

- (a) ₹1.65 crore in case the annual quota of IMFL in an excise district is less than or equal to 10 Lakh Proof Litre.
- (b) ₹2.00 crore in case the annual quota of IMFL in an excise district is more than 10 Lakh Proof Litre and less than or equal to 25 Lakh Proof Litre.
- (c) ₹2.40 crore in case the annual quota of IMFL in an excise district is more than 25 Lakh Proof Litre and less than or equal to 50 Lakh Proof Litre.
- (d) ₹3.20 crore in case the annual quota of IMFL in an excise district is above 50 Lakh Proof Litre:

Provided that no such license shall be issued unless a refundable security/bank guarantee equivalent to 30 % of the license fee for each L-1 license is deposited which shall be liable to be forfeited or adjusted for any amount or penalty due under the Act. In addition, the licensee shall also submit surety bond equivalent to 70% of L-1 license fee:

Provided further that in case L-1 licensee is found to be indulging in any 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 deposited by him of his retail outlets (L-2) licenses and in case of shortage in the stock of any L-1 godown is found more than 15,000 Proof Litre and upto 30,000 Proof Litre, minimum penalty that may be imposed for breach shall not be less than 1.5 times the additional excise duty payable on such stock. In case of shortage in the stock of any L-1 godown is found more than 30,000 Proof Litre, minimum penalty that may be imposed for breach shall not be less than 2 times the additional excise duty payable on such stock and a breakage of allowance of 0.5% on Indian Made Foreign Liquor, all other remaining type of liquor and 1% on beer shall be allowed. The Excise duty levied in respect to the breakage stock shall not be refunded/adjusted.”;

- (ii) for clause (i-bb), the following clauses shall be substituted, namely:-

“(i-bb) for licenses in form L-4/L-5:-

- (a) L-4/L-5 licenses granted to the hotels of 5 Star grading and above: ₹30,00,000

Provided that L-4/L-5 licenses may also be granted to hotels and restaurants within the area notified under Gurugram-Manesar Urban Complex Plan 2031 and also such places where Haryana State Industrial Development Corporation has developed Industrial Model Townships and Theme/Specialized Parks like Industrial Model Townships, Manesar, Industrial Model Townships, Bawal, Industrial Model Townships, Rohtak, Information Technology Park Manesar, Information Technology Park, Panchkula etc. L-4/L-5 licenses may also be granted to the reputed restaurants in the industrial towns Dharuhera and Bahadurgarh and reputed hotels and restaurants situated in the Morni sub-Tehsil area:

Provided further that such licensee shall be allowed one main bar and three additional points, alongwith room service (L-3), without any further fee. Such licensee shall further 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 hotels 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. Sale of liquor including imported foreign liquor made through L-4/ L-5 outlets (bars) shall attract VAT @ 18 % + surcharge @ 5% on VAT.

- (b) Hotels having grading of 4 Star: ₹25,00,000

Provided that such licensee shall be allowed one main bar and two additional points, alongwith room service (L-3), without any further fee. Such licensee shall further 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 hotels rooms along with other food articles and beverages:

Provided further that L-4/L-5 license shall also be granted provisionally to a Hotel located anywhere in the State subject to the condition that the applicant shall procure star classification of 3 star and above from the Ministry of Tourism, Government of India within one year of grant of such license, 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:

(c) for Hotels having grading of 3 Star,-

Serial number	Name of District	License fee
1.	Gurugram	₹22,00,000
2.	Faridabad, Panchkula and Sonapat	₹16,00,000
3.	All other Districts	₹12,00,000:

Provided that such licensee shall be allowed one main bar, alongwith 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 hotels rooms along with other food articles and beverages:

Provided further that L-4/L-5 license shall also be granted to three star and above categories of star hotels located anywhere in the State. 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 to any reputed hotel, resort and restaurant etc., having good infrastructure and facilities, but located beyond geographical restriction as mentioned in relevant clauses of the Excise 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.

The license of existing functional bars located anywhere in the State shall be renewed by the concerned Deputy Excise and Taxation Commissioner (Excise), on behalf of the Collector.

Provided further that such licensee of 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 license fee.

