



GOVERNMENT OF INDIA

Chandigarh Administration Gazette

Published by Authority

NO. 039] CHANDIGARH, MONDAY, MARCH 11, 2024 (PHALGUNA 21, 1945 SAKA)

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 7th March, 2024

No. 404834-S/E&T-2024/3896.— In exercise of the powers conferred by proviso to sub-section (3) of Section 58 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) as applicable to Union Territory, Chandigarh, and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, on being satisfied that the circumstances exist which render it necessary to take immediate action and on considering that the rules should be brought into force at once, hereby dispense with the condition of previous publication;

And therefore, in exercise of the powers conferred by Section 58 of the Punjab Excise Act, 1914, as applicable to U.T., Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh is pleased to make the following Rules, to further amend the Punjab Liquor Licence Rules, 1956, as in force in the Union Territory, Chandigarh, without previous publications, namely :—

1. These Rules may be called the Punjab Liquor Licence (Chandigarh 1st Amendment) Rules, 2024.
2. These Rules shall come into force with effect from 1st day of April, 2024, in respect of the procedure for the allotment of Liquor vends, Participation Fee, Earnest Money Deposit, Security Amount, Licence fee, Renewal of licences and Excise arrangements; and in respect of other matters.
3. In the Punjab Liquor Licence Rules, 1956, as in force in Union Territory of Chandigarh (hereinafter called the said Rules), after Rule 4, the new Rule 4(A), shall be added, namely :—

"4(A) - No License will be granted to a person -

- i) who has been convicted of any offence under the Punjab Excise Act, 1914 or , Narcotic Drugs and Psychotropic Substances Act, 1985, or
- ii) who has been convicted of any offence and sentenced for not less than two years, other than offence referred to in sub-clause (i)."

4. In the Punjab Liquor Licence Rules, 1956, as in force in Union Territory of Chandigarh (hereinafter called the said Rules), in Rule 25, for the clauses, (i), (i)(a), (i)(b), (ii), (iii), (iv) including note (2) & (3), (v), (v)(a) including note (3) & (4), (x), (xiii), the following shall be substituted, namely :—

"(i) The licence fee for the licence issued in Form L-10B shall be Rs. 22 lacs for the Excise Policy period 2024-25(01.04.2024 to 31.03.2025). Sale of Imported Foreign Liquor, Imported Beer,

(537)

*This is Digitally Signed Gazette. To verify, visit :
<https://egazette.chd.gov.in>*

Imported Wine, Indian Wine and Ready to Drink Alcoholic Beverages upto 20 degree proof strength (except Indian Made Beer) will be allowed at Departmental Store having license in form L-10B. The L-10B licence may be granted to a Departmental Store having minimum annual turnover of taxable products other than liquor, amounting to Rs 1 Crore in the preceding year and having a valid active GST registration. For the grant of new license, it would be necessary for the departmental store to be in existence for the last two years. Tasting Sessions will also be allowed in a Departmental Store, provided that the licensee erects a separate screened enclosure in the store for this purpose. The minimum annual quota of IFL to be lifted by a L-10 B licensee is fixed at 3000 PL. The licensee has to lift at least 25% of minimum basic quota of IFL by the end of each quarter and in the last quarter by 28.02.2025. Any excess lifting in a quarter can be adjusted in the subsequent quarter. In case of non-lifting of allotted quota on quarterly basis, the licensee shall be required to pay a penalty of Rs. 500/- per Bulk litre before seeking pass/permit for next quarter. No permit/pass will be issued to the concerned L-10B licensee till the payment of penalty on un-lifted quota. Further, the licensee can lift the un-lifted quota in the next quarter and by 10th of March, 2025 in case of 4th quarter. However, the penalty shall be in addition to the assessment fee (in case of IFL) on un-lifted quota. The penalty on un-lifted quota is neither refundable nor adjustable against any Govt. Dues. The L-10B licence will be non-transferable & non-shiftable. Departmental store should be of at least 1000 sq feet attached carpet area having a common entrance and having different segments of minimum of six categories of goods out of the following categories: (i) Grocery items (ii) Frozen foods, (iii) Sugary & Bakery items, (iv) Toiletries, (v) Cosmetics, (vi) Gift items (vii) Toys, (viii) Sports items, (ix) Electronic appliances, (x) Apparels, (xi) Office-Stationery, (xii) any other house hold goods. The licensee shall be allowed to store and sell liquor upto 25% of the carpet area of Departmental Store separately earmarked for the liquor. The sale of Liquor, from an L-10B, shall be allowed only till 12 midnight or at par with other retailsale licensing units (L-2/L-14A) as per Excise Policy. Any violation of the terms and conditions of the license shall lead to cancellation/suspension of the licence, as per the Excise Policy, 2024-25 and Punjab Excise Act, 1914 (as applicable to U.T. Chandigarh). All L-10B Licensees will make adequate fire safety arrangements

The Excise & Taxation Commissioner reserves the right to refuse to grant the new L-10B licence to a departmental store. The new L10B licence will be granted at a distance more than 75 meters from the already existing retail sale liquor vend licenced premises and the same will be allowed within the 75 meters distance of the retail sale liquor vend if existing retail sale liquor vend licensee gives his written consent in this regard.

There will be no restriction on opening of a new retail sale liquor licensing unit in the neighborhood of an existing L-10B"

"(i) (a) Licences for retail vend of Beer, Wine and Ready to Drink Beverages in a Hotel (L-3A) or in Restaurant for consumption on the premises (L-4A) or in a Bar (L-5A) will be granted having licence fee of Rs 3,00,000 for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

The licence fee for licences issued in Form L-10A (Retail Vend of Draught Beer in a Restaurant) and L-10AA (Retail Vend of Wine for consumption on the premises) shall be Rs. 1,00,000/- and Rs. 50,000/- respectively for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

In order to shift people from hard liquor to liquor with low alcoholic content, a license in form L-10C may be granted for retail sale of beer to be manufactured by Microbrewery. The licence may also be granted independently on payment of License Fee of Rs 10.00 Lac for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025). The Excise Duty shall be charged on the basis of its annual installed capacity of fermenting tanks @ Rs 30/- per BL annually and paid in

equal quarterly installments and each installment will be paid by 15th of the start of the month of the each quarter failing which an interest @ 1.5% per month to be calculated on daily basis paid along-with the duty.

In case of any outbreak due to coronavirus, the licence fee for the licence in form L-10C will be charged on pro-rata basis i.e. proportionate reduction in licence fee will be given if the L-10C Licences are not allowed to open during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), because of L-10C Licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The licensee shall arrange to check the quality of raw materials used and the beer produced in the microbrewery by a chemist holding a degree in biochemistry/ specialization in the alcohol technology. The beer produced in the Microbrewery shall be released for sale only after the said chemist certifies that such beer is fit for human consumption on daily basis.

The L-10C licensee shall sell Beer manufactured in his micro brewery for consumption in lounges on the premises. He shall be allowed to sell Draught Beer in Kegs of 25 Litre and 50 Litre capacity against Excise Permits to licensees L-12C, L-3, L-4 and L-5, L-3A, L-4A and L-5A.

The Licensee, shall not pack beer in bottles, CANS or Pouches for sale. The licensee shall arrange to check the quality of Draught Beer before supply to the above mentioned licensees by a chemist holding a degree in biochemistry/ specialization in the alcohol technology and the consignment must contain the manufacturing date and expiry date on it.

