

EXCISE POLICY FOR THE YEAR 2024-25

The Excise Policies of the State have successfully achieved and strengthened the long term objectives of breaking the cartels, broad-basing the trade by facilitating the entry of new players of even modest means, simplifying/unifying the structure of wholesale supply of liquor by giving wholesale licenses to retail licensees, establishing a transparent system of allotment of retail outlets, complete check on manufacturing/sale of spurious liquor, thwarting all attempts of evasion of excise levies, plugging the leakage/pilferage, optimization of revenue, creating ambience for legitimate and responsible drinking, providing good quality liquor at reasonable price to those who drink and to minimize the social cost of consumption.

Maximization of Government Revenue to generate resources that can be utilized to finance developmental projects is always accorded a high priority on the agenda by the policy planners. However, when it comes to framing a policy such as Excise Policy, social considerations and ramifications also assume paramount significance. An ideal Excise Policy, therefore, not only has to strike a delicate balance between the twin objectives of preventing dominance in liquor trade or social degeneration on the one hand and securing an optimum revenue for the Government on the other, but also has to address the concerns of all the four key stakeholders i.e. the Government, the Manufacturers, the Licensees and Consumer alongwith social considerations and ramifications.

While preparing Excise Policy, 2024-25, the challenges thrown by excise policies of neighbouring States have been borne in mind, as 21 out of 22 districts are bordering with other States. Besides, several changes are being introduced with a view to delegate, to ensure Ease of Doing Business and increase transparency. The detailed provisions of the Excise Policy for the year 2024-25 are as under:-

DURATION OF EXCISE POLICY FOR THE YEAR 2024-25:-

The duration of Excise Policy for the year 2024-25 will be from 12.06.2024 to 11.06.2025.

1.1 TOTAL NUMBER OF VENDS:

The maximum number of L-2/L-14A vends in the State during the Excise Policy Year 2024-25 shall be 2400.

1.2 LOCATION OF VENDS AND SUB-VENDS:

1.2.1 ESTABLISHMENT OF VENDS AND SUB-VENDS:

No person to whom a license for retail liquor outlet is granted can establish the same on such premises as is situated at a distance of less than 150 meters from the main gate of a recognized school/ College/ main bus stand and a place of worship. Provided that in case of Urban retail liquor outlets, the Excise Commissioner can relax

such distance from 150 meters to 75 meters on the recommendation of the Deputy Excise and Taxation Commissioner (Excise) concerned. Further, in urban areas, the retail liquor outlets may preferably be located in the market places. However, this provision will not apply in such cases where a new recognized school/ College/ main bus stand or a place of worship comes up within a distance of 150 meters during the currency of the year, subsequent to the establishment of vend in the policy year 2024-25.

1.2.2 RESTRICTION OF LOCATION ON SCHEDULED ROADS ETC:

No license for sale of liquor shall be granted to a shop that is:

- (i) Visible from a National or State Highway;
- (ii) Directly accessible from a National or State Highway and
- (iii) Situated within a distance of 500 meters of the outer edge of the National or State Highway or of a service lane along the highway.

Provided that in case of areas comprised in local bodies with a population of 20000 people or less, the distance of 500 meters shall stand reduced to 220 meters.

Provided further that above restrictions shall not apply to the liquor vends located within the limits of municipal areas.

However, the above provisions shall be subject to the decision in Special Leave Petition (Civil) No. 9046 of 2019 pending before Hon'ble Supreme Court of India.

Provided further that like in earlier years, it shall be the responsibility of the successful bidder to ensure due compliance of the various provisions of Food Safety and Standard Authority of India, Municipal Bye-laws, National Highway Authority of India Act, 2002, Punjab Scheduled Roads and Controlled Areas Restriction of Unregulated Development Act, 1963 or any other law applicable, wherever required.

Note: It shall be the responsibility of the DETC (Excise) of the district concerned to ensure the strict compliance of the above-stipulated restrictions.

1.2.3 PROVISION FOR OFFERING PLACES FOR LIQUOR VENDS:

The Department shall facilitate setting up of the liquor vends having high revenue potential in the sites owned by HSVP, HSIIDC, Metropolitan Development Authorities in the State (like GMDA, FMDA, PMDA etc.), Haryana Tourism Corporation, Urban and Rural Local Bodies etc., wherever possible.

However, the rent thereof, shall be paid by the licensees directly to such Department/Corporation. The DETC (Excise) shall ensure the payment of rent and will send a report to Excise and Taxation Commissioner on monthly basis.

1.2.4 NO VEND WHERE GURUKULS ARE FUNCTIONING:

No liquor vend or sub-vend shall be located in the villages where gurukuls are functioning.

1.3 COMMAND AREA AND MANNER OF GRANT OF SUB-VENDS:

1.3.1 COMMAND AREA OF A ZONE:

As prescribed in clause 2.2 of this policy, the vendes in rural and urban areas, for the purpose of allotment, shall be grouped into three types of Zones, namely urban zones, rural zones and mixed zones. The command area of a rural zone shall be the geographical area specified for establishing rural vendes/sub-vendes in the zone as per excise arrangement. DETC (Excise) will be the competent authority to determine such command area as part of the excise arrangement. Likewise, in case of mixed zone, the command area shall be the geographical area specified in the excise arrangement for establishing only rural vend/sub-vendes therein.

The location of vendes in Urban areas will be fixed in the excise arrangement. In rural areas, the licensee shall have freedom to locate his vend(s) at any place within the command area of the Zone, subject to other provisions of excise policy/rules and approval of the DETC (Excise). However, in exceptional circumstances, the Excise and Taxation Commissioner (FC) can change the location of any urban vend after passing a speaking order. Similarly, in case of any rural vend or sub-vend as well, the Excise and Taxation Commissioner (FC), in exceptional circumstances, can direct to shift location of such vend/sub-vend within the command area of zone.

The licensee is required to make his own arrangement for opening of the vend(s) and sub-vend(s), with prior approval of site plan by the DETC (Excise) of the district. The location of all L-2/L-14A vendes, sub-vendes and Tavern located in the district shall be mapped/geo-tagged by the DETC (Excise) concerned and shall be uploaded on the web portal of the Department.

Provided that if in any case the main rural vend has to be closed down due to any reason, the licensee may shift that vend into the command area of that zone with the prior approval of the DETC (Excise) of that district.

1.3.2 MANNER OF GRANT OF SUB-VENDS:

- a) One sub-vend may be allowed in a village, if the population of such village is upto 5000.
- b) Upto two sub-vendes may be allowed in a village, if the population of such village is more than 5000.

The licence fee per Sub-Vend in rural area shall be as under:-

Population of village	Licence fee per sub-vend (in Rupees)
Upto 1000	1.50 Lakh
1001-10000	3.00 Lakh
10001 and above	4.50 Lakh

The limit/restriction on number of sub-vends in a particular village shall be as per above provisions. It is further clarified that the number of sub-vends in a particular village is allowed irrespective of count of main vend(s) in that particular village.

Note:- For the purpose of this clause, “Population of Village” means population of village as per Family Information Data Repository (FIDR) established under the Haryana Parivar Pehchan Act, 2021 as on date 15.05.2024.

1.3.3 The DETC (Excise) is required to decide an application for establishment of sub vend within 15 days from the date of receipt of application and it shall be deemed approved if no decision is taken by him in the stipulated period.

The grant of sub-vend shall not be right of applicant licensee. While deciding such applications, the DETC shall take into consideration the concerns of neighbouring retail zones.

The licensee can make an appeal to Collector (Excise), if his application is rejected. The Collector (Excise) shall take a decision within seven days of receipt of such Appeal.

The application for grant of sub-vend shall be submitted in online mode by the applicant licensee. The location of every sub-vend in the rural area will also be mapped/geo-tagged.

1.3.4 The licensee can shift a sub-vend with prior approval of the Deputy Excise & Taxation Commissioner (Excise) within his command area in case the existing sub-vend has to be closed down due to court orders, local resistance or any other reason beyond the control of the licensee. However, the licence fee deposited for sub-vend shall not be refundable or adjustable towards any other liability of the licensee if the sub-vend has to be closed down due to court order, local resistance or any other reason.

1.3.5 LOCATION OF VENDS/SUB-VENDS:

There has to be a minimum distance of 2.0 KMs between any two main vends or between any two sub-vends or between any main vend and sub-vend belonging to two different licensees in rural areas. In case of dispute between a main vend and a sub-vend, preference shall be given to the main vend. In other cases, preference shall be given to the main vend/sub-vend set up earlier in time.

The rural vend/sub vend of a zone shall also have to maintain a minimum distance of 2.0 KMs from any urban vend belonging to a different licensee.

It is further provided that DETC (Excise) will be the competent authority to resolve the conflicts and ensure the compliance of the above provisions for the zones situated within his district. The Collector (Excise) will be the competent authority to resolve the conflicts and ensure the compliance of the above provisions for zones falling under different districts.

The sub-vend shall also be subject to all other provisions of law. The vend/sub-vend is required to be preferably located on the 'phirni'. No vend or sub-vend in a rural zone can be located at a distance of less than 50 meter from the main gate of any house except when the licensee has submitted to the jurisdictional DETC, the written NOC(s) duly signed by all Heads of the families residing in every house whose main gate is within this 50 meter distance. All the provisions with regard to location of vends shall also apply to the sub-vends.

1.4 TAVERN (L-52):

1.4.1 The authorized drinking places for on premises consumption of liquor shall be known as "Taverns". Only one Tavern per retail zone shall be allowed. The tavern license in form L-52 shall be granted with the retail vends of liquor (L-14A/L-2) only in urban areas and sub-urban areas falling within 5 KMs from the outer limit of respective Municipal Corporation/ Council/ Committees and borders with other States. In addition, Tavern shall also be granted in the areas under Metropolitan Development Authorities (like GMDA, PMDA etc.), and places where HSIIDC has developed Industrial Model Townships and theme/specialized industrial parks like IMT Manesar, IMT Bawal, IMT Rohtak, IT Park Manesar, IT Park Panchkula, etc.

The license for tavern shall be granted by the Deputy Excise & Taxation Commissioner (Excise) concerned. The taverns shall be operated strictly as per the provisions of the Haryana Excise Act 1914, rules framed thereunder and the Policy/Orders/Instructions issued by the competent authority.

In the areas mentioned above, Tavern shall be granted at a fixed fee as under:-

District	Fixed fee per Tavern
Gurugram	3% of licence fee of Zone
Faridabad, Panchkula and Sonapat	2% of licence fee of Zone
Other remaining districts	1% of licence fee of Zone

1.4.1.1 No tavern shall be allowed in villages except as provided under clause 1.4.1.

1.4.2 The retail zone licensee shall submit the application in online mode for grant of license for Tavern. The DETC (Excise) shall decide an application for establishment of Tavern within 10 days from the date of receipt of application and it shall be deemed approved if he/she takes no decision in the stipulated period. Further, the applicant licensee can make an appeal to the Collector (Excise), if application is rejected. The Collector (Excise) shall take a decision within seven days of receipt of the said Appeal.

In case, the retail licensee does not intend to run tavern by himself/herself, the licensee with the approval of DETC (Excise) concerned, authorize any other person for running tavern. Such authorized person should not have been barred under the Punjab Intoxicant License and Sales Order, 1956. The licensee as well as authorized person shall be jointly and severally responsible for any violation or breach of provisions/norms of the Excise Act and rules and the conditions imposed under the Policy.

1.4.3 The licensee or his authorized person running Tavern, wherever legally required, shall have GST & FSSAI registration. The licensee shall have proper structure and furniture and maintain cleanliness and hygienic environment. The licensee shall install necessary fire-fighting equipment and comply with the norms of the Haryana Fire and Emergency Services Act, 2022, if applicable, in the approved premises of Tavern.

Tavern shall not be operated in an open space without boundary. The space has to be confined and enclosed and shall not be a thoroughfare or a crossing being used by general public. The area of tavern at ground floor shall be covered with roof. The space shall not be ordinarily visible to the passersby and the access to such a space should be through a well-defined entry. The overall objective is to prevent drinking in public in full view of the passersby. Tavern can be operated from only one designated floor in adjoining covered space. The area of Tavern shall be approved by DETC (Excise) at the time of approval of the Tavern and licensee shall not encroach beyond the area approved. Liquor shall not be permitted to be sold or served in any manner in the Tavern.

1.5 SALE OF LIQUOR AT VENDS:

The licensee shall have the flexibility to decide the type/quantity of liquor i.e. CL only or IMFL only or both CL and IMFL, to be sold at each vend within his Zone, subject to overall limit of annual quota of the zone and lifting schedule as prescribed in this policy.

The licensee shall be required to get the site plan of each vend and sub-vend approved by DETC (Excise) of the district before bringing the vend/sub-vend in operation.

The licensee shall install necessary fire-fighting equipment and comply with the norms of the Haryana Fire and Emergency Services Act, 2022, if applicable, in the approved premises.

Note: For the purpose of this clause only, IMFL will include IMFS, IFL(BIO), Beer, Wine, Cider and RTB. However, the licensee will have to obtain a licence in the form of L-2BF for conducting retail sale of IFL(BIO).

1.6 AVANT-GARDE OUTLET:

The licensee may convert one or more of his composite vends to Avant-Garde Outlet(s) in posh market or shopping mall of the urban area, where he intends to sell IMFL only. For this purpose, some of the retail outlets in the posh markets or shopping malls of the urban areas shall be identified to be allotted as Avant-Garde Outlets. Further, any retail licensee in urban areas having licence fee of his zone; (a) equal to or above Rs. 15 Crore in case of Gurugram and Faridabad; (b) equal to or above Rs. 5 Crore in case of remaining districts, shall have the option to convert his vend into Avant-Garde Outlet after allotment of vends, by making an application to the Department. Such application shall be examined and considered for approval by a committee comprising of the DETC (Ex), DETC (ST) and two senior most ETOs of the district.

The Department, keeping in view the clientele and potential of the area, shall identify the Avant-Garde Outlets. These Avant-Garde Outlets shall have to be air conditioned and should have good quality flooring i.e. wooden/ vitrified tiles/ granite etc. The vends should be well decorated with shelves so that various brands are displayed in shelves with systematic layout plan. The licensee shall display the brand wise rates. The licensee shall issue machine-generated invoices (POS).

The customers shall have the facility to walk in the shops and select his/ her choice of brand from the shelves. The Avant-Garde Outlets shall be located in shopping malls or SCO/ SCF or well-constructed prefabricated structure of equal quality only in posh market areas. The Avant-Garde Outlets shall have separate section for IFL (BIO). The Avant-Garde Outlets shall be entitled to lift an additional quota up to 5% of such vend's basic quota without any levy of additional excise duty i.e. at the rate of excise duty as applicable to basic quota. For the purpose of this clause, the basic quota of such vend shall be worked out by dividing the basic quota of zone with the number of vends in the zone.

The licensee shall install necessary fire-fighting equipment and comply with the norms of the Haryana Fire and Emergency Services Act, 2022, if applicable, in the approved premises.

1.7 ISSUE OF INVOICE:

It shall be mandatory for all the retail licensees to issue an invoice on sale through Point of Sale (POS) on demand. Further, POS machine(s) shall be installed at sale counter of all the retail vends. Further, the licensee shall be required to adopt the integrated solution of POS prescribed by department. This provision shall also be applicable to bar licensees such as L-4/L-5, L-12C, L-12G, L-10E etc.

In case of breach of this provision, a penalty of Rs.5000 per violation for first 10 violations, Rs. 10000 per violation for next 10 violations and Rs. 25000 per violation for next 10 violations shall be imposed against the licensee, after enquiry by

the excise officer concerned. In case of any subsequent violation, the licence may be cancelled with forfeiture of security, after enquiry by the DETC (Excise) concerned.

2. MANNER OF DISPOSAL OF RETAIL VENDS OF LIQUOR:

2.1 THE PERIOD OF ALLOTMENT:-

The retail licences (L-2 and L-14A) will be allotted for a period of one year i.e. from 12.06.2024 to 11.06.2025 referred hereinafter as policy year or policy year 2024-25. The policy period shall be divided into four quarters, as under:-

Quarter	Period
1 st	12.06.2024 to 11.09.2024
2 nd	12.09.2024 to 11.12.2024
3 rd	12.12.2024 to 11.03.2025
4 th	12.03.2025 to 11.06.2025

Each quarter shall be further divided into 3 months. Each excise month will start from 12th day of the calendar month and will end on 11th day of subsequent calendar month. Any reference to month in the policy, unless the context provides otherwise, shall be deemed accordingly.

2.2 UNIT OF ALLOTMENT (ZONE):-

The allotment of retail outlets of country liquor and IMFL shall be done in units of zones. Every zone shall comprise of two vends which will be displayed in the excise arrangement. The zones shall be categorized as under:-

- i) Urban Zones having two retail vends, both located in urban areas with prefixed locations;
- ii) Rural Zones having two retail vends, both located in rural areas, with flexibility to the licensee to decide the location of these vends anywhere in his command area;
- iii) Mixed Zones having two retail vends, with one vend having prefixed location in urban area as fixed in the excise arrangement and the other vend in rural area anywhere in his command area.

The establishment of vends shall be subject to the compliance of other provisions of the policy.

2.3 MODE OF ALLOTMENT:-

The allotment of retail zones of CL (L-14A) and IMFL (L-2) vends shall be made by inviting e-tenders through the departmental portal in a completely secure and transparent manner. The detailed procedure for e-tendering shall be finalized by the

ETC which shall be displayed by uploading the same on the website of the Department www.haryanatax.gov.in.

2.4 RESERVE PRICE:

The reserve price for the Zone of vends shall be fixed in advance. The DETCs (Excise) shall make a fresh assessment of reserve price for Zone of vends of their respective districts and get it approved from the ETC (FC).

2.5 RECOMMENDATION COMMITTEE:

The process of allotment shall be conducted by a committee headed by the Deputy Commissioner with Deputy Excise and Taxation Commissioner (Excise), Deputy Excise and Taxation Commissioner (ST) of the respective district as its members, in the presence of the participants who wish to be present on the date of evaluation of e-bids to be published by the Department in the newspapers. The allotment shall be done by way of inviting e-bids.

2.6 DISPLAY OF EXCISE ARRANGEMENTS:

The excise arrangement-

- a) In case of rural Zones shall contain the Name of the Zone, Zone Code, Command area of the Zone, Number of vends in the Zone, Quota of IMFL and CL each, quota of IFL (BIO) if applicable, Type of Zone i.e. Rural only, Reserve Price of the Zone, etc; and
- b) In case of Urban Zones shall contain the name of the Zone, Zone Code, Location of the vends, Number of vends in the Zone, Quota of IMFL, CL and IFL (BIO), if applicable, Type of Zone i.e. Urban only, Reserve Price of the Zone, etc.
- c) In case of mixed zone (consisting of one urban and one rural retail vend), it shall contain the name of the Zone, Zone Code, Location of the urban vend, command area of the zone for establishing rural vend/sub-vends, number of vends in the Zone, Quota of IMFL, CL and IFL (BIO), if applicable, Type of Zone i.e. mixed zone, Reserve Price of the Zone, etc.

The District-wise excise arrangements shall be prominently displayed in the offices of the Deputy Commissioner, DETC (Excise) and DETC (ST) of the District concerned, JETC (Range) concerned as well as on the website of the Department www.haryanatax.gov.in.

The objections from public/stakeholders shall be invited by the concerned DETC (Excise) on the draft excise arrangement prepared in the manner described above. This shall be done by prominently displaying these excise arrangements in the offices of the Deputy Commissioner, DETC (Excise) and DETC (ST) of the District concerned, in the office of JETC (Range) concerned as well as on the website of the

Department www.haryanatax.gov.in. Two clear days shall be given by the DETC (Excise) concerned for inviting such objections. He shall carefully examine and decide the objections, within two days thereafter. The decision of DETC (Excise) in this regard shall be final. The final excise arrangements shall be prepared accordingly.

