 2024

No. E&T/ETO(X)-2024/2621.—In exercise of the powers conferred by clause (d) of Section 21 & 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) as applicable to Union Territory, Chandigarh and all other powers enabling me in this behalf, I, Vinay Pratap Singh, IAS, Excise & Taxation Commissioner, Union Territory, Chandigarh, exercising the powers of Financial Commissioner, make the following Rules, further to amend the Punjab Excise Bonded Warehouse Rules, 1957, as in force in the Union Territory of Chandigarh, namely:—

- 1. These Rules may be called the Punjab Excise Bonded Warehouse (Chandigarh 1st Amendment) Rules, 2024.
- 2. These rules shall come into force with effect from the 1st April, 2024.
- 3. In the Punjab Excise Bonded Warehouse Rules, 1957, as in force in Union Territory of Chandigarh (hereinafter called the said Rules), in Rule 2, the following shall be added, namely: -

"At present total 12 B.W.H.-2 (Bottling Plants) licences have been granted by the Department, which is high in number as compared to the neighboring States. Therefore, no new B.W.H.-2 (Bottling plant licence) will be granted during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025). Further, the licensee will be bound to intimate subsequent changes in directors/ownership to Excise & Taxation Department. Any change in ownership of company holding the licence of bottling plant beyond 49% will have to be intimated to Excise & Taxation Department which will have the discretion to continue or withdraw the licence to avoid any such change amounting to leasing of bottling plant.

Provided that no license (Bottling plant) will be renewed in case where adjudication of two breach cases have been finalized against the licensee in an Excise Policy year"

- 4. In the said Rules, in Rule 3(A), the following shall be substituted, namely:—
 - "3(A) The licence fee for licence issued in form D-2 (licence granted to B.W.H.-2 licensees for redistillation of rectified spirit) shall be Rs. 3,00,000/- of the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025)."
- 5. In the said Rules, in Rule 4, the following shall be substituted, namely:—

"The fee for renewal of existing licence in form B.W.H.-2 for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) shall be Rs. 50,00,000/-.

The Fire Safety Certificate issued by the Municipal Corporation is mandatory for all B.W.H.-2 licences (Bottling Plants).

Provided that Bonded Warehouse (B.W.H.-2)-cum-Bottling Plant which is also having L-1B licence (wholesale licence for Indian Made Foreign Liquor) or L- 13 licence (wholesale licence for Country Liquor) will be required to have separate premises for their L-1B's and L-13's. All L-1B & L-13 Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

Provided that No Leasing of whole or a part of B.W.H.-2 (bottling plant) will be allowed during the Excise Policy Year 2024-25.

Provided further that the BWH-2 licensee will be allowed to continue their bottling operations on any holiday or after 05:00 PM by depositing a fee of Rs 10,000/- for one holiday and Rs 5000/- for working after 05:00 PM till 07:00 PM except on Sunday. The hours of operation for dispatches from Distilleries/ Bottling Plants shall be limited from 09:00 AM to 06:00 PM except on Sunday. The time period between 05:00 PM and 06:00 PM, for dispatch only, is without overtime charges.

Provided further that, it will be mandatory for all the Bottling Plants to deposit a bank guarantee equivalent to Rs. 30 Lakh with the Department. In any case, if any of the Bottling Plant violates the provisions of Excise Act and Rules made there-under, then after following required and mandatory procedure, the licence of said plant would be suspended/ cancelled with compounding of offence subject to:—

- i. On first violation, suspension of the licence for one month which can be compounded by paying a minimum compounding fee equal to five times the revenue loss, but not less than one lakh rupees.
- ii. On second violation, cancellation of the licence, which can be compounded by paying a minimum compounding fee equal to ten times the revenue loss but not less than ten lakh rupees.
- iii. On Third and subsequent violation cancellation of the licence, which can be compounded by paying a minimum compounding fee equal to twenty times the revenue loss but not less than twenty lakh rupees.
- iv. In case compounding fee is not paid for cancellation, the firm will not be entitled for renewal of license."

Excise & Taxation Commissinoer-cum-Financial Commissioner, Chandigarh Administration.

CHANGE OF NAME

I, Sahab Singh, S/o Gurdial Singh, R/o House No. 210, Type-1, Sector 12, PGI Campus, Chandigarh have changed my name from Sahab Singh to Sahib Singh.

[313-1]

I, Satwant Kaur, W/o Late Ranjit Singh Dhanda resident of H.No. 611, Sector 33B, Chandigarh, have changed my name to Satwant Kaur Dhanda.

[314-1]

I, Abdul Hameed, *Alias* Hameed Abdul, S/o Sh. Abdul Gaffar, R/o # 708 (Near Masjid), Village Daria Chandigarh, 160101. That I have changed my name from Abdul Hameed *Alias* Hameed Abdul to Abdul Hamid.

[315-1]

I, Sourav, S/o Birbal, R/o H.No. 2572, Ground Floor, Sector 24-C, Chandigarh, have changed my name from Sourav to Sourav Kumar.

[316-1]

I, Ramandeep Singh, S/o Late Baldev Singh, R/o H.No. 103, Village Butrela (Sector 41), Chandigarh, have changed my minor daughter name from Jaismeet Kaur Gill to Jaismeet Kaur.

[317-1]

I, Varinder Singh, S/o Som Datt, R/o # 383/1 Maloya, Chandigarh, have changed my name to Virender Kumar.

[318-1]

I, Mohan Pal, S/o Raj Kumar, # 611 Milk Colony Dhanas, Chandigarh, have changed my minor daughter name from Ridhima to Ridhima Rana.

[319-1]

I, Sumit, S/o Ram Lal, R/o # 176, Milk Colony, Dhanas, Chandigarh, have changed my name to Sumit Nautiyal.

[320-1]

I, Manorama Sudhanshu Shekhar, S/o Gajendra Kumar Behera, R/o 3169B, Sector 24-D, Chandigarh, have changed my name to M. Sudhanshu Shekhar.

[321-1]

I, Saloni, W/o Sh. Salman Khan, R/o # 551, Sector 18-B, Chandigarh, have changed my name after marriage to Sahiba.

[322-1]

I, Rita Tiwari, W/o Sh. Sudhir Kumar, R/o H. No. 664-B, Sector 44-A, Chandigarh, have changed my name from Rita Tiwari to Rita Dubey.

[323-1]

I, Monica Vij, W/o Late Sh. Ravinder Mohan Bajaj, R/o Flat No. 2004-A, Block 17, Sector 63, Chandigarh Housing Board Flats, Chandigarh, has changed my name to Monica.

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