Hotels and Restaurants will be allowed to apply the licence in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA before the commencement of their operations. However the licence will be granted only after the commencement of the operations of Hotel/ Restaurant. The holder of licence in form L-3/L-4/L-5, L3A/4A/5A shall be eligible to apply for the grant of L-10C (Micro-Brewery) licence only after 15 days from the grant of licence in form L-3/L-4/L-5, L-3A/4A/5A. It will be mandatory for the licensees to provide the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar Licence premises of the hotels/ restaurants serving alcohol and a signage at the proper place mentioning clearly the permissible limits of consumption of alcohol as per relevant laws and also mentioning thereof 'Be Safe-Don't Drink and Drive'. Further, the hotel/Bars/Restaurants/ Pubs licensee shall also mention clearly on the signage board that "Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is prohibited in Law and Punishable with Rigorous Imprisonment and Fine." Bar Licences to be allowed to have an additional bar in the establishment on payment of 50% of the license fee of the bar and an additional place to serve liquor from the bar on payment of 10% of the license fee of the bar.

In case of any outbreak due to coronavirus, the licence fee for the licences in form L-3/L-4/ L-5, L-3A/ L-4A/L-5A, L-10A, L-10AA & L-12C will be charged on prorata basis i.e. proportionate reduction in licence fee will be given if these licences are not allowed to open during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), because of these licences falling in containment zone or lockdowns announced by the Govt. of India/ Chandigarh Administration. No compensation of any type whatsoever in licence fee etc. will be given to the licensees on account of reduction in working hours.

The bar timings for the purpose of sale, service and consumption will be 11:00 AM to 01:00 AM (past midnight) throughout the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025),

except on dry-days and the last order for liquor will not be booked after midnight i.e. 12 O'clock. However, these timing can be further extended by 02 hours (i.e. upto 03:00AM past midnight with last order not being booked beyond 02:00AM past midnight) on payment of additional annual fee of Rs. 8 Lacs per annum. Category 'A' Hotels are allowed to serve liquor round the clock to promote tourism. After allowing this facility, the licence fee for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) of these hotels will be now Rs. 20 lacs. Further, Category 'B' Hotels and Category 'C' Hotels can also avail this facility after paying licence fee equivalent to that of Category 'A' Hotels.

All the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid19 and No compensation of any type whatsoever in licence fee will be given to the licensees on account of reduction in working hours. Further, if any licensee violates any of the guidelines issued by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time, then his licence may be suspended/ cancelled by the Collector (Excise).

Being L-3 Licence holder, the facility of Mini Bar for the occupants in all the rooms of the Category 'A', 'B' and 'C' are allowed in the current Excise Policy 2024-25 (01.04.2024 to 31.03.2025) and will also be covered under the same licence fee.

Category 'A' hotels having L-3, L-4 and L-5 licences will be allowed to procure their requirements of Imported liquor (BIO Brands) also from authorized sources outside U.T. Chandigarh on payment of the label registration fee and all the excise levies applicable to L-1F/L-1DF and L-3/L-4/L-5 licensees.

To facilitate prospective bar (L-3/L-4/L-5) licensees, the licence fee schedule is fixed as under:-

1. In case, licence is granted on or before 30th September, 100% of the licence fee will be payable.
2. In case, licence is granted after 30th September, only 50% of the licence fee will be payable."

Provided that no license (Clubs/Bars etc.) will be renewed in case where adjudication of two breach cases have been finalized against the licensee in an Excise Policy year

"(i)(b) The licence fee for licences issued in Form L1-C1 (Wholesale Licence of Ready to Drink Beverages) and L-1DF (Wholesale Licence of Imported Wine and Imported RTD) shall be Rs. 1,00,000/- and Rs. 1,50,000/- respectively for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

License for whole sale of Imported Wine & Imported RTD (L-1DF) will be granted to only those companies/firms/persons, who are holding a custom approved Bonded Ware House licence anywhere in India.

The L-1DF licensee will be required to submit Authorization letter from the liquor companies i.e. brand owning companies at the time of submission of labels for approval.

Import Permits in form L-32 to L-1DF licensees will only be granted for their declared operational Custom Approved Bonded Warehouse licenced premises anywhere in India. The L-1DF licensee will be required to submit a monthly report. showing pass/permit as well as brand-wise detail of receipts and dispatches made from their Custom Approved Bonded Warehouse/s by 7th of every month, failing which, no permit/pass will be issued to the L-1DF licensee till the submission of the report.

Export/Transfer of stock of Liquor/Beer/Wine etc. either within U.T. Chandigarh or to other States from Custom Approved Bonded Warehouse/s existing in U.T. Chandigarh will only be made after obtaining necessary pass from the Concerned Excise Officer of U.T. Chandigarh.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost.

- (ii) The licence fee for a licence issued in form L-1B (Wholesale licence of Indian Made Foreign Liquor) for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) shall be Rs. 8,00,000/- if nos. of cases sold during 2023-24 = 0 to 5,000 cases, Rs. 12,00,000/- if nos. of cases sold during 2023-24 = 5,001 to 50,000 cases & Rs. 18,00,000/- if nos. of cases sold during 2023-24 was more than 50,000 and plus a fixed fee of Rs. 3/- per proof litre as extra licence fee (which is to be paid at the time of grant of import permit).
- (iii) The licence fee for a licence issued in form L-1C (Wholesale licence of Indian Beer) shall be Rs. 3,00,000/- for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) and plus a fixed fee of Rs. 2/- per Bulk Litre as extra licence fee (which is to be paid at the time of grant of import permit).
- (iv) The licence fee for a licence issued in form L-1D (Wholesale licence of Indian Wine) shall be Rs. 30,000/- as fixed fee for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

Note:- (2) Permit Fee for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) will be charged on permits issued as under :—

| Type of licence | Permit Fee |
|---|--------------|
| L-1B (Wholesale of Indian Made Foreign Liquor) | Rs. 8 per PL |
| L-1C (Wholesale of Indian Beer) (Super Mild Beer) | Rs.5 per BL |
| L-1C (Wholesale of Indian Beer) (Light Beer) | Rs.5 per BL |
| L-1C (Wholesale of Indian Beer) (Strong Beer) | Rs.5 per BL |
| L1-C1 (Wholesale of Ready-to-Drink Beverages) | Rs.5 per BL |
| L-1D (Wholesale of Indian Wine) | Rs.3 per BL |
| L-1DF (Wholesale of Imported Wine) | Rs.4 per BL |
| L-1F (Wholesale of Imported Foreign Liquor and Imported Beer) (IFL) | Rs.6 per PL |
| L-1F (Wholesale of Imported Foreign Liquor and Imported Beer) (IB) | Rs.6 per BL |
| L-10C (Licence for Micro-Brewery) | Rs. 5 per BL |
| (L-9) IMFL, IFL | Rs. 8 per PL |
| (L-9) RUM | Rs. 6 per PL |
| (L-9) Beer, Wine, RTD, Cider etc. | Rs. 6 per BL |

Note:- (3) Revalidation fee will be charged @ Rs. 25/- per bulk litre on all type of permits, whose validity has expired.

- (v) The licence fee for a licence issued in form L-13 (wholesale of Country Liquor) shall be Rs. 11,00,000/- as fixed fee for the Excise Policy Year 2024-25(01.04.2024 to 31.03.2025).