2.7 INVITATION OF BIDS:

The detailed procedure regarding invitation of e-bids will be finalized by the ETC(FC), which shall be displayed on the website of the department www.haryanatax.gov.in. The schedule including notice period for inviting e-bids/e-tender from general public for allotment of zones of retail vends shall be as decided by ETC(FC). At the time of applying for registration for participation in the bid, submission of Aadhar Card/ PPP (Parivar Pehchan Patra), Permanent Account Number (PAN), Income Tax Returns for the last three assessment years and Net worth of minimum Rs. 60 lakhs duly certified by a Chartered Accountant registered with ICAI of the applicant(s), shall be mandatory.

2.8 SECURITY DEPOSIT (5% OF BID AMOUNT) ON THE DAY OF ALLOTMENT:

The successful bidder shall have to deposit 5% of the bid amount on the day of allotment as the first part of security. In case he/she fails to deposit the 5% of the bid amount on the said date, bid shall be cancelled and earnest money deposited by him/her shall be forfeited. Such bidder shall be blacklisted for five years. Further, the allotment of such Zone of vends shall be made afresh by e-bids as in the case of unallotted Zone of vends. A bidder shall be treated as an allottee of a Zone when he deposits 5% of the bid amount on the date of opening of bid itself or immediately thereafter.

2.9 LIST OF SUCCESSFUL ALLOTTEES:

The list of successful allottees shall be displayed at a conspicuous place in the office of the Deputy Excise and Taxation Commissioner (Excise) of the respective district. The list shall also be displayed on official website of the Department i.e. www.haryanatax.gov.in.

2.10 SUBMISSION OF DOCUMENTS BY THE SUCCESSFUL ALLOTTEES:

Every successful allottee, before starting the operation of vends in his Zone, shall submit a solvency certificate duly attested by Tehsildar or a bank guarantee of value equal to or more than 10% of the licence fee of the zones allotted to him/her. The successful allottee shall also have to file an affidavit on a non-judicial stamp paper of the value of Rs.100/- in the prescribed format. The affidavit is required to the effect that he has not been convicted of any non-bailable offence by any criminal court or of any offence punishable under the Haryana Excise Act, 1914 or the Opium Act, the East Punjab Opium Smoking Act, 1948, the East Punjab Molasses (Control) Act, 1948, the Indian Power Alcohol Act, 1948 as applicable to Haryana or the Narcotic

Drugs and Psychotropic Substances Act, 1985. The affidavit shall also be required to the effect that he is not a defaulter and has paid all past dues of excise revenue in Haryana. The failure to furnish the affidavit or solvency certificate prescribed herein or furnishing false affidavit shall be a sufficient ground for cancellation of license; which shall be re-allotted at his cost and risk.

Further, every successful allottee, before starting the operation of vends in his Zone, shall also submit following documents namely

- (i) One proof of identity having his/her photograph like voter ID card, passport, ration card, driving license.
- (ii) Aadhar card (UID) / PPP (Parivar Pehchan Patra).
- (iii) Income Tax Returns for the last three assessment years.
- (iv) Net worth of minimum Rs. 60 lakhs duly certified by a Chartered Accountant registered with ICAI.
- (v) Surety Bond in the prescribed format.

All the documents have to be duly attested by a Notary Public or Gazetted Officer and duly stamped with his name and designation. The documents shall be submitted before the start of his/ her business. The successful allottee shall provide a photocopy of PAN Card issued by the Income Tax Department, alongwith other documents.

2.11 VERIFICATION OF DOCUMENTS:

The verification of particulars of the successful allottees shall be made before the licence is actually granted. The documents furnished by the successful allottee shall be verified by the Excise Inspector of the respective circle and shall be counter signed by the Excise and Taxation Officer (Excise)/Assistant Excise and Taxation Officer (Excise) concerned, before the licence is actually granted.

2.12 GRANT OF LICENSES:

2.12.1 Before the licence is granted, the DETC (Excise) shall ensure that all the essential documents are duly submitted. The licenses shall be granted by the Deputy Excise and Taxation Commissioner (Excise) of the district on behalf of the Collector after the approval of the ETC (FC), Haryana.

2.12.2 All licences, whether for wholesale or for retail sale, shall be granted subject to the provisions of the Haryana Excise Act, 1914 and the Rules/ Regulations/ Instructions/ Policies framed there under from time to time as applicable to the State of Haryana.

Note: All allotments of licenses are subject to the approval of the Excise & Taxation Commissioner (Financial Commissioner). The ETC (FC) may reject, without assigning any reason, any allotment in public interest as the case may be, within 10 days of the date of allotment. In case no decision of Excise and Taxation Commissioner (FC) is conveyed within the stipulated period of ten days, the allotment shall be deemed to have been approved by the ETC (FC).

2.13 GENERAL CONDITIONS:

2.13.1 DRY DAYS:

The provisions of the Punjab Shops and Commercial Establishment Act, 1958 in the areas wherein it is in force shall remain inoperative so far as they relate to hours of sale of liquor in the case of licensed premises. The dry days in such licensed premises shall be observed as hereunder:-

- i) Republic Day (26th January) up to 5:00 pm
- ii) Independence Day (15th August) up to 5:00 pm
- iii) Mahatma Gandhi's Birthday (2nd October) Full Day

The liquor shops shall also be required to remain closed during any Parliament elections or State Assembly elections as per the directions of the Election Commission of India. For elections to Panchayati Raj Institutions/Urban Local Bodies in Haryana, the liquor shops shall be required to remain closed in the area of election. The licensee shall not be entitled to any compensation of any kind or relief in licence fee or quota on account of such closure.

If any breach of dry day is detected, in addition to the penal proceedings, the licensed vend shall be automatically sealed for seven days commencing from the next day of the dry day by DETC (Excise) under intimation to the Excise and Taxation Commissioner and Excise Collector. No compensation of any kind or relief in licence fee on such account shall be given.

2.13.2 WEEKLY REST FOR EMPLOYEES:

The employees working at the retail liquor outlets shall be entitled to a weekly rest and their daily working hours are limited to 8 hours per day.

2.13.3 BAR ON EXHIBITION OF PHOTOGRAPHS:

The Pictures and Photographs of Mahatma Gandhi, Acharya Vinoba Bhave and other National leaders, as notified by the Excise and Taxation Commissioner, Haryana from time to time cannot be exhibited on any premises licensed under the provisions of the Haryana Excise Act, 1914 and rules framed thereunder.

2.13.4 BAR ON ADVERTISEMENT:

The licensees can at no time advertise the sale of liquor by announcing it on

loud-speakers, through social media or by any other means.

All signages and advertisements of the availability of liquor shall be prohibited.

The retail licensees shall maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be put up inside and outside the vend and Tavern. Proper lighting shall be ensured at the night time.

The name of the licensee and year for which license is granted shall be displayed in Hindi and English on a board of suitable size on the face of vend as well as sub-vend by the retail licensee subject to fulfilment of all other statutory norms and instructions.

Moreover, a signboard should have following details prominently displayed at every vend/sub-vend:

“BE SAFE - DO NOT DRINK AND DRIVE”	
Excise Year	
Name of the Licensee	
Contact number of the Licensee	
Zone Number & License number	
Type of outlet (vend/sub-vend)	
Sub-vend serial number as allotted by DETC (Excise), if applicable	
Village, District	
Contact number of Excise Inspector	
DETC (Ex) office contact number	
Time of opening and closing of vend	

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

In case of any violation of the this clause, a penalty of Rs. 10,000/- for first offence, a penalty of Rs. 20,000/- for second offence and a penalty of Rs. 30,000/- for third offence shall be imposed by the DETC (Excise) of the district. Any subsequent violation will be treated as major violation inviting action under Clause 2.13.5 of this policy.

2.13.5 SEALING OF VENDS FOR MAJOR VIOLATION/BREACH:

In case of any major violation of the terms and conditions of license granted to any licensee, his/her vend(s) may be sealed, if so considered necessary, by the DETC (Excise), under intimation to the Excise and Taxation Commissioner. Such sealing shall be without prejudice to any other penalty or action that may be taken against him under the law.

2.13.6 No compensation shall be given to licensee for sealing of his vend(s) under the above clause.

2.13.7 SURETY BONDS:

Every successful allottee shall furnish surety of at least two solvent persons in form of a surety bond, of value equivalent to the license fee of zone(s) allotted in his/her name, as per the prescribed format before the commencement of business.

2.13.8 PROHIBITION OF LOCATION AT CERTAIN PREMISES:

The retail vends of L-2 and L-14A (except at Haryana Tourism complexes) licenses shall not be run on premises used as hotels or restaurants or at places providing eatables.

2.13.9 All levies as prescribed under Excise Policy 2024-25, Haryana Excise Act, 1914 and the Rules/Regulations framed there under and/or amended from time to time as applicable to the State of Haryana shall be attracted.

2.13.10 The Country Liquor of 50 degree proof as well as 65 degree proof (Metro Liquor), to be sold in sealed bottles for consumption off the premises, shall be made from Extra Neutral Alcohol (ENA). The distilleries are required to use pilfer-proof seals on bottles of country liquor and further comply with the standardization norms fixed in this regard from time to time.

2.13.11 The bottles to be used for bottling of country spirit of 50 degree proof shall be made of 'pucca glass' or PET bottles manufactured on fully automatic machines.

The country liquor of 65 degree proof i.e. Metro Liquor and Indian Made Foreign Spirit shall be made available in 'pucca glass' bottles only. The bottles shall be required to be 'moulded' as provided under the rules. Further, the quality and thickness of PET as well as Glass bottles shall strictly comply with FSSAI norms, which shall be monitored regularly by the Excise Officers concerned.

2.13.12 All the labels to be affixed on bottles of country spirit and IMFS shall be required to bear the inscription "FOR SALE IN HARYANA ONLY" and the statutory warnings "CONSUMPTION OF ALCOHOL IS INJURIOUS TO HEALTH" & "BE SAFE-DON'T DRINK AND DRIVE".

The above statutory warnings shall be inscribed more prominently on all the labels. For alcoholic beverages having pack size up to 200 ml, the font size of statutory warning shall not be less than 1.5 mm. For alcoholic beverages having pack size above 200 ml, the font size of statutory warning shall not be less than 3 mm.

Further, all the labels to be affixed on the bottles of country spirit of 65 degree proof shall be required to bear conspicuously the inscription "Strong Liquor".

2.14 APPLICATION/ PARTICIPATION FEE:

A bidder shall have to deposit a participation fee of Rs. 1,50,000/- for each bid in any Zone. The participation fee is non-refundable and non-adjustable. The participation fee shall be deposited through cash or demand draft in the office of DETC (Excise) of the district of his registration. In case of cash, a duly signed receipt shall be issued by the office of DETC (Excise).

2.15 EARNEST MONEY:

Each bidder has to furnish the Earnest Money along with his bids. The Earnest Money shall be payable in the form of bank draft only. The demand draft shall be payable in favour of Excise and Taxation Commissioner, Haryana, Panchkula. The amount of earnest money shall be as under:-

Sr. No.	Reserve Price of Zone	Earnest Money
(i)	Less than Rs.3 Cr.	Rs.12.5 Lakh
(ii)	Rs.3 Cr. & above but less than Rs.5 Cr.	Rs.25 Lakh
(iii)	Rs.5 Cr. & above but less than Rs.10 Cr.	Rs.50 Lakh
(iv)	Rs.10 Cr. & above but less than Rs.25 Cr.	Rs.75 Lakh
(v)	Rs.25 Cr. & above but less than Rs. 40 Cr.	Rs.100 Lakh
(vi)	Rs.40 Cr. & above	Rs.150 Lakh

The earnest money shall be refunded in the case of unsuccessful bidders, unless it is forfeited. However, no interest shall be payable on the earnest money so refunded. In case of successful allottee, it shall be adjusted towards the security amount to be deposited by the allottee.

2.16 PROCESS OF ALLOTMENT OF UN-ALLOTTED ZONES OF VENDS:

Those zones of vends which remain un-allotted at the start of the policy year, shall be allotted by inviting e-bids again following the same procedure even after the commencement of the policy year. Efforts shall be made to allot such Zones of vends at the earliest possible.

The process of inviting tenders shall be continued by successively reducing the reserve price in the following manner:-

- i) In the slabs of maximum upto 5% of the original reserve price in case reserve price of the Zone is Rs.5.00 Cr or less.
- ii) In the slabs of maximum upto 3% of the original reserve price in case reserve price of the Zone is more than Rs.5.00 Cr.

till these are allotted or up to 04th July, 2024 or the next working day in case 04th July, 2024 happens to be a holiday, whichever is earlier. The quota of zone in such case shall be reduced. The ETC (FC) shall be the final authority to fix quota.

However, the minimum reduction in quota shall be commensurate to the number of days lapsed before allotment of zone.

In case where the Zone of vends remains un-allotted by 11.06.2024, the Deputy Excise and Taxation Commissioner (Ex), with the approval of Collector (Ex), may allow the existing licensee, of such Zone of vends during the previous year 2023-24, at his option, to continue operating the same till the time it is allotted. The quota and licence fee payable by such licensee for such period shall be computed for the days of his operation beyond 11.06.2024 proportionately on the basis of incidence and quota of such vend for the year 2023-24. This licence fee shall be payable on daily basis in advance. The unsold stock of such vend as on 11.06.2024 shall be allowed to be carried forward on payment of difference of excise duty, if any, on such stock. However, no stock transfer fee shall be levied on such carried forward stock.

In case any Zone of vends still remains un-allotted up to 04th July, 2024 or the next working day in case 04th July, 2024 happens to be a holiday, such zone shall be disposed of by the Excise and Taxation Commissioner by taking appropriate measures as he may deem fit in the interest of revenue, in consultation with the Collector (Excise) and the DETC (Excise) concerned. The decision of Excise and Taxation Commissioner in this regard shall be final.

2.17 PROCESS OF RE-ALLOTMENT OF ZONE OF VENDS:

Consequent upon the cancellation of a license, the process of re-allotment shall be initiated by inviting e-bids through advertisement immediately. The reserve price for re-allotment shall be computed proportionately for the remaining period for which the Zone of vends is to be re-allotted using the original licence fee. In case no bid is received, the reserve price shall be further reduced by maximum upto 10% of the above mentioned original reserve price, as ETC (FC) may deem fit for this purpose. The process of inviting e-bids may be repeated till the Zone of vends is re-allotted. The re-allotment shall be done at the risk and cost of original allottee. The original licensee/ allottee shall be liable to make up any deficiency incurred by the State as a consequence thereof. However, in case a bid higher than the original bid is received, no benefit shall be given to the original allottee.

No re-allotment shall be made after 11th May, 2025.

Further, in case of re-allotment, new allottee shall be permitted to run such number of existing sub-vends/Taverns without any further payment, for which fee had already been deposited by the outgoing licensee.

Note:- The decision about reduction in original quota or balance quota, as the case may be, shall be taken by ETC (FC).

3. PROVISIONS REGARDING QUOTA AND ITS DISTRIBUTION CL & IMFL:

3.1 MAXIMUM BASIC QUOTA OF C.L AND IMFL:

The maximum basic quota for Country Liquor shall be 1200 Lakh PL and for IMFL it shall be 700 Lakh PL.

3.2 DISTRIBUTION OF COUNTRY LIQUOR QUOTA:

As per decision taken in the previous excise policies, the fixed quota of Country Liquor allotted to the distilleries shall be nil. The 100% of basic quota, irrespective of the fact as to whether liquor is grain based or molasses based, will be open quota and shall be supplied to the licensees as per their choice of distillery and brand.

The distilleries shall mark “Grain Based” on the label of country liquor manufactured from ENA produced from grain. The distilleries shall maintain separate accounts and storage tanks for molasses based and grain based spirit and country liquor. The label of grain based country liquor bottles shall bear the legend “Grain Based” on the top left corner of the label mentioned diagonally in black colour against white background.

3.3 LIFTING OF QUOTA:

3.3.1 BASIC QUOTA:

A licensee shall lift the entire basic quota allocated to his/her Zone of vends for the policy year 2024-25 in accordance with the following schedule of lifting:-

Quarter	Month	Quota in percentage		
		Month-wise quota	Quarter-wise quota	Quarter-wise cumulative quota
1 st	12 th June, 2024 to 11 th July, 2024	9%	26%	26%
	12 th July, 2024 to 11 th August, 2024	8%		
	12 th August, 2024 to 11 th September, 2024	9%		
2 nd	12 th September, 2024 to 11 th October, 2024	7%	26%	52%
	12 th October, 2024 to 11 th November, 2024	9%		
	12 th November, 2024 to 11 th December, 2024	10%		
3 rd	12 th December, 2024 to 11 th January, 2025	10%	27%	79%
	12 th January, 2025 to 11 th February, 2025	9%		
	12 th February, 2025 to 11 th March, 2025	8%		
4 th	12 th March, 2025 to 11 th April, 2025	7%	21%	100%

	12 th April, 2025 to 11 th May, 2025	7%		
	12 th May, 2025 to 11 th June, 2025	7%		

The licensee shall have to lift 100% of the quota allocated to him/her as per the schedule described above. Failure to lift prescribed quarterly quota shall attract short quota penalty. Further, the licensee shall have to lift the unlifted quota of previous quarter in the next quarter.

After 31st March, 2025 and on payment of full amount of security and licence fee as applicable, total unutilized annual basic quota shall be available to the licensee for lifting.

Illustration: Suppose a licensee lifts 23% quota against the prescribed 26% quota of the first quarter, the licensee shall be penalized for not lifting 3% quota of the first quarter. Further, the licensee shall have to lift the balance 3% of the quota in the subsequent quarter i.e. 2nd quarter only. The mandatory quota for 2nd quarter in such case will be 29% i.e. 26% quota allotted to 2nd quarter and 3% balance quota from 1st quarter. The licensee shall be penalized for short lifting, if any, on the basis of 29% quota for 2nd quarter. Likewise, the penalty of short lifting will be calculated and imposed for subsequent quarters. The licensee shall not be charged additional excise duty on account of lifting of this 3% quota in the next quarter i.e. 2nd quarter.

For the last quarter of policy year, the licensee shall be allowed to lift the prescribed basic quota till 11th June, 2025.

3.3.2 PENALTY ON SHORT LIFTING OF BASIC QUOTA:

The non-compliance of the provision regarding lifting of quarterly quota shall attract a penalty at the rate of Rs.150/- and Rs.200/- per PL for Country Liquor and IMFL respectively (on a quarterly basis) for the deficient quantity.

Note: Licensee should preferably lift quota month-wise, but he shall not be penalized if he fails to meet month-wise quota lifting provision provided he adheres to the quarterly stipulation of quota lifting.

3.3.3 RESTRICTIONS TO LIFT QUOTA BEFORE PAYMENT OF SECURITY:

The licensees shall not be allowed to lift any quota before depositing the initial security amount of 10%. Further, even after depositing the initial security amount equal to 10% of the bid amount, the licensee shall be allowed to lift only up to 5% of his annual basic quota till the time he deposits the entire security amount equal to 20% of the total licence fee of the Zone of vends.

3.3.4 PROPORTIONATE QUOTA OF ZONE OF VENDS ALLOTTED/RE-ALLOTTED DURING CURRENCY OF YEAR:

The Zone of vends allotted/re-allotted during the currency of the policy year shall comply with the provision of quota lifting schedule.

The schedule shall be worked out by dividing the quota of the zone of the vends in the remaining full quarters of the policy year and the fraction of the quarter of allotment proportionately from the quota allotted.

The penal provision for deficient lifting shall be the same as given in para 3.3.2 above.

3.4 ADDITIONAL QUOTA FOR RETAIL OUTLETS OF LIQUOR ON PAYMENT OF ADDITIONAL EXCISE DUTY:

3.4.1 The licensees of retail outlets of L-14A and L-2 shall be entitled to lift additional quota upto 50% of basic quota on payment of additional excise duty @ Rs.60 per PL for country liquor and Rs.100 per PL in case of IMFL.

3.4.2 The additional quota of Country Liquor shall also be supplied to the licensees as per their choice of distillery and brand.

3.4.3 In a quarter, any quota lifted in addition to the basic quota, as permitted in clause 3.4.1, shall attract payment of additional excise duty. Further, the maximum additional quota that can be allowed to be lifted at any point of time shall be in proportion to the basic quota lifted and that too only when due licence fee up to date has been paid in full.