The L-4/L-5 licensees shall procure Imported Foreign Liquor (BIO) from any of 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 the Excise Policy for the year 2024-2025. 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 Imported Foreign Liquor from L-2BF Licensees		
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre

Table-II

Levies payable by bar licensees on procurement of Imported Foreign Liquor from L-1BF Licensees			
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee	Retail Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre	₹20 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre	₹10 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre	₹10 per Bulk Litre

Provided that a refundable security of ₹5,00,000 Lacs shall be taken from the L-4/L-5 licensees in addition to the license fee.”;

(d) For a license in form L-4/5, for clauses (a), (b), (c), (d) and (e), the following clauses shall be substituted, namely:-

- | | | |
|-----|---|------------------------------------|
| (a) | for district Gurugram | ₹20,00,000/- |
| (b) | for district Faridabad, Panchkula and Sonapat | ₹15,00,000/- |
| (c) | for all other districts in the State except Gurugram, Faridabad, Panchkula and Sonapat | ₹10,00,000/- |
| (d) | for Bar(s) operated by Haryana Tourism Corporation in all districts | A composite fee of ₹ 1,50,00,000/- |
| (e) | Bars operated by Haryana Shahri Vikash Pradhikaran in their Gymkhana and Golf Clubs in all districts: | A composite fee of ₹ 1,50,00,000/- |

Provided that a composite security of ₹6,00,000 Lacs shall be taken from Haryana Tourism Corporation and Haryana Sahari Vikash Pradhikaran in addition to the composite license fee.

Provided further that if any L-4/L-5 licensee is found indulging in sale of liquor in bottles instead of pegs, except in case of Wine/Beer/RTB/Cider/Liqueur or sale of unaccounted liquor or sale of liquor without holograms/EALs, his license shall be cancelled forthwith and or the security amount shall be forfeited. Such licensee and premises may 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).

Note 1. -Any additional point above the points already allowed, shall be allowed on payment of a fee equal to 20 % of the annual license fee for each such point and maximum number of three additional points per license may be allowed.

Note 2.- In case of bars operated by Haryana Tourism Corporation and Haryana Shahri Vikash Pradhikaran in their Gymkhana and Golf Clubs, they shall be allowed additional point on payment of a fee equal to ₹ 1 lakh for each such point.”;

(iii) for clause (ii-c), the following clause shall be substituted, namely : -

“(ii-c) The bottling fee on Indian Made Foreign Spirit and Beer shall be levied as under: -

		For supply within State	For supply outside State within India	Export out of India
(a)	For D-2 licenses bottling their own brands	₹14.00/-per Proof Litre	₹3.50/-per Proof Litre	Nil
(b)	For bottling plants bottling their own brands	₹18.00/-per Proof Litre	₹5.50/-per Proof Litre	Nil
(c)	For bottling of brands not covered in (a) and (b) above and where no franchise fee is levied	₹22.00/- per Proof Litre	₹6.00/-per Proof Litre	Nil

(d)	For bottling of beer by the brewers	₹12.00/- per_Bulk Litre	₹1.50/- per Bulk Litre	Nil:
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Provided that bottling fee shall be leviable on liquor for export as well as on liquor for local consumption, if no franchise fee is levied.”;

- (iv) in clause (iv), for the existing proviso at the end, the following proviso shall be substituted, namely :-

“Provided that a temporary license in form L-12A shall be granted by the Deputy Excise and Taxation Commissioner (Excise) concerned to an individual for serving liquor during a day beyond possession limit. An online application for the grant of license L-12A shall be made for the following places for hosting any personal function, get-together or marriage function etc.:-

- (i) for serving liquor in banquet Halls, Hotels, Clubs, Restaurant, Farm Houses, Community Centres, Public Parks/Places of Haryana Sahari Vikash Pradhikarn and dharamshalas.
- (ii) for licensed Hotels, Restaurant and Clubs for serving liquor outside their licensed premises on a temporary basis on a specific day.
- (iii) Any other private place.

The commercial places like Banquet Halls, Hotels having Party Hall/Lawns shall have to mandatorily register with the Excise Department in the office of Deputy Excise and Taxation Commissioner (Excise) of the respective district. The annual registration/renewal fee of Banquet Halls and Hotels having Party Halls/Lawns shall be as under:-

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

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

(i)	For person serving liquor at commercial venues	₹10,000/-per day per function
(ii)	For individual serving liquor at a private place beyond the possession limit	₹5,000/- per day per function

The temporary license in form L-12A license shall not be granted in the licensed premises of any Club, Hotel or Restaurant. The application for grant of L-12A license at all the commercial venues shall also contain the details like name and GSTIN of caterer, the approximate number of guests and the quantity of liquor to be served:

Provided further that in case liquor is served at any Banquet Hall or Hotel etc. without a valid L-12A License, a penalty of ₹50,000/- shall be imposed for first offence, ₹1,00,000/- for second and ₹1,50,000/- for third offence against the Owner/Management/Authorized Person of such Banquet Hall or Hotel. Further, in case of subsequent violations, such Banquet Hall or Hotel shall be debarred for grant of any excise license/permit for a period of one year.”.