- (v)(a) The licence fee for a licence issued in form L-1F (Wholesale licence of Imported Foreign Liquor & Imported Beer) shall be Rs. 55,00,000/- as fixed fee for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) plus Rs. 2/- per bulk litre on Imported Beer as Extra Licence Fee (which is to be paid at the time of grant of import permit). Licence for whole sale of Imported Foreign Liquor and Beer (L-1F) will be granted to only those companies/firms/persons who are holding a custom approved Bonded Ware House licence anywhere in India.

The L-1F licensee will be required to submit Authorization letter from the liquor companies i.e. brand owning companies at the time of submission of labels for approval.

Import Permits in form L-32 to L-1F licensees will only be granted or their declared operational Custom Approved Bonded Warehouse licenced premises anywhere in India. The L-1F licensee will be required to submit a monthly report showing pass/permit as well as brand-wise detail of receipts and dispatches made from their Custom Approved Bonded Warehouse/s by 7th of every month, failing which, no permit/pass will be issued to the L-1F licensee till the submission of the report.

Export/Transfer of stock of Liquor/Beer/Wine etc. either within U.T. Chandigarh or to other States from Custom Approved Bonded Warehouse/s existing in U.T. Chandigarh will only be made after obtaining necessary pass from the Concerned Excise Officer of U.T. Chandigarh.

All 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 license (Wholesaler etc.) will be renewed in case where adjudication of two breach cases have been finalized against the licensee in an Excise Policy year.

Note:- (3)(a) For immediate supply of approved brands of Country Liquor, Indian Made Foreign Liquor, Imported Foreign Liquor, Wine, Beer etc. after implementation of the Excise Policy 2024-25 (01.04.2024 to 31.03.2025), the Wholesale Companies/bottling plants will be allowed to supply their brands, which were approved during the last year Excise Policy 2023-24 (01.04.2023 to 31.03.2024), subject to -

- i) The payment of requisite brand/label registration fee along-with
- ii) submission of an undertaking that there is no change (be it size, color, printing etc) in the label of the brand, as well as, in Ex-Distillery/Brewery/Winery price of that brand.

The application along-with requisite documents and applicable fee will be submitted by the applicant, to the department online. In case the label fulfills the above conditions, it will be auto-approved through the portal of the Department.

In case there is increase/decrease in the Minimum Retail Sale Price of any previously approved brand, the Distiller/bottler/wholesaler will affix a sticker of New Minimum Retail Sale Price as prescribed in the Excise Policy, 2024-25 (01.04.2024 to 31.03.2025), subject to the condition that there is no other change in label.

The Wholesale suppliers will have to ensure the compliance of statutory guidelines of the FSSAI on the bottles. The Collector (Excise) will be the Competent Authority to approve labels.

- (b) Each Distiller/Bottler/Wholesale licensee will have to pay the label registration fee for each label which they intend to get registered as per Annexure 'C' in respect of each brand he desires to market/sale in UT Chandigarh. The Wholesale licensees will be required to maintain a reasonable price line. Distillers/Bottlers/Wholesalers have to submit Ex-Distillery Price (EDP)

at the time of submission of labels for approval of brands. No increase in EDP will be granted during the Excise Policy Year 2024-25.

- (c) In case of any unreasonable difference in EDP rates prevalent in neighboring States, the department shall be at liberty not to register or deregister the brand in Union Territory of Chandigarh.

Note :-(4) Ex- distillery price of Country Liquor :-

The Ex-distillery price of Country Liquor for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) are fixed as under:—

| | | | | (Amount in Rs.) | | |
|----------------|------------------|-----------------|----------------|------------------|-----------------|----------------|
| | Pet Bottles | | | Glass Bottles | | |
| Type of Liquor | Quarts (In Case) | Pints (In Case) | Nips (In Case) | Quarts (In Case) | Pints (In Case) | Nips (In Case) |
| 50° | 377 | 405 | 463 | 393 | 418 | 484 |
| 60° / 65° | 429 | 458 | 515 | 439 | 473 | 528 |

Excise Levies & Taxes will be charged separately. To ensure quality of pet bottles FSSAI standards will be enforced.

It is mandatory that Bottles to be used for bottling of country liquor of 65 degree proof shall be made of 'pucca glass' manufactured on fully automatic machines. Further, the bottling plants shall be required to use pilfer-proof seals on bottles of country liquor and will comply with the standardization norms fixed in this regard from time to time.

Distilleries/bottling plants will have to submit their willingness in writing before 25th March, 2024 in the Excise & Taxation Department, U.T., Chandigarh with regard to above selling price of country liquor 50 degree, 60 degree and 65 degree proof to the retail licensees i.e. L-2/ L-14A licensees. After approval by the Excise and Taxation Commissioner-cum- Financial Commissioner, the distilleries/ bottling plants will be allowed to sell their products in U.T. Chandigarh. The entire basic quota of Country Liquor will be open quota and shall be supplied to the retail licensees as per their choice of bottling plants and brand.

Further, the additional quota of Country Liquor shall be supplied to the retail licensees as per their choice of bottling plants and brand.

- (x) The licence fee for licences issued in form L-11 (Bottling of Foreign Liquor) and L-15 (Bottling of Country Spirit) shall be Rs. 5.00 lacs & Rs. 1.10 Lacs respectively as fixed fee for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).

Note:- Franchisee Fees of Rs 3/- per PL shall be charged on bottling on franchise basis of brands of IMFL and Beer meant for export as well as for local consumption.

- (xiii) The licence fee for licence issued in form L-12A (Temporary licence for retail vend of foreign liquor at a place of entertainment) shall be Rs. 25,000/- per day in addition to the said licence fee, applicant has also to deposit Excise Duty, Assessment Fee, VAT and any other levies as applicable on L-4/L-5 Licences.

The licence fee for licence issued in form L-12C (Licence for retail vend of foreign liquor at a club) for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) shall be as under :—

| | |
|-------------------------------------|----------------|
| FOR CLUBS UPTO 1500 MEMBERS | Rs 3,30,000/- |
| FOR CLUBS FROM 1501 TO 2500 MEMBERS | Rs 6,60,000/- |
| FOR CLUBS FROM 2501 TO 3500 MEMBERS | Rs 12,75,000/- |
| FOR CLUBS MORE THAN 3500 | Rs 25,30,000/- |

* Member means and include all temporary and honorary members."

5. In the said Rules, in Rule 25, for the Clause (xiii)(a), this shall be substituted, namely :-

"(xiii)(a) In order to generate more revenue and to stop the illegal sale and service of liquor as well as to facilitate the prospective bar license applicants & general public, the license in form L12AA will continue in the Excise Policy Year (01.04.2024 to 31.03.2025).

A Licence in Form L12AA (TEMPORARY LICENSE FOR RETAIL VEND OF FOREIGN LIQUOR, BEER & WINE AT A HOTEL/RESTAURANT) may be granted by the Collector (Excise) to the prospective bar licensee after duly examining the merits of the case & on payment of Rs. 40,000/- per day. The L12AA licence will be granted maximum for 10 days in a month and only till the regular bar licence is granted."

6. In the said Rules, in Rule 25, for the Clause (xvi), the following shall be substituted, namely :-

"(xvi) The licence fee for the licences issued in form L-5D (licence for serving of liquor in functions organized in Banquet Halls/ Marriage Palaces/ except Chandigarh Municipal Corporation Community Centres etc.) shall be Rs 75,000/- for the Excise Policy Year (01.04.2024 to 31.03.2025)."