4. SUPPLY OF CL FROM WHOLESALE LICENSED OUTLETS OF CL (L-13 LICENSE):

4.1 The maximum number of L-13 licenses, to be granted in each district, shall be decided by ETC. The minimum number of L-13 licenses to be granted in a district shall be equal to the number of L-13 Licenses actually granted in the year 2023-24. The ETC may further decide the manner of allotment of L-13 licenses in the State. The licenses shall be granted by inviting application from the retail outlet allottees/licensees of Country Liquor i.e. L-14A. ETC may invite applications for such number of L-13 licenses as he may deem fit. ETC may also conduct the process of allotment in multiple rounds of inviting applications. The L-13 licenses shall be granted on the basis of quota contribution of Country Liquor (of the policy year 2024-25), amongst the applicant allottees/licensees of retail zones within an Excise district. Such quota contribution shall be determined on the last date for receiving such applications for grant of L-13. The L-13 license(s) shall be granted only to those eligible applicants who apply for the License(s) within the date fixed/extended by the ETC. The L-13 License shall be granted by the Collector (Excise) after approval of ETC (FC). A licensee shall be allowed only one L-13 License in a district.

4.2 The licence fee for L-13 for the policy year 2024-25 shall be as under:-

- i) Rs. 60 Lakh in case the annual quota of country liquor of the excise district in 2024-25 is equal to or less than 25 Lakh PL.
- ii) Rs. 75 Lakh in case the annual quota of country liquor of the excise district in 2024-25 is more than 25 Lakh and less than 50 Lakh PL.
- iii) Rs. 100 Lakh in case the annual quota of country liquor of the excise district in 2024-25 is equal to or more than 50 Lakh PL.

A refundable security/Bank Guarantee equivalent to 50% of licence fee for each L-13 shall be deposited by the licensee. In addition, the licensee shall also submit surety bond equivalent to 50% of L-13 license fee.

Further, all L-13 licensees shall meet the requirement of liquor of the retail licensees both in terms of brand and quantity.

4.3 The licenses for the wholesale outlets of L-13 shall be granted/approved by the Collector with the prior consent of ETC (FC).

4.4 The licenses for wholesale outlets of country liquor (L-13) shall be granted as per provisions of the Haryana Excise Act, 1914, the rules framed thereunder and as per the following conditions:-

- (a) The L-13 licensee shall establish his warehouse preferably nearest to the location of his retail vends, but it should not be also at a distance less than 50 meters or adjoining to any retail vend. This condition may, however, be relaxed with the prior permission of the Collector (Excise) with approval of ETC (FC).
- (b) The wholesale outlets of country liquor (L-13) shall obtain permits/passes issued by the concerned excise officer of respective district for receiving their supplies from the distilleries in the State.
- (c) The stock of country liquor at the stage of L-13 shall be duty paid.
- (d) The wholesale outlets of country liquor (L-13) shall maintain a minimum stock of country liquor equal to 7 days basic quota (i.e. annual basic quota of the district multiplied by 7/365) of the district divided by the number of L-13 in the district, at all times. However, the requirement to maintain minimum stock shall not be applicable during last seven days of the policy year.
- (e) The wholesale outlets of country liquor (L-13) shall be allowed to maintain maximum stock of country liquor equal to 21 days basic quota (i.e. annual basic quota of the district multiplied by 21/365) of the district divided by number of L-13 in the district, at all times. Any L-13 licensee may request for enhancing its maximum country liquor stock holding limit. The same shall be allowed with the approval of the DETC (Excise) concerned on submitting the

bank guarantee or depositing the additional security (refundable) of amount equivalent to the additional excise duty applicable on such extended stock limit.

- (f) The supplies to the retail outlets of country liquor (L-14A) shall be made from the wholesale outlets of country liquor (L-13) located in the district on permits/passes issued by the concerned excise officer of respective district.
- (g) The applicant shall furnish proof of ownership, lease, rental deed of the premises at which the wholesale outlet of CL (L-13) is proposed to be opened.
- (h) The licensee shall install necessary fire-fighting equipment and comply with the norms of the Haryana Fire and Emergency Services Act, 2022, if applicable, in the approved premises.
- (i) The wholesale outlets of country liquor (L-13) shall install sufficient number of CCTV cameras in the premises and at entry/exit with online access of live feed at district office level.
- (j) All wholesale licensees will declare the storage capacity of liquor godown at the time of approval of premises.

The applicant should not be a defaulter of any dues under the Haryana Excise Act, 1914, Haryana General Sales Tax Act, 1973, CST Act, 1956, Haryana Value Added Tax Act, 2003, Haryana Local Area Development Tax Act, 2000/The Haryana Tax on Entry of Goods into Local Areas Act, 2008 and the Central/Haryana Goods and Services Tax Act, 2017.

4.5 For the sake of convenience of L-13 licensees the method of calculation of the rate at which they shall supply country liquor to the L-14A licensees is given below. The calculations have been done for one case each of 50 degree proof country liquor in PET quart bottles and new glass quart bottles. Further, the calculations have also been done for one case of Metro Liquor (65 degree country liquor) in new glass quart bottles. Similar calculations can be obtained from DETC (Excise) office for other sizes/types of bottles.

4.5.1 The rate of supply of Country Liquor of 50 degree proof from distillery to L-13 Godown:-

Price per case of PET Quart Bottle (all amounts in rupees)		
I.	Basic Price E.D.P. (Ex-Distillery Issue Price)	301
II.	Excise Duty (@ Rs.82/- per P.L.) (to be paid by L-13 licensee)	369
III.	Permit Fee @ Rs.10/- per PL (to be paid by L-13 licensee)	45
IV.	Total (I+II+III)	715
V.	VAT @ 12% plus 5% surcharge (i.e. 12.60%)	90.09

	(to be paid by distillery)	
VI.	Total (IV+V)	805.09
VII.	TCS@1% (sale from Distillery to L-13 licensee)	8.05
VIII.	Total (VII+VIII)	813.14

Price per case of New Glass Quart Bottle (all amounts in rupees)		
I.	Basic Price E.D.P. (Ex-Distillery Issue Price)	351
II.	Excise Duty (@ Rs.82/- per P.L.) (to be paid by L-13 licensee)	369
III.	Permit Fee @ Rs.10/- per PL (to be paid by L-13 licensee)	45
IV.	Total (I+II+III)	765
V.	VAT @ 12% plus 5% surcharge (i.e. 12.60%)(to be paid by distillery)	96.39
VI.	Total (IV+V)	861.39
VII.	TCS@1%(sale from Distillery to L-13 licensee)	8.61
VIII.	Total (VII+VIII)	870.00

4.5.2 The rate of supply of Country Liquor of 65 degree proof from distillery to L-13 Godown:-

Price per case of New Glass Quart Bottle(all amounts in rupees)		
I.	Basic Price E.D.P. (Ex-Distillery Issue Price)	401
II.	Excise Duty (@ Rs. 95/- per P.L.) (to be paid by L-13 licensee)	555.75
III.	Permit Fee @ Rs.10/- per PL	58.50
IV.	Total (I+II+III)	1015.25
V.	VAT @ 12% plus 5% surcharge (i.e. 12.60%) (to be paid by distillery)	135.29
VI.	Total (IV+V)	1150.54
VII.	TCS @1% (sale from Distillery to L-13 licensee)	11.50
VIII.	Total (VII+VIII)	1162.04

Note 1: The L-13 commission for supply to L-14A is fixed at Rs.30/- per Case of Country Liquor of both 50 degree proof and 65 degree proof.

Note 2: Keeping in view of the conflict of manufacturers and wholesalers, it shall be the responsibility of the wholesaler to make arrangement of transport at his own cost. L-13 licensee shall be allowed to add upto Rs.10/-per Case as expenses on account of transportation, handling charges including freight/security and other insurance charges etc. (including GST, wherever applicable) to the price charged from him by the

distilleries. However, the manufacturer shall ensure that the vehicle used for dispatch is fitted with Vehicle Location Tracking Device (VLTD)/GPS System and will be responsible for pilferage, if any till supply to the wholesaler. Likewise, for movement of liquor from wholesale godown to retail outlet, the wholesaler shall be responsible for transport of liquor and also responsible for pilferage, if any till supply to retail vend. The access of VLTD/GPS system shall be provided to the DETC (Excise) concerned.

4.6 The DETC (Excise) of a district shall visit the premises of all L-13 at the time of grant of L-13 license and frequently thereafter in order to ensure that:

- a) the premises of L-13 licensees of the district are not located in vicinity of each other and definitely not in the same building or a nearby building;
- b) no cartelization of any sort takes place;
- c) all L-14A licensees are getting liquor of brands of their choice and are not being compelled to buy the brands of any particular distillery by the L-13 licensees.
- d) that the conditions contained in Clause 4.4 (d) and (e) are fully complied with by the L-13 licensees.

If the DETC (Excise) finds violation of any of the stipulations listed at (a) to (d) above, he shall recommend initiation of the proceedings for the cancellation of the license of the L-13 licensee. Further, in case of any sort of cartelization of L-13 licensees, which compels retail licensees to buy brands of a particular distillery instead the brand of their choice, the DETC (Excise) shall recommend initiation of proceedings for cancellation of license of that particular distillery too.

4.7 In case any L-13 licensee is found to be indulging in the illegal or clandestine sale of liquor in order to avoid additional excise duty, the amount becoming due on account of penalty etc. towards such L-13 licensee shall also be recoverable from the security deposits of the retail outlets (L-14A) of the said licensee.

In case, shortage in stock in any L-13 godown is found more than 10,000 PL and upto 20,000 PL, minimum penalty that may be imposed for breach shall not be less than 1.5 times the additional excise duty payable on such stock.

Further, in case, shortage in stock in any L-13 godown is found more than 20,000 PL, minimum penalty that may be imposed for breach shall not be less than 2 times the additional excise duty payable on such stock.

4.8 The Excise and Taxation Commissioner may, at any time during the policy year 2024-25, invite applications for grant of un-allotted L-13 licenses in the district if he is satisfied that availability of Country Liquor is scarce, either in brand or quantity

or both. The applications for grant of L-13 shall follow the same process as mentioned in paragraph 4.1.

5. SUPPLY OF IMFL FROM WHOLESALE LICENSED OUTLETS OF IMFL (L-1 LICENSE):

5.1 The maximum number of L-1 licences, to be granted in each district, shall be decided by the ETC. The minimum number of L-1 licences to be granted in a district shall be equal to the number of L-1 Licenses actually granted in the year 2023-24. The ETC may further decide the manner of allotment of L-1 licenses in the State. The licenses shall be granted by inviting applications from the retail outlet allottees/licensees of IMFL i.e. L-2 licensees in the district. ETC may invite applications for such number of L-1 licences as he may deem fit. ETC may also conduct the process of allotment in multiple rounds by inviting applications. The L-1 licences shall be granted on the basis of quota contribution of IMFL of the policy year 2024-25, amongst the applicant allottees/licensees of retail zones within an Excise district. Such quota contribution shall be determined on the last date for receiving such applications for grant of L-1. The L-1 licence(s) shall be granted only to those eligible applicants who apply for the License within the dates fixed/extended by the ETC. The L-1 License shall be granted by the Collector (Excise) after approval of ETC (FC). A licensee shall be allowed only one L-1 License in a district.

The annual licence fee for L-1 shall be as under:-

- i) Rs. 1.65 Crore in case the annual quota of IMFL in an excise district is less than or equal to 10 Lakh PL.
- ii) Rs. 2.00 Crore in case the annual quota of IMFL in an excise district is more than 10 Lakh PL and less than or equal to 25 Lakh PL.
- iii) Rs. 2.40 Crore in case the annual quota of IMFL in an excise district is more than 25 Lakh PL and less than or equal to 50 Lakh PL.
- iv) Rs. 3.20 Crore in case the annual quota of IMFL in an excise district is above 50 Lakh PL.

A refundable security/bank guarantee of 30% of the total licence fee applicable for each L-1 shall be deposited by the licensee. In addition, the licensee shall also submit surety bond equivalent to 70% of L-1 license fee.

Further, all L-1 licensees shall meet the requirement of liquor of the retail licensees both in terms of brand and quantity.

5.2 The licenses shall be granted for wholesale outlets of IMFL (L-1) under the Haryana Liquor License Rules, 1970, on the following conditions:-

- a) The L-1 licensee shall establish his warehouse preferably nearest to the location of his retail vends, but it should not also be at a distance less than 50

meters or adjoining to any retail vend. This condition may, however, be relaxed with the prior permission of the Collector (Excise) with approval of ETC (FC).

- b) The applicant should not be a defaulter of any dues under the Haryana Excise Act, 1914, the Haryana General Sales Tax Act, 1973, CST Act, 1956, the Haryana Value Added Tax Act, 2003, the Haryana Local Area Development Tax Act, 2000, the Haryana Tax on Entry of Goods into Local Areas Act, 2008.
- c) The applicant shall furnish authorization certificates from at least three distilleries and breweries for selling their products in wholesale.
- d) The applicant shall furnish proof of ownership, lease, rental of the premises at which the wholesale outlet of IMFL (L-1) is proposed to be opened.
- e) The licensee shall install necessary fire-fighting equipment and comply with the norms of the Haryana Fire and Emergency Services Act, 2022, if applicable, in the approved premises.
- f) The applicant shall deposit the prescribed annual licence fee and security by means of bank draft in favour of the Deputy Excise and Taxation Commissioner (Excise) of the respective district.
- g) The wholesale outlets of IMFS (L-1) shall maintain a minimum stock of IMFS equal to 10 days basic quota (i.e. annual basic quota of the district multiplied by 10/365) of the district divided by the number of L-1 in the district, at all times. However, the requirement to maintain minimum stock shall not be applicable during last seven days of the policy year.
- h) The wholesale outlets of IMFS (L-1) shall be allowed to maintain maximum stock of IMFS equal to 42 days basic quota (i.e. annual basic quota of the district multiplied by 42/365) of the district divided by number of L-1 in the district, at all times. Any L-1 licensee may request for enhancing its maximum IMFS stock holding limit. The same shall be allowed with the approval of the DETC (Excise) concerned on submitting the bank guarantee or depositing the additional security (refundable) of amount equivalent to the additional excise duty applicable on such extended stock limit.
- i) The stock of IMFL at the stage of L-1 shall be duty paid.
- j) The wholesale outlets of IMFL (L-1) shall install sufficient number of CCTV cameras in the premises and at entry/exit with online access of live feed at district office level.

All wholesale licensees will declare the storage capacity of liquor godown at the time of approval of premises.

5.3 The wholesale outlets of IMFL (L-1) shall obtain permits/passes issued by the concerned excise officer of the respective district for receiving supplies against payment of permit fee.

5.4 The wholesale outlets of IMFL (L-1) shall receive their supplies of liquor from the L-1B, L-1B1, L-1AB, L-1AB1, L-1BF, L-1-B1-A & L-1W licenses and other licenses as provided under other provisions of the law.

5.5 The wholesale outlets of IMFL (L-1) shall make their sales to the retail outlets of IMFL (L-2) of the district on the strength of permits/passes issued by the concerned excise officer of the respective district.

5.6 In case any L-1 licensee is found indulging in the illegal or clandestine sale of liquor in order to avoid additional excise duty, the amount becoming due on account of penalty etc. towards such L-1 licensee shall also be recoverable from the security deposits of the retail outlets (L-2) of the said licensee.

In case, shortage in stock in any L-1 godown is found more than 15,000 PL and upto 30,000 PL, minimum penalty that may be imposed for breach shall not be less than 1.5 times the additional excise duty payable on such stock.

Further, in case, shortage in stock in any L-1 godown is found more than 30,000 PL, minimum penalty that may be imposed for breach shall not be less than 2 times the additional excise duty payable on such stock.

5.7 The Excise and Taxation Commissioner may, at any time during the policy year 2024-25, invite applications for grant of un-allotted L-1 licences in the district if he is satisfied that availability of IMFL is scarce, either in brand or quantity or both. The applications for grant of L-1 shall follow the same process as mentioned in paragraph 5.1.

5.8 The DETC (Excise) of a district shall visit the premises of all L-1 at the time of grant of licence and frequently thereafter in order to ensure that:

- a) the premises of L-1 licensees of the district are not located in vicinity of each other and definitely not in the same building or a nearby building;
- b) no cartelization of any sort takes place;
- c) all L-2 licensees are getting liquor of brands of their choice and are not being compelled to buy a particular brand by the L-1 licensee.
- d) that the condition contained in Clause 5.2 (g) and (h) is fully complied with by the L-1 licensees.

If the DETC (Excise) finds violation of any of the stipulations listed at (a) to (d) above, he shall recommend initiation of the proceedings for the cancellation of the license of the L-1 licensee. Further, in case of any sort of cartelization of L-1

licensees, which compels retail licensees to buy particular brands instead the brand of their choice, the DETC (Excise) shall recommend initiation of proceedings for cancellation of all concerned licensees involved in cartelization.

6. SECURITY AND INSTALLMENTS OF RETAIL ZONES:

6.1 SECURITY:

Every successful allottee of retail Zone of vends shall deposit a security amount equal to 20% of the annual licence fee of the Zone of vends, out of which, 5% of the licence fee shall be deposited on the day of evaluation of e-bids, as the case may be, 5% of the licence fee within seven days of the allotment or on or before 11th June, 2024 whichever is earlier; and the remaining security equal to 10% of the licence fee shall be deposited by 18th of June, 2024.

6.2 In case of bids that exceed the reserve price by more than 25%, the bidder shall have to deposit an amount equal to 15% of his bid amount in addition to the amount applicable as per EMD slabs. In case of successful bid, 15% of his bid money shall be deducted by the system and shall be deposited as 15% security.

6.3 The security amount payable by the companies shall be the same as for other allottees as provided in Para 6.1 above.

6.4 INSTALLMENT OF LICENCE FEE:

All the successful bidder(s)/allottee(s) shall deposit 20% of their bid money/licence fee as security. Eighty Three Percent (83%) of his bid money/licence fee shall be payable by him in monthly installments each payable by last day of each calendar month starting from the month of June, 2024, and every subsequent month. The payment shall continue till full amount of 83% is paid by the licensee by way of monthly installments. A part of his security, equal to 17% of his bid money/licence fee, shall be adjusted towards his licence fee after the payment of installments amounting to 83% of his bid money/licence fee. The adjustment shall be made over a period of last two months in two equal installments; each equal to 8.5% of his bid money/ licence fee.

The balance security equal to 3% of his bid money/licence fee shall be refunded after adjusting any amount found outstanding or unpaid towards him by the end of July, 2025. This amount shall be refunded by the Deputy Excise and Taxation Commissioner (Excise) of the District.

The schedule of installments shall be as under:-

Month	Installment (in terms of %age licence fee)
June	8.5
July	8.5
August	8.5

September	8.5
October	8.5
November	8.5
December	9.1
January	9.1
February	9.1
March	4.7

If an allottee/licensee fails to make the full payment of security in the prescribed time, his licence shall be cancelled automatically and security deposited, if any, shall be forfeited.

In case of failure to adhere to the prescribed time for payment of any of the ten installments, interest on late payment shall be payable. In case, payment of installment (or part thereof) of any month is made upto 11th day of succeeding calendar month, a simple interest @12% per annum shall be charged for the days of default on amount of late payment. However, in case default continues beyond 11th day of succeeding calendar month, a simple interest @18% per annum shall be charged from the first day of the policy month of default.

Illustration: In case, a licensee makes payment of installment for August month (due on 31st August) on 07th September, he will be liable to pay interest @12% per annum for seven days.

In case, default continues beyond 11th September and say the payment is made on 15th September, he will be liable to pay interest @18% per annum for 35 days (i.e. from 12th August to 15th September).

6.5 In the event of failure to pay the installment or installments along with the interest, as the case may be, by the due date, the Deputy Excise and Taxation Commissioner (Excise) in-charge of the district or any other official authorized by him may take appropriate action for recovery from licensee including sealing of the vends. The license of such retail zone may also be cancelled.