7. In the said Rules, in Rule 25, for the Clause (xvi)(a), the following shall be substituted, namely :—

"(xvi)(a) In the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), a licence in Form L-2D (Retail vend of Imported Wine, Indian Wine, Indian RTD, Imported RTD & Imported Beer for consumption off the premises). The Collector (Excise) may grant the L-2D licence on payment of licence fee of Rs. 2.25 lac for the excise policy year (01.04.2024 to 31.03.2025), to the following :-

- I. Shop/establishment registered under the "Goods and Service Tax Act, 2017"/ "Punjab VAT Act, 2005" and "The Punjab Shops and Commercial Establishments Act, 1958" in U.T. Chandigarh in an approved commercial market, Petrol Pumps or shop or in a mall having minimum covered area of 300 sq. ft.
- II. Commercial establishments running with the following business and having minimum turnover of Rs. 50 lacs (Under the Goods & Service Tax Act, 2017 or under the Punjab VAT Act, 2005 (as applicable to U.T. Chandigarh) during the year 2023-24 :-
 - a) Establishments for the retail sale of petrol and petroleum products used for transport.
 - b) Establishments for the retail sale of confectionery/Bakery items.
 - c) Departmental Stores.

The L-2D license shall be granted, subject to the following conditions:-

1. There should be a Separate area exclusively for sale/storage/display of alcoholic products.
2. Systematic layout of alcoholic products in shelves which can be accessed by the walk in consumers.

3. The premises should be air-conditioned with quality flooring i.e. wooden/vitrified tiles/granite, etc.
4. Computerized system of issuing cash memos should be available at the premises.
5. The sale of liquor, from a L-2D, shall be allowed only till 12 midnight or at par with other retail sale licensing units (L-2/L-14A), as per Excise Policy.
8. In the said Rules, in Rule 27, in sub Rule (I) in clauses (i) and (ii), for the words and figure "Rs. 7,000" and "Rs. 30,000", the words and figures "Rs. 8500" and "Rs. 35,000", shall be substituted.
9. In the said Rules, in Rule 27, for clause (4), the following shall be substituted, namely :-

"(4) Procedure for grant of retail sale licences of Country Liquor (L-14A) & Indian Made Foreign Liquor (L-2) :-

(A) Mode of Grant of Retail Sale Country Liquor (L-14A) & Retail sale Indian Made Foreign Liquor (L-2) Licences :-

The following procedure will be adopted for grant of retail sale country liquor (L-14A) & retail sale foreign liquor (L-2) licences :—

- (i) Retail sale vends shall be allotted in the form of licensing units. The licensing unit shall be the unit of allotment for retail sale of liquor and can consist of one, or more than one, retail sale vend. The successful licensee can open up such number of retail sale vend in the location as specified in the Annexure-B. Each retail sale vend will comprise of Country Liquor and Indian Made Foreign Liquor including Imported Foreign Liquor, under one roof.
- (ii) **Mode of Allotment:**—The allotment of vends shall be made by inviting e- tenders through Chandigarh Administration e-tender portal i.e. <https://etenders.chd.nic.in> in a completely secure and transparent manner. The detailed procedure for e-tendering shall be finalized by the Excise & Taxation Commissioner-cum-Financial Commissioner which shall be displayed by uploading the same on the official website of the Department i.e. www.etdut.gov.in/exciseonline. It shall be the responsibility of the vendor to arrange suitable premises to operate the liquor vend. A bidder can apply for any number of licensing units separately. However not more than one bid can be submitted by a company/firm/person for one particular licensing unit. To curb the menace of cartelization and monopolistic practices, a single person/entity/company/firm will be collectively entitled for allotment upto a maximum of 10 licensing units only. If any bidder becomes successful for more than 10 licensing units being the highest bidder, even then, as per this policy only 10 (Ten) licensing units will be allotted to such applicants. Those 10 licensing units shall be allotted, where the percentage increase in price over the reserve price is the maximum. For the remaining licensing units (over 10) an offer shall be made to the 2nd Highest Bidder (H2) to match the highest bid price. If he accepts and has less than 10 licensing units allotted in his name, the vend shall be allotted to him. Otherwise, a similar offer shall be made to the 3rd Highest bidder (H3). If H3 also does not accept the highest bid or is not eligible then e-tendering shall be done again. Further, after first attempt, if deemed fit, the Department may go for any number of rounds of e-tenders for allotment of un-allotted licensing units. Moreover, after the completion of all rounds of tenders, the total quota of un-allotted licensing unit/s (if any) will be distributed equitably among the allotted licensing units for the Excise Policy year 2024-25 (01.04.2024 to 31.03.2025).

Explanation:—In case of Firms/Companies/Associations of persons, with different names but with same partners/directors/associates, they will be treated as 'Single Entity' for the purpose of allotment of Liquor Licensing Units. A maximum of 10 number of licensing units can be allotted to a 'Single Entity' of firms/companies/individuals.

In case any Licensing unit goes unsold even after successive rounds of auctions, the licensing units will be offered to Chandigarh Industrial and Tourism Development Corporation Limited (CITCO) for commercial operations, at the price approved by the Competent Authority. The CITCO may opt for any number of unsold licensing units, after approval of the Competent Authority

- (iii) The complete details of all the licensing units along-with Licensing Unit Codes, number of licensing units, respective localities/sectors, Reserve Price, Quota etc. will be specified in the Excise Policy for the particular period. The e-tender of the aforesaid licensing units will be got advertised/published after getting it approved from Excise & Taxation Commissioner-cum-Financial Commissioner, U.T., Chandigarh.
- (iv) The licences will be granted at the locations notified in the Excise Policy. These licences will be granted in SCO/SCF/Shop/Booth, etc. in sectors, Industrial Areas, NAC, Rehabilitation colonies etc. Licensees to ensure that no vend be opened in Residential Dwelling Unit, non-commercial premises/spaces, resumed/non-conforming properties. The Department will not be responsible for providing space for opening of liquor vends. Further as per guidelines of the Apex Court, the sale of liquor shall be permitted only through licensed liquor vends which shall not be located within motorable or walking distance of 500 meters from the outer range of the National or State Highway or by a service lane along such highway and such liquor vends shall neither be directly visible nor accessible from such National or State Highway {Provided that the above restrictions shall not apply to the licensed liquor vends located within the limits of Municipal areas}. Excise & Taxation Department will not be responsible for any adverse order passed on account of violations of above provisions.

In case, a successful bidder fails to arrange suitable/eligible premises within 30 days from the date of allotment, the 13% of bid money paid by him as security will be forfeited and the e-bids will be invited again for the said licence after re-fixing the reserve price for the remainder period of the licence. Liability of a bidder in such case will be limited upto 13% of bid money. Further the liquor vends can be opened by the licensee at the premises/ pucca structure/ shops owned by the Chandigarh Administration in the respective areas as mentioned in the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025), with the approval of the Competent Authority. The rents thereof as decided by the concerned Competent Authority shall be paid by the licensee to the Department

- (v) Participation Fee of Rs. 2,00,000/- inclusive of GST (if any) and Earnest Money as given in Annexure-A shall be submitted by the tenderer online. The earnest money deposit shall be submitted by the tenderer as follows:—

| SR. NO. | RESERVE PRICE OF LICENSING UNIT | EARNEST MONEY DEPOSIT (EMD) |
|---------|---------------------------------|-----------------------------|
| 1. | Rs (1,00,00,001- 2,00,00,000) | Rs 10,00,000/- |
| 2. | Rs (2,00,00,001- 3,00,00,000) | Rs 15,00,000/- |
| 3. | Rs (3,00,00,001- 4,00,00,000) | Rs 20,00,000/- |
| 4. | Rs (4,00,00,001- 5,00,00,000) | Rs 25,00,000/- |
| 5. | Rs (5,00,00,001 and above) | Rs 30,00,000/- |

- (vi) While submitting e-bid, the bidder will be required to submit online documents i.e. Photograph, age proof, residence proof, proof of identity, copy of PAN of self or of all partners, copy of Aadhaar Card of self or of all partners, partnership deed of a partnership firm and eligibility

affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of self or of all partner, as the case may be.

- (vii) In case of companies, while submitting the e-bid, the company will be required to submit online documents i.e. Photograph, age proof, residence proof, proof of identity of authorized person & all the Directors, Registration Certificate issued by the Registrar of Companies under the Companies Act, 1956, a copy of PAN Card in the name of company as well as of authorized person and all the Directors, list of Board of Directors, Director Identification Number (DIN), copy of Aadhaar Card of authorized person & all the Directors, a resolution passed by the Board of Directors authorizing any person to apply on behalf of the company and eligibility affidavit under order 7 of Punjab Intoxicants Licence and Sales Orders, 1956 (as applicable to U.T. Chandigarh) of authorized person & all the Directors.
- (viii) Every successful bidder has to submit a Solvency Certificate duly attested by "Tehsildar"/ "Solvency Certificate issued by Bank" equivalent to the 20% of the amount of bid money within 15 days from the date of allotment..
- (ix) Participation Fee is non-refundable/non-adjustable. Even in case of non-submission of e-bid, the participation fee will not be refunded.
- (x) The Excise and Taxation Commissioner-cum-Financial Commissioner will be the competent authority for approving any additional clause in terms and conditions of e-tender or procedure to be adopted for finalizing the tenders.

Further, The Excise and Taxation Commissioner-cum-Financial Commissioner will be the Competent Authority for forfeiting Earnest Money Deposited or Security Amount as per terms and condition of the Excise Policy for the year 2024-25.

- (xi) The process of allotment shall be conducted by a committee comprising of Collector (Excise), Sub-Divisional Magistrate and Asstt. Excise and Taxation Commissioner. The Chandigarh Administration shall appoint Senior Officer from the Administration, as observer, who will supervise the proceedings.
- (xii) The whole process of allotment shall be video graphed.
- (xiii) The allotment shall take place at duly publicized venue on the date and time to be fixed by Excise and Taxation Commissioner, U.T. Chandigarh.
- (xiv) Online Acknowledgment Slip generated by the system will be the pass for the entry to the venue of allotment. If any person commits misconduct at the venue, he/she shall be debarred from participating in the proceedings and his/her earnest money will be liable to be forfeited.
- (xv) Verification of particulars would be made in respect of the successful allottees before the license is actually granted. The verification of documents furnished by the successful allottee shall be made by the Excise Inspector of the respective circle.
- (xvi) The list of successful allottees shall also be displayed at a conspicuous place in the office of the AETC.
- (xvii) The licence will be allotted to the highest eligible bidder, even when it is a single responsive bidder (offering highest bid), quoting bid equal to or above the reserve price for a particular licensing unit. In case, more than one bid quoting the same highest price are received, the successful tenderer/bidder will be determined by a draw of lots amongst the tenderers quoting the same highest amount. In case, there is no bid or no eligible bid equal to or above the reserve price, the bids will be invited again for those particular licensing units.

- (xviii) The licences shall be granted by the Collector (Excise) after the approval of the Excise and Taxation Commissioner, U.T. Chandigarh.
- (xix) All licences, whether for wholesale or for retail sale, shall be granted subject to the provisions of the Punjab Excise Act, 1914 and the Rules/ Regulations/ Instructions/ Policies framed there under from time to time as applicable to U.T., Chandigarh and all other instructions/order/ circulars issued by the Excise & Taxation Commissioner-cum-Financial Commissioner, U.T. Chandigarh from time to time. No whole sale liquor licence shall be granted/ renewed in residential premises.

In order to promote 'Swach Bharat Abhiyan', 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. 10,000/- for the first time and subsequent non-compliance, a penalty of Rs. 20,000/- shall be imposed by the Collector. The Retail Sale licensees will make adequate fire safety arrangements at both their vends and additional godown.

In addition, the licensee shall display the sale price of popular brands.

- (xx) No interest will be payable on the earnest amount.
- (xxi) The successful bidder will be required to deposit an amount equal to 13% of total bid amount within seven bank working days, from the date of allotment. This amount has two components: one component, 5% of total bid amount, shall be deposited as Bank Guarantee and is non-adjustable, yet, refundable subject to clearance of dues, after the end of policy year. Second component of 8% of total bid amount, shall be payable in government treasury in form of RTGS/DD/online, and shall be adjustable against license fee, and the earnest money paid along-with application/tender document for bidding will be adjustable in this component.
- If the successful bidder fails to comply with the aforesaid condition of payment of security equivalent to 8% of bid money within 7 (seven) bank working days, the earnest money shall stand forfeited. In such a case, the liability of the highest tenderer will be limited only to the extent of earnest money tendered by him with the tender document, however, any other allotment in which he is a stake holder shall also be cancelled and the respective deposits made in the form of earnest money or security shall be forfeited and he will not be allowed to participate as a stake holder in any of future allotments during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).
- (xxii) In case, highest bidder either surrenders or fails to deposit the first installment of licence fee in stipulated period, his/her earnest money will be forfeited and the second highest bidder will be considered as successful bidder for allotment of the licensing unit provided the second bid is at least equal to the Highest bid minus the forfeited earnest money. On the same principle offer will be extended to 3rd bidder. However, in case third bidder fails or his bid does not fit into above principle again e-tendering will be done. The reserve price for the unsold licensing units will be fixed by committee comprising of Excise and Taxation Commissioner as Chairman, Addl. ETC and AETC as its members.
- (xxiii) In case any situation arises, where re-allotment of a licence is required, the reserve price will be fixed by computing it from the original license fee for the remainder period or the balance license fee as may be decided by the Department. In case no bid is received at this reserve price, the procedure prescribed for un-allotted licenses will be followed for allotment of that license. The re-allotment will be done at the risk and cost of original allottee. In case of any deficiency in the revenue, the balance/deficient amount will be recoverable from the original allottee as arrears of land revenue but in case a higher bid is received, no benefit will be given to the original allottee.