6.6 SECURITY AND INSTALLMENTS IN CASE OF ALLOTMENT/RE-ALLOTMENT DURING CURRENCY OF THE YEAR:

In case of Zones which are allotted/ re-allotted during the currency of the policy year, the security equal to 10% of bid money shall be deposited on the day of allotment and remaining security equal to 10% of bid money shall be deposited within 10 days of the date of allotment. The Zone of vends shall come into operation from the day following the date of allotment/re-allotment. The licence fee for the month in which the allotment/re-allotment is made shall be payable by the end of the month, in proportion to the remaining days of that month. The remaining amount out of the 83% of the licence fee shall be payable up to 31.03.2025, in equal monthly installments. Thereafter, his security shall be adjusted as in case of other allotments as described above in para 6.4. In case of his failure to deposit the licence fee as per schedule,

interest as per para 6.4 shall be charged. Further, the provisions of para 6.5 shall also be invoked. The date of payment for the month of allotment/re-allotment shall be last day of the month.

In case the allotment or re-allotment takes place after February, 2025, the ETC(FC) shall decide the schedule for payment of licence fee and lifting of quota in such manner, as he may deem fit.

6.7 No interest shall be payable on the security amount.

7. MINIMUM RETAIL SALE PRICE FOR THE POLICY YEAR 2024-25:

7.1 The minimum retail sale price shall be as under:-

Sr.No.	Liquor	(All amount in rupees)		
		Size of Bottles		
		Quart	Pint	Nip
1.1	Country Liquor (50 degree proof)	175	105	60
1.2	Metro Liquor (65 degree proof)	225	125	80
2.1	IMFL			
2.1A	Super Premium	3100	-	-
	(Indri Single Malt, Kamet Single Malt, Paul John Bold, Black Dog 14 years & above, etc.)			
2.1B	Premium-I	1850	1050	600
	(Teacher Golden, 100 piper 12 years, Black Dog 12 years, Teacher 50 etc.)			
2.1C	Premium-II	1550	850	500
	(Black Dog Centenary, 100 Piper 8 years, Teachers, Black & White, Old Smuggler, VAT69 etc.)			
2.2	Super Deluxe:	875	525	275
	(Antiquity Blue, McDowell's Single Malt, Blender Pride Reserve, Rockford Reserve, Passport etc.)			
2.3	Deluxe-I:	725	425	225
	(Antiquity Rare whisky, Sterling Reserve B10, Signature Premier etc.)			
2.4	Deluxe-II:	675	375	225
	(Signature Rare Whisky, Smirnoff Vodka, Bacardi Rum, Peter Scot, Blenders Pride, Golfer's Shot, Rockford Classic, Royal Challenge American Pride etc.)			

2.5	Deluxe-III:	500	275	150
	(Royal Challenge, Royal Stag, McDowell's No.1 Platinum, All Seasons, Royal Green, Sterling Reserve B7, Discovery Elite, The Hawkston, Royal Stag Barrel etc.)			
2.6	Regular-I:	420	225	135
	(MCD No. I, Whyte Hall, Imperial Blue, Officer Choice Blue, Magic Moment Vodka etc.)			
2.7	Regular-II:	315	175	100
	(Mughal Monarch, 8 PM, Green Label, London Duet, Royal Arm, White Mischief Vodka, Romanov Vodka, Raffles, Blue Diamond Duet, Casinos Pride, Old Smuggler Rum, B R Gin, BP Gold, DSP Black etc.)			
2.8	Regular-III:	285	155	90
	(Director's Special, Officer's Choice, Bagpiper, Old Monk Rum, White House, Diplomat, White Lace Gin, B.D. Gin, Silver Grand, Silver Peg, Bermuda, Blue Moon Gin etc.)			
2.9	Economy:	230	130	75
	(Aristocrat, Bonnie Special, Hayward, Golden Border, Benson, etc.)			
2.10	In addition to above the minimum retail sale price of following packs of IMFS (Deluxe Brands & above) is fixed as under:-			
	Size	Price		
	4.5 Litres	Rs. 2500/-		
	2 Litres	Rs. 1000/-		
	1000 ml.	Rs. 600/-		
	700 ml.	Rs. 400/-		
	500 ml.	Rs. 325/-		
	275 ml. (RTB)	Rs. 100/-		
	90 ml.	Rs. 60/-		
3	BEER (including IFL (BIO) Beer Brands):-			
3.1	Super Mild Beer containing Alcoholic content up to 3.5%	Rs. 90/- per bottle of 650 ml. Rs.75/- per bottle of 330 ml		
3.2	Mild Beer containing Alcoholic content above 3.5% and upto 5.5%	Rs. 110/- per bottle of 650 ml. Rs.95/- per bottle of 330 ml		

3.3	Strong Beer containing Alcoholic content above 5.5%	Rs. 130/- per bottle of 650 ml. Rs. 105/- per bottle of 330 ml
3.4	Canned Beer	
	Super Mild Beer containing Alcoholic content up to 3.5%	Rs.90/- per 500 ml can
	Mild Beer containing Alcoholic content above 3.5% and upto 5.5%	Rs.110/- per 500 ml can
	Strong Beer containing Alcoholic content above 5.5%	Rs.120/- per 500 ml can

Note: The minimum retail sale price for any brand of IFL(BIO) except Beer shall be as per clause 9.5.13 of the policy.

7.2 No maximum sale price is fixed for any of the above for the policy year 2024-25.

7.3 Categorization as approved by the department at the time of registration of brand labels will be applicable. For the purpose of categorization the DETC (Excise) concerned shall indicate the category in which a particular label of the brand shall be approved at the time of sending his/her recommendation for the approval of the label of the brand.

7.4 PENALTY FOR NON-MAINTENANCE OF MINIMUM RATES:

The retail sale vend's license shall be automatically suspended on detection of breach of conditions of minimum retail sale rates for the day of detection and two days following it. Vend shall be sealed by DETC (Excise) for this period under intimation to Excise & Taxation Commissioner and Collector (Excise). The sealing of vend shall be in addition to any other penal proceedings under the Law that may be initiated. An online portal will be developed to take grievances/complaints regarding non-maintenance of minimum rates, which will be dealt by the DETC (Excise) concerned and monitored by Head Office.

8 LEVIES:

8.1 EXCISE DUTY AND PERMIT FEE:

The rates of Excise Duty and Permit Fee shall be as under:-

Sr. No.	Item	Rate of Excise Duty (in Rs.)	Rate of Permit Fee (in Rs.)
1	Country Liquor (50 degree proof)	82 per PL	10 per PL
2	Metro Liquor	95 per PL	10 per PL

	(65 degree proof)		
3	IMFS		
	No IMFL brands with EDP upto Rs.1050 shall be approved for Sale in Haryana.		
	3.1 Brands with EDP from Rs.1051 to Rs.1200 per case	140 per PL	13 per PL
	3.2 Brands with EDP from Rs.1201 up to Rs.1400 per case	145 per PL	13 per PL
	3.3 Brands with EDP from Rs.1401 up to Rs.1600 per case	150 per PL	13 per PL
	3.4 Brands with EDP from Rs.1601 up to Rs.2500 per case	155 per PL	13 per PL
	3.5 Brands with EDP from Rs.2501 up to Rs.3500 per case	160 per PL	13 per PL
	3.6 Brands with EDP from Rs.3501 upto Rs. 5000 per case	185 per PL	13 per PL
	3.7 Brands with EDP from Rs.5001 upto Rs. 7000 per case	200 per PL	13 per PL
	3.8 Brands with EDP from Rs.7001 and above	185 per PL	13 per PL
4	BEER		
	i) Super Mild Beer containing alcoholic content upto 3.5% v/v	30 per BL	12 per BL
	ii) Mild Beer containing alcoholic content above 3.5% v/v and up to 5.5% v/v	45 per BL	12 per BL
	iii) Strong Beer containing alcoholic content more than 5.5% v/v	55 per BL	12 per BL
	iii) Canned Beer:		
	a. Super Mild	40 per BL	12 per BL
	b. Mild	55 per BL	12 per BL
	c. Strong	65 per BL	12 per BL
5	Draught Beer	50 Per BL	10 per BL
6	Cider	10 Per BL	2 per BL
7	Wine	15 Per BL	2 per BL
8	Ready to Drink Beverages (RTB)	25 Per BL	5 Per BL
9	Potable RS and ENA for CL and IMFL	20 Per PL	Nil
10	Denatured spirit/ Ethanol Except for use in automobile fuel	Nil	Nil
11	RS and ENA for industrial use	Nil	Nil
12	Ethanol for use in automobile fuel	Nil	Nil

Permit Fee on Country Liquor/Metro Liquor shall be paid by L-13 licensee. Permit Fee on IMFS and Beer shall be paid by L-1 licensees for all types of permits obtained for liquor. The Permit Fee on purchase of IFL (BIO) from L-1BF/L-2BF licensee shall be paid by the bar licensees.

Excise duty shall be paid by L-13, L-1B, L-1AB, L-1B-1, L-1W, L-1AB1 & L1-B1-A for respective types of liquor.

Note: (i) The Department shall not approve any brand label of IMFL having EDP upto Rs.1050 due to quality reasons.

(ii) The EDP of the IMFS brands already approved in the year 2023-24 cannot be reduced/decreased in any case.

8.1A RETAIL PERMIT FEE:

The L-2/L-14A/L-2BF licensee shall also be required to pay permit fee while applying for permit of various types of liquor i.e. IMFL, CL, Beer, IFL (BIO) etc. on their basic as well as additional quota.

The rates of permit fee payable by the L-2/L-14A/L-2BF licensees shall be as under:

Type of Liquor	Rate of Permit Fee (in Rupees)
Country Liquor	Rs.10 per PL
IMFS	Rs.10 per PL
IFL (BIO) Whisky	Rs.20 per BL
Beer/RTB/Wine/Cider (including the above in IFL(BIO) category)	Rs.10 per BL

The amount collected from retail permit fee shall be deposited in the Government Treasury which may be utilized by Government for Environment and Animal Welfare in the manner prescribed.

8.2 IMPORT DUTY:

The import duty shall be levied as under:

Sr. No	Item	Import Duty
1	CL	Rs. 6 per PL
2	Beer	Rs. 13 per BL
3	RTB	Rs. 10 per BL
4	Draught Beer	Rs. 7 per BL
5	Potable RS and ENA for CL and IMFL	Rs. 12 per BL
6	RS and ENA for industrial use	Nil
7	Absolute Alcohol	Rs. 5 per BL
8	Denatured Spirit except as at Sr. No 9	Rs. 4 per BL
9	Denatured Ethanol/Denatured spirit for Automobile fuel	Nil

10	IMFS, Rum	Rs. 24 per PL
11	Wine, Cider	Rs. 1 per BL

8.3 EXPORT DUTY:

The rates of export duty shall be as under:

Sr.No.	Item	Export Duty
1	CL	Rs. 0.50 per PL
2	Beer/Wine	Rs. 0.50 per BL
3	Potable RS / ENA	Rs. 2.00 per BL
4	IMFS/IMFL	Rs. 1.00 Per PL
5	RTB	Rs. 1.00 per BL
6	Draught Beer	Rs. 1.00 per BL
7	Absolute Alcohol	Rs. 1.00 per BL
8	Denatured Spirit	Nil
9	Ethanol/Denatured spirit for Automobile fuel	Nil

8.4 FRANCHISE FEE AND BRAND REGISTRATION FEE:

A brand registration fee of Rs. Seven Lakh for bottling of each brand on franchise basis in the State of Haryana shall be charged. In addition, franchise fee shall also be charged as given below:

	For sale in Haryana	For export out of Haryana
IMFS	Rs. 22/- per PL	Rs. 10/- per PL
Beer	Rs. 14/- per BL	Rs. 5/- per BL
Wine	Rs. 5/- per BL	Rs. 5/- per BL

8.5 LEVIES ON SUPPLIES TO DEFENCE PERSONNEL:

The rates of Excise Duty and Assessment Fee leviable in case of supplies to defence personnel shall be as under:

Sr. No.	Item	Excise Duty In Rs.	Assessment fee in Rs.
1	IMFS	405 per PL	Nil
2	Rum	95 per PL	Nil
3	Beer	80 per BL	Nil
4	Draught Beer	80 per BL	Nil
5	Cider	9.5 per BL	Nil
6	Wine	15 per BL	Nil
7	Ready to Drink	20 per BL	Nil

	Beverages (RTB)		
8.	IFL (BIO)	Nil	385 per BL

Rate of Import Duty and Export Duty on liquor imported or exported for L-9 licensees shall be as under:

Item	Import	Export
IMFL/Rum	Rs.10/- per PL	Rs. 5/- per PL
Wine/Cider	Rs.10/- per BL	Rs. 5/- per BL
Beer	Rs. 5/- per BL	Rs.1/- per bottle of 650 ml

Note: L-9 License shall be granted by Collector (Excise) with prior approval of ETC (FC). However, L-9 License shall be subsequently renewed by DETC (Excise) of a district.

8.6 BRAND-LABEL FEE:

Any distillery/brewery/winery or bottling plant which wants its products to be sold in the State of Haryana shall get its Brand-Labels approved from the Excise & Taxation Commissioner before marketing its brands in the State of Haryana. The Distilleries and Bottling Plants situated in the State of Haryana shall get their labels approved on the same terms and conditions.

In case the distillery/bottling plant/brewery, bottling a particular brand already registered with the Department, wants to register the same brand label from an additional source situated outside the State, it shall only be allowed by ETC, for a specified period, if he is satisfied that there is a shortage of supply of that particular brand in the State market. Additional label fee shall be payable for each additional label in case liquor is obtained from more than one source. Any violation in time frame thus specified by ETC shall attract a penalty of Rs.5.00 Lakh for first offence, Rs.15.00 Lakh for second and third offence and cancellation of brand label & license of such brand owner for subsequent offence.

The fee structure for the policy period shall be as under:-

Sr. No.	Type of liquor	Fee per Brand Label
(i)	Whisky/Scotch	Rs.5,00,000
(ii)	Beer	Rs.3,00,000
(iii)	Rum	Rs.2,25,000
(iv)	Gin/ Vodka/Liqueur	Rs.1,25,000
(v)	Wine/Brandy/Cider/Champagne	Rs.25,000
(vi)	Whisky/Scotch for supply to CSD	Rs. 2,00,000
(vii)	Vodka/Brandy/Cider/Wine and Champagne for supply to CSD	Rs.30,000
(viii)	Country Liquor	Rs.5,00,000
(ix)	Ready to Drink Beverages (RTB)	Rs.1,50,000

(x)	Brand label fee for export out of State	
	(a) For each particular brand label of Whisky/Scotch/Rum/Gin/Vodka/Country Liquor/ Beer	Rs. 1,50,000/- for 1 st State Rs. 50,000/- for every subsequent State.
	(b) For each particular brand label Wine / Brandy / Cider / Champagne / RTB/Liqueur	Rs. 75,000/- for 1 st State Rs. 25,000/- for every subsequent State.
(xi)	Brand label fee for export out of India	
	(a) For brands of liquor 'Made in Haryana'	Rs. 11,000/-
	(b) Remaining brands	Rs. 1,00,000/-
	Explanation: For the purpose of this clause, 'Made in Haryana' shall mean the liquor of brand which is produced and bottled solely in Haryana and is exported overseas.	
(xii)	Any subsequent change in any of the approved label during the year	1/3 rd of applicable fees as mentioned in this table at serial No. (i) to (xi).

While submitting application for registration of labels, the applicant shall submit the ex-factory rates of the said product alongwith its prevalent ex-factory rates in neighbouring States and thereafter the brand shall be registered. In case of any unreasonable difference in rates prevalent in neighboring States, the department shall be at liberty to not register or deregister the brand in Haryana. Further, in case of a brand registered in Haryana and any change in its ex-factory price, the approval of the department shall be obtained by the licensee concerned.

The Excise and Taxation Commissioner may de-register or refuse to register any such brand label which is found to be indulged in malpractice of usage of fake hologram.

For Ease of Doing Business, the procedure for approval of existing brand labels is being simplified. The existing brand labels with 'no change in label' as well as 'no change in EDP' shall be renewed at the level of DETC (Excise) of the concerned district. The condition of 'no change in EDP' shall not be applicable in respect of liquor for supply to CSD or Paramilitary Forces and for country liquor. In case of country liquor, if any manufacturer wants to continue with the same label without any change on PET and glass bottle, label registration fee shall not be charged separately. The applicant shall be required to deposit the prescribed labels registration fee and submit his application alongwith the following:-

1. Attested copy of labels duly approved for the year 2023-24.
2. Original copy of L-1C approval granted by the competent authority, as applicable.

3. Undertaking regarding no change in EDP and design, colour, size, font and printing etc. of existing labels.
4. An undertaking to the effect that the labels comply with all the statutory requirements.

In case, any complaint regarding identical or deceptively similar label is received against any label, the matter shall be referred by the DETC (Excise) to the Excise and Taxation Commissioner.

The existing labels with any change in EDP/EBP or change in design and the new labels shall be submitted in the online mode for registration. The procedure for registration of such labels shall be as prescribed by the Excise and Taxation Commissioner.

8.7 BOTTLING FEE:

The bottling fee on IMFS and Beer during the policy period shall be levied as under:-

		For supply within State	For supply outside State within India	Export out of India
a)	For D2 licensees bottling their own brands:	Rs. 14 per PL	Rs. 3.50 per PL	Nil
b)	For Bottling plants bottling their own brands:	Rs. 18 per PL	Rs. 5.50 per PL	Nil
c)	For bottling of brands not covered in a) and b) above and where no franchise fee is levied:	Rs. 22 per PL	Rs. 6 per PL	Nil
d)	For bottling of Beer by the brewers	Rs. 12 per BL	Rs. 1.50 per BL	Nil

Bottling fee is leviable on liquor for export as well as on liquor for local consumption if no franchise fee is levied.

8.8 STOCK TRANSFER FEE:

Any quantity of liquor in physical possession of the outgoing licensee at the termination of the contract for the year 2023-24 and transferred to an incoming licensee for the policy year 2024-25 in accordance with the provisions of the Haryana Liquor License Rules, 1970 shall not be counted towards lifting of annual quota for the policy year 2024-25.

A stock transfer fee shall be levied at the rate of Rs.8 per PL for country liquor, Rs.14 per PL for all brands of IMFL, Rs.12 per BL for Beer and Rs.14 per BL for all types of IFL (BIO). Further, inter-district transfer of left over stock of the licensee of

the previous year to a current licensee may be allowed only in case of wholesalers, after approval of the Collector (Excise). The stock transfer fee in such cases shall be Rs.10 per PL for country liquor, Rs.16 per PL for all brands of IMFL, Rs.13 per BL for beer and Rs.16 per BL for all types of IFL (BIO).

It is further provided that stock surrendered due to determination of wholesale license during the currency of the year may also be allowed to be transferred to another licensee of the same district or to another licensee of some other district by the Collector (Excise). The stock transfer fee in such cases shall be Rs.10 per PL for country liquor, Rs.16 per PL for all brands of IMFL, Rs.13 per BL for beer and Rs.16 per BL for all types of IFL (BIO).

Note: Where the rates of excise duty/assessment fee in the Excise Policy for the policy year 2024-25 have been increased in case of any type of liquor over the rates of excise duty/assessment fee for the policy year 2023-24, the differential excise duty/assessment fee on the unsold stock as on 12.06.2024 shall be payable, in addition to the stock transfer fee, if any. Moreover, in case, excise duty/assessment fee paid on any stock of liquor in the year 2023-24 is more than the excise duty/assessment fee payable on such stock in 2024-25, no adjustment/refund shall be allowed.

8.9 RECOVERY OF COST OF SUPERVISORY EXCISE STAFF:

The salary cost including over time etc. of supervisory staff as required by Law/Rule/Policy to be posted in any manufacturing licensee's premises/facility shall be recovered from the said manufacturer on quarterly basis. In case of winery, the supervisory fee shall be charged as per clause 11.6 of the policy.

Further, the cost of any infrastructure required to be set up for the purpose of monitoring and regulation of the distilleries, bottling plants and breweries, shall be borne by such licensees.