- (xxiv) Every successful allottee shall be required to furnish surety bond in Form M-75 with two sureties before the commencement of business.
- (xxv) The successful allottee would have the option to get his/her allotment of licensing unit transferred before or after the grant of license. However, such transfer shall be on the basis of following terms & conditions :—
- The successful allottee/original licensee shall be required to deposit 1% of the license fee of the licensing unit as transfer fee.
 - The successful allottee/original licensee should not be a defaulter of revenue at the time of transfer of license.
 - Subsequent transfers are also allowed after depositing the 1% of the licence fee during the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025).
 - Before transfer of the licence of licensing unit, the prospective licensee shall submit all the required documents prescribed under the Excise Policy/Act/ Rules as applicable to U.T, Chandigarh.
 - The request made by the successful allottee/ original licensee for the transfer of licence shall be subject to confirmation/approval by the Collector.
- (xxvi) The license fee deposited by the successful bidder/ retail sale licensee for a particular licensing unit shall not be refundable or adjustable towards any other liability of the said licensee if the licensing unit has to be closed down due to court order, order of competent authority, local resistance or any other reason.
- (B) Payment of Licence Fee in Installments :-** After adjusting the amount of security money equal to 8% of bid money deposited in the form of security against license fee, the licensee will be required to pay the remaining license fee in nine monthly installments (as shown below) or by December, whichever is earlier,

| Month | Payment Schedule when allotment done on/before 31st March, 2024 |
|----------------|---|
| April 2024 | 8% |
| May 2024 | 8% |
| June 2024 | 12% |
| July 2024 | 10% |
| August 2024 | 10% |
| September 2024 | 10% |
| October 2024 | 12% |
| November 2024 | 12% |
| December 2024 | 10% |
| January 2025 | - |
| February 2025 | - |
| March 2025 | - |

In case any licensing unit gets successfully auctioned after 31st March, 2024, the licensee shall pay the remaining license fee in equal monthly installments upto December 2024. Each installment must be paid by 30th/31st of the month.

In case of late payment of any installment an interest @1.5% per month to be calculated on daily basis shall be charged, if deposited by 15th of next month.

In case, the licensee does not deposit the complete license fee along with interest by 15th day of next month, however deposits minimum 50% of the license fee and applicable interest on total due amount @1.5% by 15th day of the next month, the licensee will be allowed to deposit remaining license fee and applicable interest on remaining due amount @ 2% per month to be calculated on daily basis w.e.f. 16th day till the time, fee is deposited or till 25th day of the next month, whichever is earlier.

Further, in case licensee fails to deposit minimum of 50% of license fee along-with the total interest at 1.5% per month calculated on daily basis by 15th day of next month, the license will be suspended and the licensing unit will be closed by the way of sealing, by the department.

Further, in case the licensee fails to deposit pending/remaining 50% of license fee along-with the interest @2% per month calculated on daily basis by 25th day of the next month, the license will be suspended and the licensing unit will be closed by the way of sealing by the department

After sealing (as the case may be whether on 16th or 26th due to non-payment of dues as mentioned above), the licensee shall have to pay the balance dues along with applicable interest@1.5% per month calculated on daily basis, to get his license operational.

The balance security money equal to 5% of bid money furnished in the form of Bank Guarantee shall be released, after clearance of all the dues, if any, pending towards the licensee, after the end of the policy year 2024-25.

If some liquor licensing unit are not allowed to open during the Excise Policy Year 2024-25(01.04.2024 to 31.03.2025), because of licensing unit falling in containment zone or lockdowns will be announced by the Govt. of India/ Chandigarh Administration, in such cases, proportionate reduction in licence fee and quota will be given.

(C) Quota of Liquor :-The total basic quota to be allotted will comprise of 117.40 Lac Proof Litre of Indian Made Foreign Liquor (IMFL) and 18 Lac Proof Litre of Country Liquor (CL) and 6.8 Lac Proof Litre of Imported Foreign Liquor (Bio Brands i.e. Whisky). The following conditions shall be applicable to the licensees (L2 & L14A) in respect of quota of liquor:-

- (i) **Distribution of Quota :** Total Basic Quota of Indian Made Foreign Liquor, Imported Foreign Liquor (Bio Brands i.e. Whisky) & Country Liquor of the licensing units mainly will be in proportion to the Reserve Price of the licensing unit. However, keeping in view the less demand of the Country Liquor in Category 'A' shops (where sale of IFL is more) and Imported Foreign Liquor in Category 'B' shops (where sale of Country Liquor is more), the basic quota of the Imported Foreign Liquor (Bio Brands i.e. Whisky) and Country Liquor are suitably rationalized as per Annexure 'B'.

The remaining licensing units i.e. Category 'C' Shops, the quota for these retail sale licensing units is distributed in proportion to the Reserve Price of the licensing unit. For the licensing units which have the option to open two or more retail sale outlets (hence may have more than one category), the quota has been distributed as per the locations, as per Annexure - B.

- (ii) **Change of quota :** - The licensee can convert 10% of his basic quota of Country Liquor into Indian Made Foreign Liquor and IFL (Bio-brands), in any proportion. However, this option of conversion of Country Liquor into IMFL may be exercised only in respect of owned registered brands of IMFL of Local Manufacturing/ Bottling Plants. The licensee can convert 10% of his basic quota of IMFL, into IFL. Levies shall be payable as applicable according to the kind of liquor to be lifted.
- (iii) **Monitoring of Quota :** Each licensing unit licensee shall be required to lift the basic allotted quota of IFL, IMFL and country liquor fixed for his licensing unit, as per the below given schedule:

| Sr. No. | Period | Quota to be lifted |
|---------|------------------------------------|---|
| 1 | Upto 30.06.2024 (Ist Quarter) | Min 25% of the total allotted quota of each of IFL, IMFL and country liquor |
| 2 | Upto 30.09.2024 (IInd Quarter) | Min 50% of the total allotted Quota of each of IFL, IMFL and Country Liquor |
| 3 | Upto 31.12.2024 (IIIrd Quarter) | Min 80% of the total allotted quota of each of IFL, IMFL and country liquor |
| 4 | Upto 28.02.2025 | 100% of the total allotted quota of each of IFL, IMFL and country liquor |

- (iv) In case of non-lifting of allotted quota on quarterly basis, the licensee has to pay a penalty of Rs. 60/- per proof litre on country liquor and Rs. 125/- per proof litre on IMFL and Rs. 500/- per proof litre on IFL(Bio Brands i.e. Whisky) before seeking pass/permit for next quarter. In case the quota shortfall of a quarter is made up in subsequent next quarter, penalty so recovered shall be adjusted against payable Govt. Dues, but the penalty amount paid for non-lifting of quota in the 4th quarter, will not be adjusted against payable Govt. dues being last quarter of the year. No permit/pass will be issued to the concerned L-2/L-14A licensee till the payment of penalty on un-lifted quota.
- (v) The licensee can lift the un-lifted quota of previous quarter in next quarter and by 10th of March, 2025 in case of 4th quarter after the payment of penalty on un-lifted quota. The penalty shall be in addition to the assessment fee (in case of IMFL/IFL) on un-lifted quota and shall neither be refundable.
- (vi) **Additional Quota:** The licensees of retail sale licensing unit of L-2/L14A shall be entitled to lift additional quota upto 50% of the basic quota allotted for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025). Other Excise levies shall be payable as applicable according to the kind of liquor to be lifted. The additional quota that can be allowed to be lifted at any point of

time only when original quota is exhausted and that too when due license fee up to date has been paid in full. In addition, it is clarified that this limit of 50% is on original basic quota of the licensing unit, and not on the quota derived after conversion by licensee as per sub-clause (ii).

- (vii) **Stock Transfer Fee:** An outgoing licensee will be allowed to transfer the left over stock of IMFL, IFL, Beer, Wine, Ready-to-Drink Beverages etc. at the end of the term to an incoming licensee (in accordance with the provisions of Punjab Liquor Licence Rules, 1956 as applicable to UT, Chandigarh) on payment of stock transfer fee @ Rs. 5/- per Proof Litre on Country Liquor, Rs. 10/- per proof litre on IMFL/IFL and Rs. 5/- per Bulk Litre on Beer, Wine, RTD, Champagne, Cider, etc. However, this quota shall not exceed two month's basic quota of an incoming licensee of Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) and this quota will be in addition to the quota fixed for that licensing unit for the period of tender. Further any difference in the rate of extra license fee/excise duty and Assessment fee over the last year's Extra License Fee/ excise Duty and Assessment fee on left over liquor will be recoverable as fee from the incoming licensee. The lifting of Beer by a licensing unit will not be a part of above said quota fixed for the licensing unit. Similarly, wines, champagne, cider, ready to drink beverages, liqueurs, etc. will not be a part of above said quota fixed for the licensing unit.

The L-2/L-14A licensee can sell this carried forward stock upto 30.06.2024 only. After 30.06.2024 licensee will not be allowed to sell this quota and thereafter the licensee will have to surrender his unsold stock to Collector (Excise), against which he will not have any claim. Collector (Excise) shall dispose off such stock surrendered as prescribed under Punjab Excise Act/ Rules (as applicable to U.T., Chandigarh) framed thereunder"

10. In the said Rules, in Rule, 27, in Sub-Rule 4(A), for clause (xi), the following shall be substituted, namely :—

"No liquor vend shall be permitted to be opened near (not less than 50-meters from) main gate of any place of worship and School/ Colleges. The distance shall be measured from the main entrance of the liquor vend. However, this provision will not apply in such cases where a new school/ College or a place of worship comes up within a distance of 50 meters during the currency of the year subsequent to the establishment of vend in Excise Policy Year 2024-25(01.04.2024 to 31.03.2025).

The Administration/Department reserves the right to refuse permission for a particular location for the reasons of public morality, public health and public order."

11. In the said Rules, in Rule 30, for clause (i) (a), the following shall be substituted, namely :—

"(i)(a) The licence fee for a licence issued in form L -3, L-4 & L-5 shall be Rs. 20 lacs in case of Category 'A' Hotels (having number of Rooms more than 101 & above), Rs. 17 Lacs in case of Category 'B' Hotels(having number of Rooms more than 51 to 100), Rs. 15 lacs in case of Category 'C' Hotels (having number of Rooms more than 26 to 50) and Rs. 12 lacs in case of Category 'D' Hotels (having number of Rooms upto 25) and licence fee for a licence issued in form L-4 & L-5 shall be Rs. 12 lacs for the Excise Year 2024-25 (01.04.2024 to 31.03.2025)."

12. In the said Rules, in Rule 31, the following shall be substituted, namely :—

"31. The assessment fee will be levied/charged at the rates mentioned in the following table :—

Table Showing Assessment Fee

| S. No. | Type of licence | Type of Liquor | Rates of Assessment Fee | |
|--------|-----------------------|--|--|---|
| 1. | L-2 /L-14A | Indian Made Foreign Liquor, Imported Foreign Liquor & Beer | Rs. 12/- per Bulk Litre | |
| 2. | L-2D | Indian Wine, Imported Wine, Imported Beer, RTD etc. | Rs. 35/- per Bulk Litre (Beer) | |
| | | | Rs. 20/- per Bulk Litre (Wine, RTD etc.) | |
| 3. | L-3, L-4, L-5 & L-12C | Indian Made Foreign Liquor, Imported Foreign Liquor, Beer, Wine, Champagne, RTD (Ready to Drink Beverages), Cider, Liqueur, etc. | Rs. 250 per BL upto EDP of Rs. 3000/- | Rs. 330 per BL for EDP above Rs. 3000/- |
| | | | Rs.35/- per Bulk Litre (Beer) | |
| | | | Rs.20/- per Bulk Litre (Wine, Champagne, Cider, Liqueur, RTD) | |
| 4. | L-3A, L-4A, L-5A | Bottled Beer, Wine & RTD | Rs.35/- per Bulk Litre (Beer) | |
| | | | Rs.20/- per Bulk Litre (Wine & RTD) | |
| 5. | L-10A | Draught Beer | Rs.35/- per Bulk Litre | |
| 6. | L-10AA | Wine | Rs.20/- per Bulk Litre | |
| 7. | L-10B | Imported Foreign Liquor, Imported Beer, Imported Wines, Cider, Liqueur, Domestic Wine & Ready To Drink Beverages (RTD) upto 20 degree proof strength (except Indian Made Beer) | Rs.300/- per Bulk Litre Imported Foreign Liquor | |
| | | | Rs.36/- per Bulk Litre Imported Beer | |
| | | | Rs.22/- per Bulk Litre Wines, Cider, Liqueur, Domestic Wine & Ready To Drink Beverages (RTD) upto 20 degree proof strength (except Indian Made Beer) | |
| 8. | L-9 | Indian Made Foreign Liquor, Imported Foreign Liquor, Rum, Beer, Imported Wine, Indian Wine, Ready to Drink Beverages (RTD), Champagne, Cider, Liqueur | Rs. 60/- per Proof Litre (IMFL/IFL) | |
| | | | Rs. 32/- per Proof Litre (RUM) | |
| | | | Rs. 7/- per Bulk Litre (Beer) & Rs. 6/- per Bulk Litre (Imported Wine, Indian Wine, Ready to Drink Beverages (RTD), Champagne, Cider, Liqueur) | |

The assessment fee for the above-mentioned licences will be charged at the time of grant of permits to these licensees."

13. In the said Rules, in Rule 37, in the condition no. 2, the following shall be substituted namely :—

"In case of retail sale vends (L-2/L-14A), an additional godown shall be granted on extra fee of Rs 5.00 Lac for Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025) within the radius of 250 meters of an existing vend. The Excise & Taxation Commissioner-cum-Financial Commissioner, Chandigarh can relax this condition in exception cases. For Additional Godown, the licensee has to comply with all the regulations and stipulations of opening of the retail outlets with regard to location and other terms & conditions thereof.

All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws etc. of different Departments at their own risk & cost."

14. In the said rules, in Rule 37, for condition no. 9, the following shall be substituted namely : —

"Conditions dealing with dry days, and licenced hours:

The dry days of 15th August and 26th January, to be observed upto 05:00 PM and 2nd October for whole day. The dry-days as notified/ directed by the Election Commission of India / State Election Commission/ Chandigarh Administration, will also be observed as Dry Days. If any breach of dry day is detected, in addition to the penal proceedings, the licensed vend shall be automatically sealed for three days commencing from the next day of the dry day by AETC under intimation to the Excise and Taxation Commissioner and Collector (X). The licensee shall not be entitled to any compensation of any kind or relief in license fee or quota on account of such closure.

The working hours of the liquor vends will be from 9 AM to 12 Midnight throughout the Excise Policy Period 2024-25 (01.04.2024 to 31.03.2025). In case of outbreak due to coronavirus, all the excise licensees will comply with the directions given with regard to working hours/ time schedule for opening & closing of liquor vends/ establishments etc. announced by the Ministry of Home Affairs, Govt. of India, State Disaster Management Authority, U.T., Chandigarh and District Magistrate, U.T., Chandigarh from time to time to contain the spread of Covid-19 and no compensation of any type whatsoever in licence fee, quota etc. will be given to the licensees on account of reduction in working hours."