9.1 L-1B LICENSES:

9.1.1 A distiller of repute willing to market its brands in the State of Haryana shall obtain a license in the form of L-1B except as provided under the provision of L-1AB license. The brands of distillers having dubious reputation and known/suspected for indulging in malpractices shall not be permitted. For this purpose, a Committee of Officers shall be constituted to examine the request of new entrants wanting to market their products in Haryana. This Committee shall look into the facilities at the distillery and reputation and quality of their produce and the opinion of the licensees and public about the produce of these distilleries. Fresh L-1B license may be granted on the recommendations of this Committee.

9.1.2 L-1B shall make its supplies to L-1 licensees of the State. L-1B licensee shall meet the requirement of liquor both in terms of brand and quantity through L-1 licensees. Failure on this account shall make the licensee liable for cancellation of his L-1B license.

9.1.3 The licence fee of L-1B for the policy year 2024-25 is fixed as under:-

- i) Rs. 30 Lakh in case of new License or where the annual sale from L-1B, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is equal to or less than 25 Lakh PL.
- ii) Rs. 70 Lakh in case the annual sale from L-1B, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 25 Lakh PL & less than or equal to 50 Lakh PL.
- iii) Rs. 125 Lakh in case the annual sale from L-1B, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 50 Lakh PL & less than or equal to 100 Lakh PL.
- iv) Rs. 175 Lakh in case the annual sale from L-1B, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 100 Lakh PL & less than or equal to 250 Lakh PL.
- v) Rs. 400 Lakh in case the annual sale from L-1B, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 250 Lakh PL.

As soon as the sale of L-1B Licensee in the policy year 2024-25 exceeds higher threshold, as prescribed in the above categories, licensee shall be required to deposit differential amount of licence fee as applicable in next higher category.

In addition, the excise duty leviable on IMFS shall also be paid by L-1B licensees while obtaining permits.

9.1.4 Excise and Taxation Commissioner may determine the reasonability of rates to be charged by L-1B licensees by way of fixing sale price of their products or profit margin/value addition keeping in view all relevant factors including the rates for such products in other states. Each brand to be marketed in the State of Haryana shall be registered under the provisions of the policy.

9.2 L-1B-1 LICENSE FOR WHOLESALE OF BEER/WINE:

9.2.1 A brewer/wine manufacturer (except local manufacturer of wine from State of Haryana) shall obtain a license in the form of L-1B1 to market its products in the State of Haryana. The licence fee of L-1B-1 for brewers for the policy year 2024-25 is fixed as under:-

- i) Rs. 35 Lakh in case of new License or where the annual sale of Beer by L-1B-1, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is equal to or less than 50 Lakh BL.
- ii) Rs. 125 Lakh in case the annual sale of Beer by L-1B-1, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 50 Lakh BL.

As soon as the sale of Beer by L-1B-1 Licensee in the policy year 2024-25 exceeds higher threshold, as prescribed in the above categories, the licensee shall be required to deposit differential amount of licence fee as applicable in the next higher category.

The L-1B1 license for Wine manufacturers shall be granted and renewed at annual fee of Rs.25 Lakh.

Further, excise duty levied on beer/wine shall also be paid by L-1B1 licensees while obtaining permits.

9.2.2 The Excise and Taxation Commissioner may determine the reasonability of rates to be charged by L-1B-1 licensee by way of fixing sale price of his products or profit margin/value addition keeping in view, all relevant factors including the rates for such products in other states.

9.2.3 The brewers shall be allowed to sell draught beer in kegs of different sizes through their L-1B1 depots directly to bar licensees in the State without routing it through L-1/L2.

9.2.4 For the local manufacturer of wine, a license in the form of L-1W shall have to be obtained. A local manufacturer of wine taking license in form of L-1W shall not be required to take the license in the form of L-1B1.

9.3 WHOLESALE LICENSE FOR READY TO DRINK BEVERAGES (RTB) L1-B1-A:

The wholesale license for Ready to Drink Beverages (RTB) L1-B1-A shall be granted and renewed at a fixed annual fee as given below:-

- i) Rs. 10 Lakh in case of new License or where the annual sale from L1-B1-A, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is equal to or less than 1 Lakh BL.
- ii) Rs. 20 Lakh in case the annual sale from L1-B1-A, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 1 Lakh BL and less than or equal to 4 Lakh BL.
- iii) Rs. 50 Lakh in case the annual sale from L1-B1-A, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 4 Lakh BL & less than or equal to 8 Lakh BL.
- iv) Rs. 1 Cr. in case the annual sale from L1-B1-A, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 8 Lakh BL.

As soon as the sale of L1-B1-A Licensee in the policy year 2024-25 exceeds higher threshold, as prescribed in the above categories, licensee shall be required to deposit differential amount of licence fee as applicable in next higher category.

9.4 L-1AB LICENCE FOR NON -DISTILLERS:

To allow other brands of repute with low sale volumes or reputed brands owned by non-distillers, a license for whole sale of IMFS has been prescribed in the form of L-1AB to be granted by Excise and Taxation Commissioner under the provisions of excise law. The licence shall also be granted to those persons who have exclusive sale rights of any brand for sale in the State of Haryana. The licence fee of L-1AB for the year 2024-25 is fixed as under:-

- i) Rs. 40 Lakh in case of new License or where the annual sale from L-1AB, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is equal to or less than 25 Lakh PL.
- ii) Rs. 60 Lakh in case the annual sale from L-1AB, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 25 Lakh PL & less than or equal to 50 Lakh PL.
- iii) Rs. 110 Lakh in case the annual sale from L-1AB, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 50 Lakh PL or less than or equal to 100 Lakh PL.
- iv) Rs. 150 Lakh in case the annual sale from L-1AB, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 100 Lakh PL.

As soon as the sale of L-1AB Licensee in the policy year 2024-25 exceeds higher threshold, as prescribed in the above categories, the licensee shall be required to deposit differential amount of licence fee as applicable in next higher category.

The licensees shall also pay excise duties and other levies as applicable to L-1B licensee in the State. The licensee shall get the brands registered as mentioned in para 8.6. Excise and Taxation Commissioner may determine the reasonability of rates of liquor as in case of L-1B licensees. Such licensee will get his brands bottled within or outside the State of Haryana from a single source only. The condition of single source shall be applicable individually to any particular brand (one brand-one source). In exceptional circumstances, the Excise and Taxation Commissioner may grant relaxation for supply of a particular brand from additional source, for a limited period to maintain uninterrupted supply.

9.4.1 Licence for wholesale of Beer/Wine for Non-Brewers (L-1AB1):-

A license in form L-1AB1 is granted to those persons who are non-brewer and hold exclusive rights for the sale of brands of beer and wine in the State of Haryana. The licensee is required to pay excise duty and other levies as applicable to L-1B1 licensees in the State. The licensee shall get the brands registered as mentioned in para 8.6. The annual licence fee of L-1AB1 licence for the policy year 2024-25 is fixed as under:-

- i) Rs. 50 Lakh in case of new License or where the annual sale from L-1AB1, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is equal to or less than 50 Lakh BL.
- ii) Rs. 100 Lakh in case the annual sale from L-1AB1, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 50 Lakh BL and less than or equal to 100 Lakh BL.
- iii) Rs. 150 Lakh in case the annual sale from L-1AB1, in the policy year 2023-24 (i.e. from 12.06.2023 to 11.06.2024), is more than 100 Lakh BL.

As soon as the sale of L-1AB1 Licensee in the policy year 2024-25 exceeds higher threshold, as prescribed in the above categories, the licensee shall be required to deposit differential amount of licence fee as applicable in next higher category.

9.5 PROVISIONS REGARDING QUOTA AND DISTRIBUTION OF IMPORTED FOREIGN LIQUOR (BIO):

QUOTA OF IFL (BIO):

The basic quota of IFL (BIO) to be allocated to L-2BF retail licensees in the State shall be Twelve (12) Lakh cases. This quota may further be increased by the ETC (FC) upto the extent of 50% of basic quota.

WHOLESALE LICENSE FOR IFL(BIO)L-1BF:

9.5.1 The wholesale license of Imported Foreign Liquor, Bottled in Origin, (L-1BF) shall be granted on application. The applicant should be a wholesale licensee in the State of Haryana or any other State, or a proprietor firm, or a partnership firm, or a company registered under the Companies Act, 1956, or a society registered under the relevant law, or a firm registered under Limited Liability Partnership Act, 2008.

Every successful applicant, before starting the operation, shall also submit following documents namely

- (i) One proof of identity having his/her photograph like voter ID card, passport, ration card, driving license.
- (ii) Aadhar card (UID) / PPP (Parivar Pehchan Patra)
- (iii) Income Tax Returns for the last three assessment years.
- (iv) Net worth of minimum Rs. 60 lakhs duly certified by a Chartered Accountant registered with ICAI.
- (v) Surety Bond in the prescribed format.

The annual licence fee of L-1BF shall be Rs.4.00 Cr. each.

The licensee shall be entitled to make supplies to L-1 licensees throughout the State. The L-1 licensee will further make supplies to L-2BF licensees. The L-1BF licensees shall also be permitted to make supplies to bar licensees throughout the State in the circumstances as mentioned in Clause 9.5.10.

9.5.2 THE MANNER OF ALLOTMENT OF L-1BF:

This wholesale license in the form L-1BF shall be granted by inviting online applications through the departmental portal. In case, the number of eligible applications received in first round is more than or equal to sixteen (16), the L-1BF licence shall be granted to all the eligible applicants. In such a case, the department will not initiate any further round(s) for allotment of L-1BFs in the State.

However, in case, the number of eligible applications received in first round is less than sixteen (16), the department may initiate more round(s) for allotment of remaining L-1BF licences. The number of remaining L-1BF licenses can be calculated by subtracting the count of L-1BF allotted in all previous round(s) from sixteen (16).

It is further provided that in case, the number of eligible applications in second or any subsequent round exceeds the remaining number of L-1BF licensees available for allotment in that particular round, then the grant of such remaining L-1BF licence(s) shall be made by draw of lots amongst eligible applicants of that particular round.

Illustration: In case, number of eligible applications received in first round is 17, the L-1BF licence shall be granted to all 17 eligible applicants.

In case, number of eligible applications received in first round is 13, then the L-1BF licence shall be granted to all 13 applicants of first round. In second round, applications may be invited for allotment of remaining three L-1BF licences. In case, number of eligible applications received in second round is 5, L-1BF licence shall to only three eligible applicants by draw of lots amongst five eligible applicants.

The applicant shall have to deposit an application fee of Rs.2 Lakh which will be non-refundable and non-adjustable. The application shall also be accompanied with an earnest money of Rs.25 Lakh. The application shall be accompanied with documents establishing the identity of the applicant. Identity proof(s) of all the person(s), like proprietor, all the partners, directors and the authorized person, if there is any one so authorized, should be uploaded online along with the application. Complete secrecy during the process of submission of applications shall be maintained. After the expiry of date of submission of applications, the applications shall be examined to check for the completeness and genuineness of applications.

The Department shall publish list of eligible applicants on its official website and, this will be treated as date of allotment of his license. The license shall be valid from 12th June, 2024 or from the day of grant of licence, whichever is later. The eligible applicant shall have to deposit a security amount equal to 25% of licence fee within a week of the date of allotment, or within such other time as may be prescribed in the notice. The earnest money shall be adjustable towards the payment of the

amount of security. The licensee shall also be required to declare the storage capacity of his liquor godown at the time of grant of license.

The Earnest money of the applicant shall be forfeited in the following cases:-

- i) If he fails to deposit security amount within the prescribed time, or
- ii) If any successful applicant fails to furnish documents as he is required to submit in the office within seven days of the allotment, or
- iii) In case the applicant is found to have furnished any false information or forged documents in his application, or
- iv) If he is found guilty of indulging in any malpractice, or
- v) For any other reasons as the Excise Commissioner may think fit.

The eligible applicant shall have to submit all other documents as are specified in the public notice, instructions issued from time to time, provisions of the Haryana Excise Act, 1914 or rules framed there under.

The applicant shall be treated as licensee, once he has deposited his security amount.

The licence shall be granted by Collector (Excise) with the prior approval of Excise Commissioner-cum- Financial Commissioner subject to the provisions of the Excise Policy 2024-25, the Haryana Excise Act, 1914 and rules framed there under.

The L-1BF licensee shall be required to fulfill the demand of IFL (BIO) in terms of brands and quantity.

9.5.3 PAYMENT OF LICENCE FEE:

The licence fee shall be paid in eight monthly installments each equal to 10 % of the licence fee. The first of the eight installments shall be paid by the last day of the calendar month of allotment. The remaining seven installments shall be paid by 15th of each month, starting from the month following the month of allotment, till all seven installments are received.

In case, the license is granted after the month of September, 2024, the 80% of the licence fee shall be divided equally into monthly installments in such a manner that the whole amount is received by the 15th April, 2025. The first of these installments shall be paid by the last day of the calendar month of allotment and remaining monthly installment shall be paid by 15th of each month following the month of allotment.

The remaining part of the licence fee shall be adjusted from the 25% security amount. The balance amount from security, if any, shall be refundable after adjusting any amount due towards licensee.

9.5.4 Interest shall be leviable for the period of delay in depositing the licence fee in accordance with the provisions of retail licensees of IMFL and CL.

9.5.5 MINIMUM QUOTA OF L-1BF:

Each L-1BF licensee shall be required to lift minimum IFL (BIO) quota of Seventy Five Thousand (75000) cases during the policy year. In case number of L-1BF licensees exceeds sixteen (16), the minimum quota shall be reduced proportionately among all the L-1BF licensees. There will be no liquor type-wise distribution of IFL (BIO) quota (i.e. Whisky, Beer or Wine) for any L-1BF licensee. The L-1BF licensee may lift IFL (BIO) quota from any category of liquor i.e. Whisky, Wine or Beer etc. Further, the L-1BF licensee may lift any quantity of IFL (BIO) over and above this minimum prescribed quota without payment of any additional licence fee.

Note: The IFL (BIO) brands are available in different pack sizes and alcoholic strengths. For the purpose of quota calculation for both L-1BF and L-2BF licensees, IFL (BIO) Whisky of quantity 9 BL shall be considered equivalent to one case. Likewise, 9 BL of IFL (BIO) Wine category shall be considered equivalent to one case and 7.8 BL of IFL (BIO) Beer category shall be considered equivalent to one case.

For the purpose of IFL (BIO), the categories of Whisky, Scotch, Rum, Vodka, Gin, Brandy etc. shall be referred hereinafter as whisky unless specifically so mentioned otherwise. Similarly, the categories of Wine, cider, Liqueur and RTB, etc. will be referred to hereinafter as wine unless specifically so mentioned otherwise.

Each licensee shall have to lift the minimum amount of quota in the policy year. A failure to lift the minimum quota shall attract a penalty of Rs.1800 per case.

Lifting of quota by L-1BF licensees shall be monitored on quarterly basis. The quota lifting schedule for L-1BF licensee shall be as under:-

Quarter – 1	Minimum 25% of annual quota
Quarter – 2	Minimum 50% of annual quota
Quarter - 3	Minimum 75% of annual quota
Quarter - 4	Minimum 100% of annual quota

In case of L-1BF license allotted during the currency of policy year, the quarter-wise quota shall be calculated by dividing it equally on the number of days basis.

Penalty shall be leviable for deficient quantity of quota lifted at the end of each quarter. However, in case any shortage of quota has been penalised in a quarter, the same deficiency of quota shall not be penalized again in any subsequent quarter(s).

9.5.6 RATE OF ASSESSMENT FEE AND PERMIT FEE:

The assessment fee and permit fee shall be levied. It will be recovered at the time of issuance of permit to L-1BF licensee for procurement of its supplies. The rates of assessment fee and permit fee are as under:

Type of IFL	Assessment Fee	Permit Fee
Whisky	Rs. 100 per BL	Rs. 25 per BL
Wine	Rs. 85 per BL	Rs. 25 per BL
Beer	Rs. 65 per BL	Rs. 10 per BL

9.5.7 BRAND REGISTRATION:

The labels of each brand of IFL (BIO) to be supplied in the state shall be registered with the Department. The brands shall be registered online on the portal of the Department. The application for registration of the brand can be made by any of the L-1BF licensees of the States or by the foreign liquor brand owning company or their authorized importer in India. The applicant shall submit the relevant documents alongwith copy of labels to the department. A certified copy of authorization from foreign liquor brand owning company or from a certified authorized importer in India shall also be required to be submitted alongwith the application for brand registration. The application must contain period of validity, name of the brand, name and address of the authorised company or person.

The labels will be liable to cancellation for any violation of any applicable law or breach of any provisions of excise law. A fee of Rs.15,000/- shall be charged for registration of all types of IFL (BIO) brands. The official website of the Department shall host a list of registered brands. Separate registration of brands by all the licensees shall not be required. In case a brand has already been registered by a licensee, other licensees shall not be required to get it registered.

For ease of doing business, the procedure for approval of IFL (BIO) brand labels is being simplified. The existing brand labels that were approved by department for sale in policy year 2023-24, may be submitted for renewal for the year 2024-25 in the same district. In addition to the documents prescribed above, the applicant shall submit the following documents alongwith label registration fee for renewal:-

1. An undertaking regarding no change in label design, colour, size, font and printing etc.
2. Attested copy of labels and L-1C duly approved for the year 2023-24.
3. An undertaking regarding no increase in landing price for any L-1BF licensee i.e. CIF cost + custom duty + assessment fee + permit fee + margin of his supplier etc.
4. An undertaking to the effect that the label complies with all the statutory requirements.
5. Other documents as per instructions issued by ETC(FC) from time to time.

The details of pricing such as CIF cost + custom duty + assessment fee + permit fee + margin of his supplier etc. shall be provided to the Department for each brand at the time of registration. It will be displayed by the Department on its website.

9.5.8 GENERAL CONDITIONS:

In case the license is found to be non-operative by not engaging in procurement and supply, the license shall be cancelled.

Liquor supplied by L-1BF licensees shall be accompanied with an e-invoice with effect from such date as may be decided by Excise and Taxation Commissioner. An e-inventory of each licensee shall be maintained on the portal. The licensee shall have to enter the details of pass of each consignment received. The details shall be verified online.

A penalty of Rs.3000 per bottle, irrespective of size of bottles involved, shall be imposed on every unaccounted bottle of whisky and wine found at the L-1BF premises, or at any other premises like L-1, L-2, L-2BF, L-4 & L-5, L-12C, L-12G, L-10B, L-10E etc. The penalty shall be imposed on the licensee in whose premises it is found. This will be in addition to other penal provisions for the breach of excise rules. All the bottles found in excess shall also be confiscated. In case of Beer the penalty shall be Rs.1500 per bottle irrespective of size of bottle.

A penalty of Rs.2000 per Bottle shall be imposed on the stock of Whisky and Wine of IFL (BIO) found short at any licensed premises. It will be Rs.1000 per bottle for Beer. This will be in addition to other penal provisions for the breach of excise rules.

The quota of IFL (BIO) shall not be counted towards the quota of IMFL of retail outlet (L-2) licensees.

9.5.9 SALE PRICE TO BE CHARGED BY L-1BF:-

In order to safeguard the interests of other licensees buying IFL (BIO) from L-1BF licensees and providing a level playing field for each stake holder, the maximum sale price of L-1BF is being fixed. L-1BF licensee shall not charge sale price of any brand more than 110% of the price approved by the Department at the time of registration of label and it will be displayed on its official website. The price approved by the Department will be landing cost to L-1BF licensee comprising of primarily CIF cost + custom duty + assessment fee + permit fee + margin of his supplier etc.

9.5.10 SUPPLIES TO BARS (L-4/L-5, L-10E, L-10F, L-12C, L-12G):

Every Bar licensee shall have to procure their supplies of IFL (BIO) brands only from the nearest two different L-2BF licensees after the payment of levies as specified in Table-I. None of the said two L-2BF licensees can demand from the Bar licensee a price which is more than 10% above the minimum retail sale price fixed as per Clause 9.5.14. In case of non-supply of one or more IFL (BIO) Brand(s) by both the said L-2BF licensees, whether due to unavailability or any other reason, a bar licensee can submit a written application specifying quantities of all brands required by him to the jurisdictional DETC and under intimation to both the L-2BF licensees. The DETC (Excise) concerned shall upon receipt of such an application immediately

direct both the L-2BF licensees in writing to meet with the demand within a period to be fixed in the direction but not exceeding 15 days in any case. In case of failure by both the L-2BF licensees to meet with the demand of one or more brands within the period prescribed by DETC as above, the Bar licensee shall be free to procure supply of such brand(s) from any L-1BF licensee in the State, subject to payment of assessment fee, permit fee and retail permit fee as per Table-II. In every such procurement from an L-1BF by a Bar licensee, it shall be mandatory for the Bar licensee to give a prior written notice specifying the quantity of all the Brands being so procured to the jurisdictional DETC (Excise) as well as to the DETC (Excise) of the district where such L-1BF is situated.

Table-I

Levies payable by bar licensees on procurement of IFL from L-2BF licensees		
Type of IFL	Assessment Fee	Permit Fee
Whisky	Rs. 75 per BL	Rs. 25 per BL
Wine	Rs. 50 per BL	Rs. 25 per BL
Beer	Rs. 50 per BL	Rs. 10 per BL

Table-II

Levies payable by bar licensees on procurement of IFL from L-1BF licensees			
Type of IFL	Assessment Fee	Permit Fee	Retail Permit Fee
Whisky	Rs. 75 per BL	Rs. 25 per BL	Rs. 20 per BL
Wine	Rs. 50 per BL	Rs. 25 per BL	Rs. 10 per BL
Beer	Rs. 50 per BL	Rs. 10 per BL	Rs. 10 per BL

9.5.11 RATE OF VAT:

Value added tax under Haryana Value Added Tax Act, 2003 will be levied on IFL (BIO) at the rate of 3% with surcharge @5%, except in case of sale by bar licensees i.e. L-4/L-5, L-12C, L-12G, L-10E, L-10F, L-10C, L-12A-C etc.

9.5.12 OTHER CONDITIONS SPECIFIC TO L-1BF:

L-1BF shall not be located at a place which is less than 5 KM from any Custom Bonded Warehouse.

Any person holding a valid Import Export Certificate (IEC) and intending to (a) import IFL(BIO) directly in a Custom Bonded Warehouse situated in the State; or (b) receive consignment of IFL(BIO) from any other Custom Bonded Warehouse outside the State to its own Custom Bonded Warehouse in the State; or (c) send consignment of IFL(BIO) to any other Custom Bonded Warehouse situated within or outside the State from its own Custom Bonded Warehouse in the State; or (d) supply consignment of IFL(BIO) to any L-1BF licensee in the State from its Custom Bonded Warehouse situated within or outside the State, shall be required to register such Custom Bonded Warehouse with the department. Such person shall submit application for registration in the format specified by department alongwith a registration fee of Rs. 25,000/-. The application for registration shall be submitted in the office of Excise and Taxation Commissioner, Haryana in such manner as may be specified.

The custom bonded warehouse established in the State and making supply of IFL (BIO) within or outside State shall be required to submit monthly information of all receipts and dispatches of liquor (for Haryana and outside) in the manner and format as prescribed by the department. Further, the custom bonded warehouse established outside the State and making supply of IFL (BIO) in Haryana shall be required to submit monthly information of such supplies to L-1BF licensees of Haryana in the manner and format as prescribed by the department. In case of non-compliance, the supplies from such custom bonded warehouse shall be stopped.

All consignments of IFL(BIO) issued from such Custom Bonded Warehouses must be accompanied with a copy of invoice, permit issued by Competent Authority, pass issued by Custom Authorities and a declaration to be specified by the Commissioner.

The details of all consignments of IFL(BIO) issued by Custom Bonded Warehouse (registered entity) situated in Haryana for supply within Haryana and outside the State shall be submitted online before dispatch, in the manner as specified by the ETC(FC).

Further, the details of all consignments of IFL(BIO) issued by Custom Bonded Warehouse (registered entity) situated outside Haryana for supply in Haryana shall also be submitted online before dispatch, in the manner as specified by the ETC(FC).

The licensees shall procure each brand only from authorised suppliers of the brand from custom bonded warehouse located in the State of Haryana or from outside the State.

The IFL (BIO) brands manufactured and bottled in a country, from where the import of liquor is exempted from custom duties by the Government of India and due to this reason, such liquor cannot be deposited in a custom bonded warehouse, may be imported directly by the L-1BF licensees. In such a case, the consignment shall have to be accompanied with the statutory documents as prescribed under the Haryana Excise Act, 1914, the Customs Act, 1962 and as prescribed by the exporting country.

Further, such import shall be allowed only after the payment of applicable levies and with the approval of Excise and Taxation Commissioner.

The L-1BF licensee shall not conduct any retail sale.

The brand owning companies or their authorized representatives or their authorized importers shall also have to ensure smooth supply of liquor to all L-1BF licensees except for the reasons beyond their control. They will not charge exorbitant price from any of the L-1BF licensees. The prices charged from L-1BF licensees of the State should be in parity with other States. The parity in rates should also be maintained amongst all L-1BF licensees of the State. Any failure to comply with these provisions would render the brand liable for cancellation.

The declaration shall be required for all consignments being carried through the territory of the state. The declaration shall be submitted on the online portal of the department in the manner as specified. The online portal shall generate an acknowledgement, which shall be required to be accompanied with the consignment of IFL (BIO). It will be applicable for all consignments carrying IFL (BIO) above the individual possession limit.

EALs shall be required to be affixed on each bottle of IFL (BIO) to be supplied in the State. The EALs shall be issued by the Department in such manner as may be decided by the Excise and Taxation Commissioner. EALs shall be affixed at the godown of L-1BF licensee or in the manner as directed by the ETC(FC). In addition, QR code based Track & Trace System as approved by the Excise & Taxation Department in the manner prescribed shall also be made applicable on IFL (BIO) to be supplied in the State.

The L-1BF licensee shall keep sufficient stock of all such brands as are registered and demanded by the buying licensees. No exorbitant rates shall be charged by L-1BF licensee. No cartelisation of L-1BF licensees shall be allowed. In case of any complaint/feedback of exorbitant rates being charged, an enquiry shall be conducted in such manner as the Excise and Taxation Commissioner may decide. If the complaint is found tenable, an appropriate order shall be passed by the Collector fixing the rate of the brands keeping in view landing price, levies involved, expenses made and profit margins. Breach proceeding shall also be initiated against the licensee.

Non-operative licensees shall be cancelled. Licenses which are not procuring liquor on permit, or, are not supplying liquor on permit and pass for a reasonable time, shall be considered as non-operative.

The licensees whose license is cancelled shall be liable to pay penalty on balance quota. The Balance quota will be the quota that remained un-lifted from his annual minimum quota. It will be treated as short lifting of quota for the purpose of imposing penalty.

The outgoing licensee of 2023-24 can transfer quota of unsold stock of IFL (BIO) as on 11.06.2024 to any of incoming licensees for the policy year 2024-25. A transfer fee shall also be levied @Rs.75 per BL for whisky, scotch, Rum, Vodka, Gin and Brandy etc., @Rs.25 per BL for wine and @Rs.100 per BL for Beer. In addition, the licensee shall also be required to pay differential amount of assessment fee, if any.

In case of dispute of rates to be charged by outgoing licensees, the decision of the Department shall be final. The Department shall arrive at the price by considering landing price, levies involved, expenses made and profit margins.

The licensee shall install necessary fire-fighting equipment and comply with the norms of the Haryana Fire and Emergency Services Act, 2022, if applicable, in the approved premises.

The wholesale outlets of IFL(BIO) i.e. L-1BF licensees shall have sufficient number of CCTV cameras at entry, exit as well as in the premises with online access of live feed at district office level.

The non-compliance of provisions of this clause shall attract penal action as per law.

9.5.13 L-2BF RETAIL LICENSE OF IFL (BIO) (FOR SALE):-

The license in the form of L-2BF shall be granted mandatorily to certain earmarked retail outlets of IMFL i.e. L-2, in accordance with the potential of the vend for sale of IFL (BIO). The licence fee for mandatory L-2BF licenses shall not be charged separately, it will be considered as included in the licence fee of retail zone itself. Each such L-2BF shall be granted a minimum quota of IFL (BIO) and it will be displayed in the excise arrangement. The provisions of lifting of quota and penalty for non-lifting of quota in case of retail outlets of L-2 and L-14A shall apply mutatis mutandis to these L-2BF licensees. However, the penalty for short-lifting would be Rs.2000 per case.

Retail outlets of IMFL (L-2) of the State, other than those which are earmarked as above in the excise arrangement, may also obtain the license in the form L-2BF at licence fee in multiple of Rs. 2 Lakh for minimum quota of 1000 cases each.

L-2BF licensees will be entitled to additional quota as per requirement without any additional fee. The quota of IFL (BIO) shall be separate from quota of IMFL.

L-2BF shall procure their supplies from any L-1 of the district.

The license in Form L-2BF shall be granted by Deputy Excise & Taxation Commissioner (Excise) on behalf of the Collector (Excise).

9.5.14 MINIMUM RETAIL SALE PRICE OF IFL (BIO):-

The minimum retail sale price of all IFL (BIO) brands of Beer of different alcoholic content will be the same as provided under Clause 7.1 (Sub-Clauses 3.1 to 3.4) of this policy.

The Minimum Retail Sale Price of IFL (BIO) Whisky and Wine Brands that can be charged by any L-2 BF licensee in the Excise Policy 2024-25 shall be fixed as per the following formula:

Ex-Custom Bond Price = CIF value per bottle + margin of supplier + Custom duty payable

(All the above as declared at the time of brand label registration as per Clause 9.5.7)

Minimum Retail Sale Price = 120% of (Ex-Custom Bond Price as calculated above) + Assessment fee payable by L-1BF licensee as per Clause 9.5.6 + Permit fee payable by L-1BF licensee as per Clause 9.5.6 + Retail Permit Fee payable by L-2BF licensee as per Clause 8.1A.

The Minimum Retail Sale Price of any IFL (BIO) Brand calculated by the above formula shall be rounded off to the nearest next multiple of ten.

In case of labels submitted for renewal for the Excise Year 2024-25, the DETC (Excise) concerned shall fix the Minimum Retail Sale Price in accordance with the above formula and forward the same to Collector (Excise) for approval and uploading the same on the departmental website i.e. www.haryanatax.gov.in.

The violation of this clause will invite penal action as prescribed under Clause 7.4 of this policy.

Illustration:

In case, an IFL (BIO) whisky brand namely 'A' (size 1 litre) having CIF Value of Rs. 1000/- and supplier margin of Rs. 800/- (as declared at the time of Brand label registration), then the minimum retail sale price of 'A' shall be calculated as under:-

Ex-Custom Bond Price = Rs. 1000 (CIF value) + Rs. 800 (supplier margin) + Rs. 1500 (Custom duty)

= Rs. 3300

Minimum Retail Sale Price = 120% of Rs. 3300 + Rs. 100 (Assessment fee as per Clause 9.5.6) + Rs. 25 (Permit fee as per Clause 9.5.6) + Rs. 20 (Retail permit fee as per Clause 8.1A) = Rs. 4105

= Rs. 4110 (rounded off to the nearest next multiple of ten)

9.6 L-10B LICENSE FOR PROMOTION OF IFL(BIO):

In order to facilitate sale of IFL (BIO), a license in form L-10B has been prescribed for retail sale to be given to the stores located in shopping malls having minimum carpet area of 300 sq. feet. One license per retail zone may be granted within the prescribed location of his urban vends. The annual licence fee for L-10B shall be Rs.11 Lakh.

The licensees shall procure their supply of IFL (BIO) from any L-1 licensee in the district. The quota utilized by such L-10B licensee shall be deducted from the overall quota of IFL of that Zone. The L-10B licensee shall be entitled to lift an additional quota upto 10% of IFL basic quota of his zone without payment of any additional assessment fee. Such additional quota shall be over and above the additional quota already prescribed, if any. The L-10B License shall be granted by ETC (FC).

9.7 LICENCE FOR MANUFACTURIES:

9.7.1 LICENCE FEE/RENEWAL FEE:

The licenses as described under column 2 of the table beneath shall be granted or renewed on the payment of licence fee per annum as specified under column 4.

Sr. No.	Name of License	Abbreviation	Fee per annum	
1	2	3	4	
1	Distillery License other than at Sr.No. 2 & 3 below	D-2	Installed Capacity (Kilo Liter Per Day)	License Fee (in Rupees Crore)
			Less than 60 KL Per Day	2.00
			From 60 KL Per Day to less than 120 KL Per Day	3.00
			120 KL Per Day or above	4.00
2	For installing a new standalone separate Ethanol Plant within the existing licensed premises of D-2 License (there should be no common boiler, turbine, distillation process and such like facilities)	D-2A	Rs. 5.00 Lakh in addition to D-2 licence fee.	

3	For establishing a new ethanol plant for production of Ethanol only	D-2B	Rs. 5.00 Lakh	
4	Brewery License	B-1	Installed capacity (HLPAs)	License fee (in rupees)
			Less than 50,000	Rs. 50 Lakh + Rs.35 Lakh per Lakh HLPAs
			50,000 to less than 2,50,000	Rs. 75 Lakh + Rs.35 Lakh per Lakh HLPAs
			2,50,000 and above	Rs. 150 Lakh + Rs.35 Lakh per Lakh HLPAs
5	Bonded Ware House	BWH-2	Rs.35 Lakh	
6	Bottling License of IMFS	L-11	Rs.75 Lakh	
7	Winery License	S-1	Rs.5,000/-	

Note: The license for bottling of Country Liquor in Form L-15 shall remain discontinued for this year as well.

9.7.1(A) CAPACITY UTILIZATION FEE:

The use of the infrastructure of a distillery and bottling plant for another party/person, whether by lease/ rent or any other arrangement (in case of both existing and new arrangement) shall be allowed subject to payment of capacity utilization fee, payable by the lessee etc. @Rs.50 Lakh for distillery and @Rs.30 Lakh for bottling plant per annum for bottling of IMFL.

9.7.2 FEE FOR LETTER OF INTENT (LOI):

A person who desires to set up a Distillery or Brewery or Winery or Ethanol plant in the State of Haryana shall obtain a Letter of Intent (LOI) before he starts putting up his plant. The LOI shall be issued with certain terms and conditions with a specified period of validity. It shall be issued with the permission of the Government. Fee for LOI to be issued for the first time and for subsequent year(s) shall be as under:-

Sr. No.	Type of plant to be established	Annual fee for grant of LOI	Re-validation fee for each subsequent extension of LOI for one year
1	Distillery	5 Crore	50 Lakh
2	New ethanol plant for production of	5 Lakh	5 Lakh

	ethanol only		
3	Installation of a new standalone separate Ethanol Plant within the existing licensed premises of D-2 License (there should be no common boiler, turbine, distillation process and such like facilities) for production of ethanol only	5 Lakh	5 Lakh
4(a)	Brewery with installed capacity below 50,000 HLPAs	20 Lakh	110% of previous year fee
4(b)	Brewery with installed capacity of 50,000 HLPAs or more	40 Lakh	110% of previous year fee
5	Winery	1 Lakh	110% of previous year fee

The person holding LOI shall have to set up the plant within two years from the date of issue of LOI, failing which it shall be deemed cancelled.

LOI shall not be granted during the year 2024-25 for setting up a new bottling plant in the State.

9.8 BAR LICENCES:

All the bar licences including L-4/L-5/L-10C/L-10E/L-12C/L-12G etc. shall be granted or renewed on annual basis in the policy year 2024-25.

DISTRICT LEVEL RECOMMENDATION COMMITTEE:

A committee shall be constituted at district level to assess the level of infrastructure and facilities available in the premises of hotel/restaurant/club/golf club etc. for which the application for grant of new bar license in form of L-4/L-5, L-4A, L-10E, L-10F, L-12C, L-12G etc. is received.

The committee shall comprise of three members i.e. the Deputy Excise and Taxation Commissioner (Excise), Deputy Excise and Taxation Commissioner (Sales Tax) and Assistant Excise and Taxation Officer (Excise) posted in the district concerned. The committee will be headed by senior of two DETCs. The committee shall assess the eligibility of an applicant for the grant of a Bar License. The aforesaid committee shall make recommendations to the Excise & Taxation Commissioner for grant of bar license.

A Bar License operative during the year 2023-24 and fulfilling the criteria laid down under the new excise policy for the year 2024-25 will be eligible for renewal for the year 2024-25 by the DETC (Excise) concerned.

The application for grant of requisite NOCs shall be required to be decided by the department concerned (except Fire Department) within a period of one month of the receipt of application, failing which it will be deemed to have been granted.

9.8.1 GRANT OF L-4/L-5 AND OTHER BAR LICENCES:

The Bar License in form L-4/L-5 may be granted to the following:-

- i) Tourist Complexes run by Haryana Tourism Corporation situated anywhere in the State;
- ii) Hotels having star category of three star or above located anywhere in the State;
- iii) Hotels and Restaurants of repute situated within the limits of Municipal Corporations, Municipal Councils, Municipal Committees and areas under Metropolitan Development Authorities like GMDA, FMDA and PMDA etc.;
- iv) Hotels and Restaurants of repute situated in places where HSIIDC has developed Industrial Model Townships (IMT) and Theme/ Specialized Parks like IMT Manesar, IMT Bawal, IMT Rohtak, IT Park Manesar, IT Park Panchkula etc.; situated in the industrial towns Dharuhera and Bahadurgarh; situated in Morni sub-Tehsil area; and situated within the area notified under Gurugram-Manesar Urban Complex (GMUC) Plan 2031.
- v) The L-4/L-5 license may also be granted provisionally to a Hotel located anywhere in the State subject to the condition that the applicant shall procure star classification of three star & above from the Ministry of Tourism, Government of India within one year of grant, failing which the provisional license shall not be renewed subsequently. The licensee shall apply for the star rating within one month of obtaining the L-4/L-5 license.

The licence of existing functional bars located anywhere in the State will be renewed by the concerned DETC (Excise).

In order to promote tourism/adventure sports tourism in the State, the case for grant of a bar license in form L-4/L-5/L-4A/L-10E/L-10C etc. to any reputed hotel, resort and restaurant etc., having good infrastructure and facilities, but located beyond geographical restriction as mentioned in relevant clauses of this policy, may be considered by the Government. All such cases shall be sent by the Excise and Taxation Commissioner with his recommendation to Government for approval.

9.8.1.1 LICENCE FOR BAR IN A CLUB (L-12C):

The Bar License in form L-12C may be granted to the following:-

- i) Clubs of repute situated anywhere in the State;
- ii) Residential condominium (a gated residential community having multiple units) anywhere in the State.

The annual licence fee for L-12C license shall be as under:-

Category	Type of License	District	Annual Licence fee	Additional Points (Count /Licence fee)
(i)	L-12C granted to a club of repute	For the districts having Metropolitan Development Authority	Rs.20 Lakh	As per provisions applicable to L-4/L-5 license with 3 Star rating
		For other districts	Rs. 10 Lakh	
(ii)	L-12 C license granted in a residential condominium	Gurugram	Rs.15 Lakh	As per provisions applicable to L-4/L-5 license having no star rating.
		Faridabad	Rs.12 Lakh	
		All other districts	Rs.8 Lakh	

This will be subject to the condition that only the residents of the condominium or their guests shall be allowed to utilize the facilities in a club having L-12C License.

Provided that in case of L-12C license granted to any army sponsored club like Sirhind Club, Ambala, the army officials may be able to utilize their quota through CSD canteen while the civilian members shall not be entitled for the liquor supplied through CSD canteen. The license fee for such club shall be Rs. 5 Lakh per annum.

9.8.1.2 LICENCE FOR BAR IN A GOLF CLUB (L-12G):

Golf Clubs shall have to obtain a license in the form of L-12G to operate bars. L-12G license may be granted anywhere in the State to the Golf Clubs having 9 holes or more. The L-12G license shall not be permitted as an additional point attached to any hotel or any other type of bar license.

The annual fee for L-12G license exclusively for golf clubs shall be as under:-

(i)	09 holes	Rs.30 Lakh with 2 points
(ii)	18 holes	Rs.50 Lakh with 3 points

Further, two more additional points may be granted to any L-12G licensee on payment of a fee equal to Rs. 15 Lakh per additional point.