15. In the said Rules, in Rule 37, in Condition No. 28, for clause (f) the following shall be substituted namely : —

"Minimum Retailsale price of IMFL, Beer & Indian Wine : - The minimum retailsale price of IMFL 75 degree, Beer & Indian Wine are fixed as under :

IMFL

| Range of EDP (Ex-Distillery Price) (In Rs.) | Quart (in Rs) | Pint (in Rs) | Nip (in Rs) |
|--|--------------------------|-------------------------|------------------------|
| 1-400 | 240 | 120 | 70 |
| 401-550 | 250 | 125 | 75 |
| 551-650 | 260 | 130 | 80 |
| 651-800 | 290 | 145 | 85 |
| 801-950 | 355 | 180 | 95 |

| | | | |
|---------------|------|------|-----|
| 951-1050 | 400 | 200 | 115 |
| 1051-1200 | 440 | 220 | 125 |
| 1201-1350 | 475 | 240 | 135 |
| 1351-1500 | 505 | 255 | 140 |
| 1501-1650 | 525 | 265 | 145 |
| 1651-1900 | 545 | 275 | 150 |
| 1901-2150 | 580 | 290 | 160 |
| 2151-2500 | 600 | 300 | 165 |
| 2501-2800 | 685 | 345 | 185 |
| 2801-3200 | 735 | 370 | 195 |
| 3201-3500 | 810 | 405 | 215 |
| 3501-4500 | 895 | 450 | 235 |
| 4501-5600 | 1155 | 580 | 290 |
| 5601-7000 | 1260 | 630 | 315 |
| 7001-9000 | 1365 | 685 | 345 |
| 9001-12000 | 1575 | 790 | 395 |
| 12001-15000 | 1995 | 1000 | 500 |
| 15001 & above | *** | ** | * |

Minimum Retail Sale Price for the EDP category 15001 & above will be fixed as per the following formula

| | | |
|---|---|---------------|
| *** Minimum Retail Sale Price in case of quarts | = | (EDP x 14%) |
| ** Minimum Retail Sale Price in case of Pints | = | (EDP x 7%) |
| * Minimum Retail Sale Price in case of Nips | = | (EDP x 3.53%) |

Provided further that In case of non maintaining the Minimum Retail Sale Price by the retail sale (L-2/L-14A) licensee of CL, IMFL, IFL, Beer etc., the licensing unit of the licensee will be automatically suspended on detection of breach of conditions of minimum retail sale rates for the day of detection and two days of following it. The vend shall be sealed by Competent Authority for this period with prior intimation to Excise & Taxation Commissioner, U.T., Chandigarh. The sealing of the vend shall be in addition to any other penal proceedings under the Law that may be initiated.

Note(1):-Minimum Retail sale Price of Indian Wine will be fixed as per the following formula

(Ex-Winery Price + Excise Duty + Import Fee + Permit Fee + TCS + VAT @12.5%) + (50% profit of the EWP to be rounded off to next rupee).

Minimum Retail sale Price of Imported Wine will be fixed as per the following formula

(Ex-Winery Price + Excise Duty + Import Fee + Permit Fee + TCS + VAT @12.5%) + (30% profit of the EWP/EDP to be rounded off to next rupee)

Fixation of Minimum Retail sale Price of Imported Foreign Liquor (Bio-Brand)

EDP (as approved in the label) + Permit Fee + Excise Duty + Import Fee + TCS + VAT@ 12.5% + all other levies as applicable

BEER

| MINIMUM RETAIL SALE PRICE OF INDIAN BEER FOR EXCISE POLICY PERIOD 2024-25(01.04.2024 to 31.03.2025) | |
|--|-----------|
| Light Beer & Strong Beer (per Bottle of 330 ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v) | Rs. 70/- |
| Light Beer & Strong Beer (per Bottle/ Can of 500 ML having alcoholic contents upto 5.25% v/v & upto 8.25% v/v) | Rs. 90/- |
| Super Mild Beer(per bottle of 650 ML having alcoholic content upto 3.5% v/v) | Rs. 70/- |
| Light Beer (per Bottle of 650 ML having alcoholic contents above 3.5% v/v and upto 5.25% v/v) | Rs. 110/- |
| Strong Beer (per Bottle of 650 ML having alcoholic contents above 5.25% v/v and upto 8.25% v/v) | Rs. 120/- |

Note (2):-Minimum Retail Sale Price will be mandatorily mentioned in legible and complete words, as well as in digits on all brands of Beer, IMFL, IFL and Country Liquor etc. No Maximum Retail Sale Price is fixed for any kind of liquor brand for the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025)."

16. In the said Rules, in Rule 37 for the condition 35, following shall be substituted namely :—

"No compensation of any kind or relief in license fee on account of natural calamity such as fire, floods, drought, earthquake etc. or on account of riots or as a result of preventive closure ordered by the Chandigarh Administration or as a result of any remission by a court order or order of the competent authority, beyond the specific relief given or due to any action taken by any Department of Chandigarh Administration, shall be admissible to the licensee except as provided under clause 37 of the Excise Policy Year 2024-25 (01.04.2024 to 31.03.2025)."

17. In the said Rules, in Rule 37 for the condition 19-A, the following shall be substituted namely :—

"No Licensee or any other person in his employment, or acting for and on his behalf, shall sell or cause to be sold or otherwise deliver in any other manner, whatsoever, any liquor by receiving the price less than the price fixed by the Excise Commissioner, for such liquor.

It is further provided that, if any licensee under the Excise Act is found selling expired liquor, such licensee shall attract a penalty of Rs. 75,000/- for first time violation, Rs. 1,00,000/- for second time violation and Rs. 1,25,000/- for each subsequent violation."

18. In the said Rules, in Rule 37 after the clause 37, the following new clause 38 shall be inserted namely :—

"It will be mandatory for all the retail sale liquor vends i.e. L-2/L-14A to install CCTV cameras at their vend with 30 days backup by 01st May, 2024."

19. In the said Rules, in Rule 38, in the Condition No. 16, for clause (f) the following clause shall be substituted namely : —

"(f) The minimum retail sale price of Country Liquor 50 degree, 60 degree & 65 degree allowed to be sold at licencing Units is fixed as under: -

| Country Liquor | (50 degree) (in Rs.) | (60 degree) (in Rs.) | (65 degree) (in Rs.) |
|-----------------------|---------------------------------|---------------------------------|---------------------------------|
| Quart (750 ML) | 150/- | 160/- | 185/- |
| Pint (375 ML) | 85/- | 90/- | 95/- |
| Nip (180ML) | 50/- | 60/- | 60/- |

20. In the said rules, in Rule 37, in condition (10), the following shall be substituted namely: -

"The licensee shall not give to any customer any free dole of liquor nor shall give any customer at perquisite or dasturi on the price of liquor sold.

Further, the licensee can at no time advertise the sale of liquor by announcing it on loudspeakers or by any other means. All signages and advertisements of the availability of liquor shall be prohibited. All the licensees are bound to abide by Chandigarh Advertisement Control Order, 1954."

21. In the said rules, in Rule 38, in special condition (2) for the existing clause (d), the following shall be substituted namely :—

"It shall be mandatory for all the retail sale licensees to issue invoice for sale at their vends. It will also be mandatory for the retail sale licensees to provide an alternate option of payment to the customer instead of cash payment i.e. POS machines at sale points is being introduced. In case of violation of this provision, a penalty of Rs. 5000/- per incident shall be imposed on the licensee, after enquiry by the Collector (Excise).

It will be mandatory for all the retail sale liquor vends (L-2/L-14A) to issue computerized bills."

Dated : 07.03.2024.

Secretary, Excise & Taxation,
Chandigarh Administration.