9.8.2 The bar licences in form L-4/L-5/L-10C/L-10E/L-12C/L-12G etc. shall be granted by the Collector (Excise) with the approval of ETC (FC). The renewal of L-4/L-5/L-10C/L-10E/L-12C/L-12G licences, if otherwise eligible, shall be done by the DETC (Excise) of the district concerned, on behalf of Collector (Excise).

It is further provided that now onwards the additional points shall also be approved by the DETC (Excise) of the district.

In case of any grievance regarding approval of additional point(s), the bar licensee may file an appeal before the Excise and Taxation Commissioner, Haryana.

9.8.3 LICENCE FEE FOR L-4/L-5:

The licence fee for grant or renewal of L-4/L-5 licenses shall be charged as under:

- (a) L-4/ L-5 granted to Hotels of 5 star grading and above – Rs.30 Lakh.

Such licensee shall be allowed one main bar and three additional points, alongwith room service (L-3), without any further fee. They shall be allowed to operate the main bar round the clock. By virtue of having L-3 license, these hotels are allowed to keep liquor in the refrigerators kept in the hotel rooms along with other food articles and beverages. In case the licensee wishes to sub-lease one or more additional points, then a fixed fee of Rs.10 Lakh per additional point shall be charged from such licensee.

- (b) L-4/ L-5 granted to Hotels having grading of 4 star – Rs.25 Lakh.

Such licensee shall be allowed one main bar and two additional points, along with room service (L-3), without any further fee. They shall be allowed to operate the main bar round the clock. By virtue of having L-3 license, these hotels are allowed to keep liquor in the refrigerators kept in the hotel rooms along with other food articles and beverages.

- (c) L-4/ L-5 granted to Hotels having grading of 3 star:

Sr. No.	Name of District	Licence fee
1.	Gurugram	Rs.22 Lakh
2.	Faridabad, Panchkula and Sonapat	Rs.16 Lakh
3.	All other Districts	Rs.12 Lakh

Such licensee shall be allowed one main bar, along with one additional point and room service (L-3), without any further fee. By virtue of having L-3 license, these hotels are allowed to keep liquor in the refrigerators kept in the hotel rooms along with other food articles and beverages.

The L-4/L-5 licensees of the category (a), (b) and (c) mentioned above shall also be allowed to serve liquor in functions, parties, events and meetings, held in up to three (03) of their identified and approved halls including banquet halls and ground floor lawns, sourced from the main bar, on payment of a one-time fee equal to 50% of his annual licence fee.

(d) All other L-4/ L-5 and L-12 Licences in the State:

District	Licence Fee
Gurugram	Rs. 20 Lakh
Faridabad, Panchkula and Sonapat	Rs. 15 Lakh
All other districts in the State except Gurugram, Faridabad, Panchkula and Sonapat	Rs. 10 Lakh
Bars operated by Haryana Tourism Corporation in all districts	A composite fee of Rs.1.50 Crore.
Bars operated by HSVP in their Gymkhana and Golf Clubs in all districts	A composite fee of Rs.1.50 Crore.

In case the Haryana Tourism Corporation or HSVP does not intend to pay license fee on composite basis, the bars operated by them shall be allowed to pay a fixed license fee equal to the license fees applicable for L-4/L-5/L12C/L-12G etc., as the case may be, in the respective districts.

FEE FOR ADDITIONAL POINTS:

Any additional point above the points already allowed to L-4/L-5 licensees, may also be allowed on payment of a fee equal to 20% of the annual licence fee per additional point in all of the above categories [i.e. category (a), (b), (c) & (d) mentioned above], except in case of bars operated by Haryana Tourism Corporation or bars operated by HSVP in their Gymkhana and Golf clubs. Provided that a maximum number of three such additional points per license may be allowed under this provision. Any additional point in case of bars operated by Haryana Tourism Corporation or bars operated by HSVP in their Gymkhana and Golf clubs shall be allowed on payment of a fee equal to Rs.1 Lakh for each such point.

It is provided that the additional points shall also be approved by the DETC (Excise) of the district. In case of any grievance regarding approval of additional point(s), the bar licensee may file an appeal before the Excise and Taxation Commissioner, Haryana.

GENERAL PROVISIONS FOR ADDITIONAL POINT IN OPEN AREA/TERRACE/BALCONY:

- i) The open space should not be such as is open to passersby which means that it should be surrounded by four walls with a provision for regulated entry/exit. The open space should not have a direct access/opening to the main road.
- ii) If the open space happens to be a rooftop/terrace/balcony, it should be so surrounded by a wall/strong immovable fencing of a minimum height of 06 feet.
- iii) The act of drinking in the open space, by the persons sitting therein, should not be visible to the passersby so as to create nuisance or

inconvenience or a bad feeling. In addition, if the open space is visible from other nearby high places, whether within the same building or in the surroundings, additional measures will be taken to prevent visibility from such high places. The licensee shall ensure that the persons using the open space do not indulge in any activity such as throwing articles outside which may be a cause of disturbance to the outsider/passersby.

- iv) No person of age less than 21 years shall be served liquor in such open space.
- v) The open space shall not be allowed at such places that are located in residential area.
- vi) No open space shall be allowed in the vicinity of a waterpool of more than 02 feet depth if it happens to be within the same surrounded premises.
- vii) Only one such additional point in open area/ terrace shall be allowed, subject to the overall limit as provided in Note 1 above.
- viii) The provision for open space shall not be in contravention of any laws/Rules applicable in the State.
- ix) While recommending case for granting additional point in an open space the map of the open space shall be personally certified by the DETC (Excise) of the district concerned.

Note. No liquor shall be served in any open areas including poolside etc., except where it is specifically allowed as mentioned in the above paragraph.

9.8.4 SECURITY AND LICENCE FEES OF BARS:

A security of Rs. 5 Lakh shall be taken from the L-4/L-5/L-12G/ L-12C licensees in addition to the licence fee as mentioned above. For Haryana Tourism Corporation and HUDA a composite security of Rs.6 Lakh each shall be taken in addition to the composite licence fee, as mentioned above in para 9.8.3.

9.8.5 The annual licence fee for a bar (L-4/L-5/L-10C/L-10E/ L-12C/L-12G) license shall be paid in four equal quarterly instalments, payable in the beginning of first week of each quarter (as provided in Clause 2.1 of this policy), failing which the license shall be liable to be cancelled and security forfeited.

9.8.6 Any new license obtained in Form L-4/L-5/ L-10C/L-10E/L-12C/L-12G during the policy year 2024-25 shall not be required to pay licence fee for the quarter(s) already elapsed, but it shall be required to pay licence fee in full for the quarter in which the license is granted and for the succeeding quarters till the end of last quarter. In case the licensee surrenders the license with the approval of the DETC (Excise)

concerned, before the last quarter, the installment(s) of the licence fee for the remaining quarter(s) shall not be payable.

9.8.7 Except as provided otherwise, L-3 license with a fixed fee of Rs. 1,00,000/- per annum shall be allowed to H.T.C. complexes intending to serve liquor in the rooms. However, no liquor shall be served in any open areas including poolside etc. HTC complexes shall be allowed to take supply of liquor from their own L-1, if any.

9.8.8 HOURS OF SALE IN BARS AND PUBS:

L-4/L-5/L-10E/L-12C/L-12G etc. licensed bars can remain open up to 12 AM (Midnight) in the State. The timing of these Bars Licenses in Faridabad and Gurugram Districts can be further extended up to 2 AM on payment of additional annual fee of Rs. 20,00,000 per annum. Further extension from 2 AM onwards can be given on payment of additional annual fee of Rs. 5,00,000 per annum for every additional hour after 2 AM in these two Districts.

9.8.9 PROCUREMENT OF STOCK:

Every Bar licensee shall have to procure their supplies of IMFL Brands only from any of the nearest two different L-2 licensees as per their choice. None of the said two L-2 licensees can demand from the Bar licensee a price which is more than 10% above the minimum retail sale price fixed as per Clause 7.1 of this Policy. In case of non-supply of one or more IMFL Brand(s) by both the said L-2 licensees, whether due to unavailability or any other reason, a bar licensee can submit a written application specifying quantities of all brands required by him to the jurisdictional DETC under intimation to both the L-2 licensees. The DETC (Excise) concerned shall upon the receipt of such an application immediately direct both the L-2 licensees in writing to meet with the demand within a period to be fixed in the direction but not exceeding 15 days in any case. In case of failure by both the L-2 licensees to meet with the demand of one or more brands within the period prescribed by DETC as above, the Bar licensee shall be free to procure supply of such brands from any L-2 licensee of the district or from any other L-2 of the State, in case it is not available in the district.

9.8.10 The L-12C licenses which are effectively and substantially managed by the Government or through their instrumentalities (e.g. HSVP run Gymkhana Clubs) may get their supplies of liquor from the wholesale outlet of IMFL (L-1) of Haryana Tourism Corporation Ltd., if any.

9.8.11 The bars are allowed to serve Imported Foreign Liquor (Whisky/ Wine/Beer/Cider etc.) covered within the meaning of Imported Foreign Liquor along with other brands of liquor allowed for sale (in pegs).

9.8.12 Deleted as it is already covered under Clause 9.5.10 of this policy.

9.8.13 All IMFL (of brands with MRP equal to or above that of *Regular Brands*) and IFL (BIO) including whisky / scotch / rum / brandy / vodka etc. but excluding

Wine/Beer/RTB/Cider/Liqueur shall be sold only in pegs through all L-4/L-5/L-4A/L-12C/L-12G bar licensees in the State.

It is provided that notwithstanding anything mentioned above, wherever any bar licensee is found indulging in:-

- (i) sale of liquor in bottles instead of pegs, except in case of Wine/Beer/RTB/Cider/Liqueur; or
- (ii) sale of unaccounted liquor; or
- (iii) sale of liquor without holograms/EALs,

his license shall be cancelled forthwith and the security amount shall be forfeited. Such licensee and premises shall also be debarred for holding any License under the Excise Act for a period of two years, if he is found indulged second time in an year, in any of above offence(s).

9.8.14 RATE OF VAT ON LIQUOR SALE BY BAR LICENSEES:

Sale of liquor including Imported foreign liquor made through L-4/L-5/L-4A/L-10C/L-10E/L-10F/L-12C/L-12G/L-12A-C etc. licensees shall attract VAT @ 18% + Surcharge @5% on VAT.

9.8.15 DISPLAY OF CAUTION SIGN BOARDS:

All Hotels/Pubs/Bars/Restaurants/Cafes having bar licence shall fix the display board on entry as well as in the bar premises for awareness regarding “Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with the Rigorous Imprisonment and Fine”. The bar licensees shall also fix display board for awareness regarding “Be Safe-Don’t Drink and Drive” and “Consumption of Alcohol is Injurious to Health”.

All Pubs/Bars/Restaurants/Cafes having bar licence shall also display the Name of Licensee, Mobile Number of Licensee, License Number, Validity of Licence and Time of Opening/Closing of Bar, Email ID of jurisdictional DETC (Excise) at a prominent place at the entry.

9.9 LICENCE FOR AN ICE BAR (L-4A):

An L-4/L-5 licensee is allowed to open Ice Bar subject to such terms and conditions as may be prescribed by the department. Ice Bar is allowed on the strength of license in the form L-4A, which shall be granted on annual fee of Rs. 1.00 lakh in addition to L-4/L-5 fee. This provision will continue.

From this year, a non-star rated Hotel/Restaurant, shall be allowed to open Ice Bar at a concessional fee of Rs. 5.00 lakh for L-4/L-5 and L-4A altogether. Number of such licensees on concessional fee in the State, shall be restricted to two only.

9.10 LICENCE FOR MICROBREWERY (L-10C):

In order to promote healthy drinking habit of liquor with low alcoholic content, a license in form L-10C is granted for retail sale of beer to be manufactured by a Microbrewery. The license shall be granted to the holders of L-4/L-5 license. The annual licence fee for L-10C licence shall be as under:-

District	Licence Fee
Gurugram	Rs. 15 Lakh
Faridabad, Panchkula and Sonapat	Rs. 10 Lakh
Other remaining districts	Rs. 5 Lakh

The licence fee shall be payable in equal quarterly installments. The Excise Duty shall be charged on the basis of its annual installed capacity of fermenting tanks, computed @Rs.40 per BL annually and paid in equal quarterly installments in advance. The annual installed capacity of a microbrewery shall be calculated on the basis of actual production cycle time or 21 days, whichever is less. A security of Rs.2 Lakh shall be paid by the L-10C licensee in addition to the licence fee.

The License in form L-10C shall be granted in accordance with following terms and conditions:-

- i) The licensee shall maintain record of raw material and finished goods. The licensee shall also maintain record of each batch of brew used for production and the fermentation cycle, in the formats as specified by the competent authority from time to time.
- ii) The licensee shall arrange to check the quality of raw material used and the Beer produced in the Microbrewery by a qualified chemist preferably having specialization either in organic chemistry or bio-chemistry or alcohol technology. The Beer produced in Microbrewery shall be released for sale only after the said chemist certifies that such Beer is fit for human consumption on daily basis. A copy of such certification of each batch of Beer shall be submitted by the licensee to the DETC (Excise) of the district and shall be displayed at prominent place in the licensed premises.
- iii) The DETC concerned shall arrange to draw the Beer samples once in every month and forward the same to the nearest Government Excise Laboratory for analysis. The report so obtained thereon shall be displayed in the premises of Microbrewery.
- iv) The alcohol content of the Beer produced and supplied to consumer shall not exceed 8 % v/v.
- v) The licensee shall issue Beer for on-site consumption only.

9.11 LICENCE FOR A PUB (L-10E):

To promote consumption of low alcoholic content drinks, pubs are allowed to be opened in the cities having Municipal Corporation/Municipal Council/Municipal Committee. Fixed annual licence fee for L-10E license shall be as under:-

District	Licence fee
Gurugram, Faridabad, Panchkula and Sonapat	Rs. 4 Lakh
Other districts with Municipal Corporation, Council, Committee	Rs. 1.50 Lakh

The licence fee shall be payable in equal quarterly installments. Further, the L-10E license may also be granted in IMT Manesar. A security of Rs.3 Lakh shall be paid by the L-10E licensee in addition to the licence fee. The license shall be allowed to restaurants of repute only. A pub license shall be entitled for facilities like additional points, open space, terrace, balcony etc. similar to L-4/L-5 license.

The license in form L-10E shall be renewed, if eligible, by the DETC (Excise) of the district concerned on behalf of the Collector (Excise).

9.11A LICENCE FOR CONSUMPTION OF LOW ALCOHOLIC DRINKS IN THE PREMISES OF CORPORATE OFFICE (L-10F):

A corporate having minimum covered area of one lakh square feet in a single premises which may be self-owned/leased and having atleast 5000 employees shall be allowed the license in form L-10F for possession and consumption of low alcohol content drinks (i.e. RTB, Beer, Wine) by their employees on premises. The minimum area of canteen/eatery, where the license in form L-10F may be granted in such corporate office, must not be less than two thousand square feet. The procedure for grant of license shall be as applicable to the bar licences. The L-10F license shall be granted on payment of a fixed fee of Rs. 10 Lakh per annum, on such terms and conditions as may be specified by the ETC(FC). A security of Rs.3 Lakh shall be paid by the L-10F licensee in addition to the licence fee. Further, the licensed premises shall not be a thoroughfare or connected to any area frequented by public. The licensee shall procure stock of liquor in accordance with Clause 9.8.9 of the policy.

The L-10F licence shall be granted by Collector (Excise) with the approval of ETC (FC). The license shall be renewed by the DETC (Excise) of district concerned, on behalf of the Collector (Excise).

9.12 TEMPORARY LICENSE IN FORM L-12A AND L-12A-C:

9.12.1 LICENSE L-12A:

A temporary license in form L-12A shall be granted for serving liquor during a day beyond the possession limit of an individual. L-12A licence shall be granted online by the DETC (Excise) of the district concerned.

A person for hosting any personal function, get-together or marriage function etc., and for serving liquor beyond possession limit in such function, may apply for grant of temporary license in form L-12A for a day. The L-12A licence may be granted at the following locations:-

- i) Banquet Halls, Hotels, Clubs, Restaurant, Farm Houses, Community Centres, Public Parks/Places of HSVP and Dharamshalas.
- ii) Hotels, Restaurants and Clubs having bar licence under the Excise Act, for serving liquor outside their licensed premises on a specific day.
- iii) Any other private place.

The commercial places like Banquet Halls, Hotels having Party Halls/Lawns shall be required to register with the Excise Department. The application for registration shall be submitted in the office of DETC (Excise) of the district concerned. The annual registration/renewal fee of Banquet Halls and Hotels having Party Halls/Lawns shall be as under:-

Sr. No.	Location of Banquet Hall/Hotel	Annual Registration Fee
1.	Within the limits of Metropolitan Development Authorities like GMDA, FMDA and PMDA etc.	Rs.1,00,000/-
2.	Within the Municipal Corporation limits of Ambala, Hisar, Karnal, Panipat, Rohtak, Sonapat and Yamunanagar	Rs.50,000/-
3.	Other Municipal Council/Committee limits	Rs.25,000/-
4.	Banquet Halls/Hotels falling on National/State Highway outside the Municipal limit of a District (subject to the provision contained in Clause 1.2.2 of the Excise Policy)	Rs.25,000/-
5.	Banquet Halls falling in Rural Areas (other than those specified in above categories)	Rs.10,000/-

The fee structure for L-12A License shall be as under:-

a)	For person serving liquor at commercial venues	Rs. 10,000/- per day per function
b)	For individual serving liquor at a private place beyond the possession limit	Rs. 5,000/- per day per function

The application for grant of L-12A License at all commercial venues shall also contain the details like name and GSTIN of caterer, approximate number of Guests and the quantity of liquor to be served.

In case, liquor is served at any Banquet Hall or Hotel etc., without a valid L-12A license, a penalty of Rs.50,000/- for first offence, Rs.1,00,000/- for second and Rs. 1,50,000/- for third offence, shall be imposed against the Owner/Management/Authorized Person of such Banquet Hall or Hotel. In case of any

subsequent violation, such venue shall be debarred for grant of any excise license/permit for a period of one year.

9.12.2 LICENSE L-12A-C:

A temporary licence in form L-12A-C shall be granted to any person including event organizers for serving liquor during the events like entertainment shows, exhibitions, comedy shows, magic-shows, mega-shows, celebrity events and other similar events on payment of application fee, as under:-

No. of persons attending such event	Application fee per event per day (in Rs.)
Upto 2000	2,00,000/-
2001 to 10000	5,00,000/-
10001 or above	20,00,000/-

The L-12A-C licence may be applied for a maximum period of three days at a time. The L-12A-C licence shall be granted by the Excise and Taxation Commissioner.

In addition to application fee, the applicant shall also be required to deposit in advance Excise Duty, Assessment Fee, VAT and other government levies as applicable on such liquor.

The L-12A-C licensee shall pay Assessment Fee on Foreign Liquor and Beer at following rates:-

Liquor type	Rate of Assessment Fee
IMFL/IFL (BIO)	Rs. 450 per PL
Beer/RTB/Wine and any other category	Rs. 300 per BL

The VAT shall be payable by L-12A-C licensees at the rates as applicable to bar licensees.

9.12.3 SUPPLY OF LIQUOR FOR L-12A & L-12A-C:

The supply of liquor shall be permitted from any of the nearest vends of three different retail licensees. In case, one or more required liquor brands are not available at any of the said the nearest vends, the DETC (Excise) may permit to procure supplies from any other retail vend of the district.

The maximum price that any L-2/L-2BF Licensee shall charge on his sale of IMFL and IFL (BIO) to L-12A/L-12A-C license holder, shall be as fixed in case of supply to bar licensees under Clause 9.8.9 and 9.5.10 respectively.

9.12.4 The application for temporary license shall be submitted in online mode and the licence shall also be issued in the online mode. Further, the applicant shall apply

for the grant of license at least three working days prior to the event/function. The license thus granted shall be valid for 24 hours or upto 02:00 AM of the day subsequent to the day for which the license has been granted, whichever is earlier. The temporary license in form L-12A shall not be granted in the licensed premises of any Club, Hotel or Restaurant.

9.13 L-50 LICENCE:

(Permit for the purchase, Transport, and Possession of Foreign Liquor exceeding the limit for retail sale and private possession)

The license in form L-50 shall be granted by the DETC (Excise) of the respective district to a bonafide consumer of IMFL for the purchase, possession and transportation on payment of a licence fee at the rate of Rs.2500/- per year, or for a life time, on payment of a licence fee of Rs.20,000/-. L-50 licensee is authorized to keep a stock of liquor given below:-

IFL(BIO) - 24 bottles of 750 ml
IMFS- 24 bottles of 750 ml
Beer-24 bottles of 650 ml
Rum-12 bottles of 750 ml
Wine-24 bottles of 750 ml
Vodka-12 bottle of 750 ml
Gin – 12 bottles of 750 ml
CIDER/RTB- 24 bottles of 750 ml

One time transportation limit shall be equal to the possession limit as prescribed in Clause 12.14 of this policy.

10 EX-DISTILLERY PRICE OF COUNTRY LIQUOR:

Ex-Distillery Price of the Country Liquor of 50 degree proof:

(Amount in Rs.)				
Sr. No.	Item	Quarts (per case)	Pints (per case)	Nips (per case)
1	New Glass Bottles	351.00	372.00	409.00
2	Old Glass Bottles	320.00	339.00	377.00
3	PET Bottles	301.00	322.00	360.00

Ex-Distillery Price of the Country Liquor of 65 degree proof:-

(Amount in Rs.)				
Sr. No.	Item	Quarts (per case)	Pints (per case)	Nips (per case)
1.	New Glass Bottles	401.00	422.00	460.00
2.	Old Glass Bottles	370.00	390.00	428.00

11 INCENTIVES FOR LOCAL MANUFACTURING OF WINE:

11.1 Winery License: A Winery License in form S-I shall be granted/renewed on the payment of licence fee of Rs.5,000/- per annum.

11.2 L-1W LICENSE:

A local wine manufacturer from the State of Haryana shall be required to obtain a license in form L-1W to market its products in the State of Haryana. The L-1W license is granted and renewed at an annual fee of Rs.25,000/- by the Excise Commissioner. The L-1W licensee shall make its supplies to the L-1s of the State. Further, excise duty levied on wine shall be paid by L-1W licensees while obtaining permits.

11.3 SALE OF WINE AT WINERY (LICENSE S-1A):

To promote consumption of wine in comparison to hard liquor, a separate license in form S-1A for retail sale of wine shall be granted to the local wineries of the State for selling their own indigenously manufactured products in the adjoining premises of the winery. The stock of wine under this license shall be duty paid stock. An annual licence fee of Rs.5,000/- shall be charged for this license.

11.4 WINE TASTING AT WINERY (LICENSE S-1B):

A separate license in form S-1B for “Wine Tavern”, meaning a place for consumption of own indigenously manufactured wine, with or without eatables, on the premises of S-1A licensee, shall be granted to the license holder of S-1A license, at an annual licence fee of Rs.1000/-.

11.5 In case of Wine/Cider manufactured by a local Winery, L-4/L-5/L-10E/L-10F/L-12C/L-12G Licenses are allowed to take their supplies of wine directly from L-1W License of the Winery subject to the payment of prescribed Permit Fee.

11.6 SUPERVISORY FEE:

The supervisory fee from S-1 licensees shall be recovered @10% of actual salary of such excise staff assigned in winery.

However, the cost of any infrastructure required to be set up for the purpose of monitoring and regulation shall be borne by such licensees.

12 MISCELLANEOUS PROVISIONS:

12.1 HOLOGRAM ON COUNTRY LIQUOR AND IMFL BOTTLES:

In order to safeguard against spurious and adulterated liquor, the manufacturers of country liquor and IMFL shall affix such holograms and QR Code based ‘track & trace’ system as approved by the Excise and Taxation Department in the manner prescribed.

12.2 FLOW METERS IN THE DISTILLERIES AND BOTTLING PLANTS:

In order to effectively assess and monitor the quantity of ENA produced and utilized by the distilleries and bottling plants, flow meters shall be installed in all the distilleries and bottling plants in the State by 31.07.2024. The flow meters shall be installed in the manner as prescribed by the department.

12.3 INSTALLATION OF CCTV CAMERAS IN THE DISTILLERIES, BREWERIES AND BOTTLING PLANTS:

In order to monitor the manufacturing and bottling operations and dispatches of liquor, an integrated CCTV mechanism has been installed in the Distilleries, Breweries and Bottling Plants situated in the State. A control room has been set up at the Head Office for receiving live feed from the Distilleries. This mechanism is also capable of generating online MIS and will facilitate prompt and efficient decision making. It will plug leakage of non-duty paid liquor in the State.

The DETC (Ex) shall monitor the working of CCTV cameras on fortnightly basis. The distillery/brewery/bottling plant shall make available the CCTV footage, in an electronic format every month, to the office of the Collector.

The CCTV cameras shall also be installed at all wholesale/distributor licensed premises (L-1/L-13/L-1B/L-1B1/L1AB/L-1AB1/L-1B1A/L-1BF etc.) by the licensee at his own cost. The live feed from such CCTV Camera shall be made available to the DETC (Excise), who shall periodically review the live feed and shall recommend the penal proceedings in case any violation is found.

The CCTV cameras shall also be installed at all urban vends covering the relevant areas including entry, exit and billing counters. Further, the CCTV cameras shall also be installed in taverns at entry and exit points.

12.4 HOURS OF OPERATION FOR DISPATCHES IN THE DISTILLERIES, BREWERIES AND BOTTLING PLANTS:

BOTTLING OPERATIONS: The bottling operations are ordinarily allowed for 8 hours in a working day. It can be extended for a distillery/bottling plant/brewery on payment of 18 Lakh rupees per annum for an extra shift of 8 hours. It can be further extended on payment 12 Lakh rupees per annum for second extra shift of next 8 hours, with prior permission of competent authority.

DISPATCHES: The hours of operation for dispatches from distilleries, breweries and bottling plants shall be limited from 09:00 hours to 19:00 hours.

If any distillery/bottling plant licensee is found dispatching liquor beyond the prescribed hours, a penalty of Rs.1.00 Lakh on first offence, Rs.2.50 Lakh for second offence and Rs.5.00 Lakh for third offence and on any subsequent offence, the license shall be cancelled.

12.5 STRENGTH OF COUNTRY LIQUOR AND IMFL:

Country Liquor of the strength of 50 degree proof & 65 degree proof shall be allowed in the State of Haryana

IMFL of 75 degree proof shall be allowed ordinarily in the State of Haryana. However, IMFL below 75 degree proof may be allowed with the permission of Excise and Taxation Commissioner, Haryana.

Further, IMFL of higher strengths upto 50% v/v (corresponding to 87.57 degree proof) shall also be allowed in the premium (or above) category for sale within the State of Haryana including to CSD/PMF stores.

The bottling of IMFL of strengths upto 50% v/v (corresponding to 87.57 degree proof) for supply to other States within India shall be allowed at such strength as allowed by the regulations of the State or UT concerned.

In case of export out of India, bottling of IMFL of strengths more than 50% (upto 60%) v/v may also be permitted subject to regulations of the importing country.

12.5A BREAKAGE ALLOWANCE:-

The breakage allowance for in-storage and in-transit losses to the wholesale vends for various types of liquor shall be allowed upto the extent as given below:-

Category of Liquor	Maximum breakage allowed
Country Liquor including Metro Liquor	0.5%
IMFL and all other remaining type of Liquor	0.5%
Beer	1%

The breakage allowance is subject to maintenance of proper record of the breakages and verification thereof by the EI/AETO Incharge. The excise duty levied with respect to the breakage stock will not be refunded or adjusted.

12.5B LICENSE/RENEWAL FEE FOR L-12 AND L-17:

The annual fee for grant/renewal of license for Medicated Wine Outlet in form of L-12 shall be Rs. 1000/-.

The annual fee for grant/renewal of license for Denatured Spirit Outlet in form of L-17 shall be Rs. 25,000/-.

12.6 VALUE ADDED TAX (VAT):-

12.6.1 VAT shall be levied on all types of liquor on the incidence of first sale in the State i.e. at the hands of distilleries in the case of country liquor; L-1B & L-1AB in the case of IMFS; L-1-B1, L-1W & L-1-AB-1 in the case of beer & wine; L-1B1-A for RTB; and first sale of IFL (BIO).

12.6.2 Notwithstanding anything contained in the foregoing Para, VAT shall also be levied on all types of liquor sold by Bar licensees i.e. L-4/L-5/L-12C/L-12G, L-10C, L-10E, L-4A, L-10F etc. and L-12A-C.

12.6.3 The rate of VAT shall be as under:-

VAT shall be charged at the incidence of sale in the State when sold for the first time in the state at the hands of distilleries in the case of country liquor, L-1B & L-1AB in the case of IMFS; L-1-B1, L-1W & L-1-AB-1 in the case of beer & wine; L-1B1-A for RTB at the following rates:

- (i) Country Liquor 12% + Surcharge @ 5%
- (ii) Beer, RTB and Wine 12% + Surcharge @ 5%
- (iii) IMFL 12% + Surcharge @ 5%

No Input Tax Credit (ITC) shall be admissible for the above mentioned categories to subsequent sellers.

- (iv) VAT shall be charged @ 3% along with surcharge @ 5% when IFL (BIO) is sold for the first time in the state of Haryana except bar licensees. No Input Tax Credit shall be admissible to any buyer subsequent to L-1BF.
- (v) VAT shall be charged @18% along with surcharge @5% on all types of liquor when sold by Bar and Pub licensees like L-4/L-5, L-12C, L-12G, L-10E, L-10F, L-4A, L-10C etc. and L-12A-C.

12.7 HOURS OF SALE:

The sale hours at retail outlets of liquor shall be observed as under:-

In Rural Areas

Sale Hours are 8.00 A.M. to 11.00 P.M. (Night) from April to October and from 8.00 A.M. to 10.00 P.M. from November to March.

In Urban Areas

From 8.00 A.M. to 12.00 (Mid-night) throughout the year.

Any urban vend which intends to operate beyond the stipulated time, can be allowed on payment of following additional licence fee:-

Extension	Additional Licence Fee
Upto 4 hours	25% of such vend's annual licence fee
Upto 8 hours	50% of such vend's annual licence fee

Provided that 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, Haryana and any other competent authority 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.

Note: For the purpose of this clause, licence fee of a vend shall be considered equivalent to annual licence fee of zone divided by the number of main vends (as per excise arrangements) in the zone. To begin with, the licensee may seek permission on quarterly basis after payment of proportionate fee in advance.

12.8 EXCISE ARRANGEMENTS:

Excise and Taxation Commissioner is authorized to take all necessary steps for smooth conduct of allotment and opening of licensed outlets keeping in view the recommendations of District Officers.

12.9 CLOSURE OF LIQUOR VENDS IN THE TOWN OF KURUKSHETRA, THANESAR, PEHOWA & HOLY AREA OF SHRI MATA MANSA DEVI TEMPLE:

No liquor vend shall be allowed in the MC limits of holy towns of Thanesar (Kurukeshtra) (except Pipli alongside G.T. Road) and Pehowa. For this purpose, the area of MC Thanesar (Kurukeshtra) will remain as defined vide notification dated 19th September, 2002 subject to the areas excluded vide notification dated 23rd April, 2003. Further, the area of MC, Pehowa will remain as defined vide notification dated 24th November, 1992.

Further, no liquor vend shall be allowed near Shri Mata Mansa Devi Temple, Panchkula, in the holy area as notified by the Urban Local Bodies Department, Government of Haryana or Municipal Corporation, Panchkula.

12.10 EXTENDING BOUNDARIES OF MUNICIPAL CORPORATIONS/ MUNICIPAL COMMITTEES/MUNICIPAL COUNCILS:

For the purpose of determination of command area of the rural country liquor/ IMFL vends, the municipal limits shall be determined as per the latest notification issued upto 31.03.2021 for the concerned municipality. Accordingly, the liquor vends situated outside such municipal limits shall be treated as rural liquor vends and will be entitled to have a command area for opening sub-vends.

12.11 COMPENSATION:

No compensation of any kind or relief in licence 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 District Magistrate shall be admissible to the licensee.

Explanation: For the purpose of this sub-clause, the executive instructions of the Financial Commissioner embodied in paragraph 3.19(e) of the Punjab Excise Manual Volume-III, relating to concession to license holders, shall not be applicable.

The closure of any liquor outlet in any area on account of any reason, except as provided under clause 12.11A, shall not entitle the licensee to any rebate/reduction/refund of the licence fee.

12.11A GRANT OF RELIEF DUE TO COVID:

In case any vend or vends of any zone are closed or are subsequently closed on account of falling under covid containment zone, its licence fee and quota shall be proportionately waived off in proportion of days of closure. For the purpose of computation of proportionate licence fee and quota of a closed vend to be waived off, the licence fee and quota of a zone shall be equally divided amongst all the main vends in such zone.

12.12 SAMPLE BY HEALTH DEPARTMENT:

Sampling of liquor by Health Department shall be done jointly with officers of the Excise and Taxation Department not below the designated level and sampling process shall be videographed.

12.13 TRANSIT SLIPS:

To keep control over the vehicles carrying liquor meant for other States/Union Territory and passing through the State of Haryana, such vehicles shall be required to carry transit slips alongwith other requisite documents issued by Excise department of consignor/consignee States.

Further, it is provided that all consignments of liquor with either origin or destination (or both) in Haryana shall be carried in vehicles fitted with Vehicle Location Tracking Device (VLTD)/GPS.

12.14 POSSESSION/TRANSPORTATION LIMIT FOR CL & IMFL:

The possession limit for an individual is as indicated in the following table:

Liquor Type	Possession Limit
Country Liquor	12 bottles of 750 ML For different sized bottles, total quantity not exceeding 12 X 750 ML = 9000 ML.
IFL(BIO) IMFL Beer Rum/Wine/ Vodka/Gin/Cider etc.	IFL(BIO)- 12 bottles of 750 ML IMFL- 12 bottles of 750 ML Beer-12 bottles of 650 ML Rum/Wine/Vodka/Gin/Cider - a total of 12 bottles of 750 ML. Note: For different sized bottles, the total

	quantity of any liquor type shall not exceed the quantity of liquor calculated on the basis of size and number of bottles given above.
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For Defence Personnel, the possession limit shall be as decided by the Army authorities.

12.15 PROVISION OF SPACE FOR RUNNING OF VENDS IN URBAN AREAS:

The Government agencies like GMDA, PMDA, FMDA, HSVP, Urban Local Bodies shall fix the locations of vends in urban areas wherever required and shall arrange to make available these locations for operating liquor vends in permanent/pre-fabricated structures.

However, the rent thereof, shall be paid by the licensees directly to such Department/Corporation. The DETC (Excise) shall ensure the payment of rent and will send a report to ETC on monthly basis.

The rentals for such spaces meant for retail vend and tavern shall be as under:

Sr. No.	Total space for retail vend & Tavern	Rental per annum (percentage of Collector Rate)
1	Less than 500 Sq. Mtrs.	6%
2	More than 500 Sq. Mtrs. (a) For first 500 Sq. Mtrs. (b) Area in excess of 500 Sq. Mtrs.	6% 8%

The land for parking and approach shall be provided free of charge.

12.16 SIZE OF BOTTLES:

In addition to regular sizes of excise bottles as prevalent in the State, sizes of 4.5 litres, 2 litres, 1 litre, 700 ML, 500 ML and 90 ML shall be allowed in the category of deluxe brands or above. Further, 60 ml bottles may be allowed in IMFS/IFL for premium brands and above. The Excise & Taxation Commissioner is authorized to allow all pack sizes in respect of Beer, RTB, Wine and IFL (BIO).

Further, the Excise and Taxation Commissioner is also authorized to allow wine and beer in kegs of large sizes as well.

12.17 POLICE AUTHORITY TO INSPECT THE VEND:

No police officer shall be authorized to check any licensed excise premises. However, in case of requirement, after seeking approval of ETC, a police officer not below the rank of Deputy Superintendent of Police, accompanied by an Excise Officer

not below the rank of AETO (Excise) may check a licensed excise premises. The inspection shall be duly videographed and video footage thereof shall be submitted to ETC within a period of seven days.

12.18 GRANT OF ADDITIONAL GODOWNS:

Additional godown shall be granted in exceptional cases on extra fee of Five Lakh rupees. Additional godown shall comply with all the regulations and stipulations of opening retail outlets with regard to location as well as norms applicable on main godown. Additional godown shall also be allowed to L-1, L-13, L-1B, L-1B1, L-1AB, L-1AB1 & L-1BF licensees for storage of IMFS/Beer/Country Liquor on the same set of conditions.

12.19 ENFORCEMENT WING OF THE DEPARTMENT:

An enforcement wing will be created in the department at the Head Office/District Office level. The police officials shall be taken on deputation with the department.

The enforcement wing shall be responsible for checking and curbing illegal sale, transportation, possession and manufacturing of all types of liquor and intoxicants in the State of Haryana, as per the provisions of the Haryana Excise Act, 1914 and Rules framed thereunder as well as NDPS Act, 1985 and its Rules.

12.20 PENALTY FOR SELLING EXPIRED LIQUOR:

If any licensee under the Excise Act is found selling expired liquor, such licensee shall attract a penalty of Rs.50,000/- for first offence, Rs.75,000/- for second offence and Rs.1.00 Lakh for each subsequent offences.

12.21 EASE OF DOING BUSINESS:

With an objective to improve delivery of various department regulatory functions and services in an effective and transparent manner, the Excise Wing of the Department has been successfully able to ensure 100% compliance of Business Reform Action Plan (BRAP) of Ease of Doing Business. An online application system for all the retail licenses has been developed having features like online submission of application without the need to submit physical copy of the application, eliminate physical touch point or document submission, allowing option of online payment of application fee, allowing applicant track status of online application and a facility to download the final certificate online.

The process of approval of brand labels has also been simplified. All the existing brand labels, already approved by the Department, will be approved for the policy year 2024-25 within a period of 3 days provided there is no change in the appearance and EDP of the said brand labels. It has been decided that the existing labels with no change in appearance and EDP shall be approved at the level of DETC (Excise) in the respective districts. Further, the brand labels alongwith their EDPs will

now be available on the departmental portal. Upon submission of certificate by the brewery that the beer produced in their manufactory is fit for human consumption till 10 months from the date of bottling, the shelf life for such brand shall be approved for 9 months.

As an environment friendly initiative, it has been decided that the confiscated/expired liquor after necessary legal formalities, will be disposed of by way of diverting such liquor to effluent treatment plant. The empty bottles will further be recycled, if required.

In order to provide hassle free services to the stakeholders, more powers have been delegated to the DETCs (Excise) in the districts. It has also been decided that now onwards, the additional points of Bar license shall be approved at the level of DETCs (Excise) concerned, besides sanctioning renewal of existing bar licences.

The department is making it mandatory to introduce POS machines in all liquor vends/Bar licensees. The invoice/billing of liquor shall be issued through POS machines.

Further, in case of grant of L-4/L-5 license, the NOCs (except Fire NOC) in the district shall be required to be decided by the department concerned within a period of one month of the receipt of application, failing which it will be deemed to be granted.

12.21A SEALING OF VENDS TO BE DONE ONLY BY DETC (EXCISE):-

Rather than sealing directly, any Government department/agency having a cause of action, shall approach the DETC (Excise) to take action against the licensee. The DETC (Excise) shall take further necessary action including that of sealing of vend, after seeking approval of Excise and Taxation Commissioner.

12.22 POWER TO REMOVE DIFFICULTIES:

If any difficulty arises in giving effect to the provisions of the Excise Policy, the Government, with the approval of the Chief Minister, may, by order, make such provisions, including any adaptation or modification of any provision of this Policy, as appear to the Government to be necessary or expedient for the purpose of removing such difficulty.

Further, in view of any unforeseen situation that may arise, Hon'ble Chief Minister, may, by order, make such requisite amendments in the provisions of the Excise policy, as may be necessary or expedient.

Sd/-
Excise and Taxation Commissioner
Haryana