For temporary license in form L-12AA.-L-12AA license 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 mentioned below:-

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

This licence may be applied for a maximum period of three days at a time and shall be granted by 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-12AA licensee shall pay Assessment Fee on Foreign Liquor and Beer at following rates:-

Liquor Type	Rate of Assessment Fee
IMFL/IFL (BIO)	₹450 per Proof Litre
Beer/RTB/Wine and any other category	₹300 per Bulk Litre

The VAT shall be payable by L-12AA licensees at the rates as applicable to bar licensees. The temporary license in form L-12A and L-12AA shall be valid for 24 hours or upto 02:00 A.M of the day subsequent to the day for which the license has been granted, whichever is earlier.

(v) for clause (iv-b), the following clause shall be substituted, namely :-

“(iv-b) for a license in form L-12C,-

Category	Type of license	District	Annual License fee	Additional points (Count/License fee)
(i)	L-12 C granted to a club of repute	For the districts having Metropolitan Development Authority	₹ 20,00,000/-	As per provisions applicable to L-4/L-5 license with 3 Star rating
		For other districts	₹ 10,00,000/-	
(ii)	L-12 C granted in a residential condominium	Gurugram	₹ 15,00,000/-	As per provisions applicable to L-4/L-5 license having no star rating.
		Faridabad	₹ 12,00,000/-	
		All other districts	₹ 8,00,000/-	

Provided that L-12C licenses may be granted to the Clubs of repute situated anywhere in the State. L-12C licenses may also be granted in a residential condominium situated anywhere in the State.

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 further that in case of L-12C license granted to any army sponsored club like Sirhind Club, Ambala, the army officials shall be allowed 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 ₹5 lakh per annum.:

Provided further that if any L-12C licensee is found indulging in sale of liquor in bottles instead of pegs, except in case of Wine/Beer/RTB/Cider/Liqueur or sale of unaccounted liquor or sale of liquor without holograms/EALs, his license shall be cancelled forthwith and or 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).

The L-12C licensees shall be allowed to procure Imported Foreign Liquor (BIO) from any of 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 the Excise Policy for the year 2024-2025. 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 Imported Foreign Liquor from L-2BF Licensees		
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre

Table-II

Levies payable by bar licensees on procurement of Imported Foreign Liquor from L-1BF Licensees			
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee	Retail Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre	₹20 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre	₹10 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre	₹10 per Bulk Litre

Sale of liquor including imported foreign liquor made through L-12C shall attract VAT @ 18 % + surcharge @ 5% on VAT:

Provided further that a refundable security of ₹5,00,000 Lacs shall be taken from the L-12C licensees in addition to the license fee.”;

Note:- Any additional point, except the points already allowed, shall be allowed on payment of a fee equal to 20 % of the annual license fee for each such point and maximum number of three additional points per license shall be allowed.”;

(vi) for clause (iv-c) and entries thereagainst, the following clause and entries thereagainst shall be substituted, namely:-

“(iv-c) for a license in form L-12CC,-

- | | | |
|-----|---|---------------|
| (a) | Golf Club with the capacity
Up to 9 holes (with 2 sale points). | ₹ 30,00,000/- |
| (b) | Golf Club with the capacity
Up to 18 holes (with 3 sale points). | ₹ 50,00,000/- |

Provided that license to serve liquor may only be granted to Golf Clubs having facilities of 9 holes or more and they shall not be permitted as an additional point attached to any hotel or any type of bar license. The L-12CC Club bar licensee shall be allowed to open two more additional points on payment of a fee equal to ₹15 Lakh per additional point. Sale of liquor including imported foreign liquor made through L-12CC shall attract VAT @ 18 % + surcharge @ 5% on VAT.

The L-12CC licensees shall be allowed to procure Imported Foreign Liquor (BIO) from any of 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 the Excise Policy for the year 2024-2025. 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 Imported Foreign Liquor from L-2BF Licensees		
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre

Table-II

Levies payable by bar licensees on procurement of Imported Foreign Liquor from L-1BF Licensees			
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee	Retail Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre	₹20 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre	₹10 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre	₹10 per Bulk Litre

Provided further that if any L-12CC licensee is found indulging in sale of liquor in bottles instead of pegs, except in case of Wine/Beer/RTB/Cider/Liqueur or sale of unaccounted liquor or sale of liquor without holograms/Excise Adhesive Labels, his license shall be cancelled forthwith and or 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):

Provided further that a refundable security of ₹5,00,000 Lacs shall be taken from the L-12CC Club bar licensees in addition to the license fee.”;

(vii) in clause (v), for sub-clause (i), the following sub-clause shall be substituted, namely :-

“(i) The annual license fee for the wholesale outlet of country liquor (L-13) shall be as under:-

- (1) ₹60.00 Lakh in case the annual quota of country liquor in an excise district is equal to or less than 25 Lakh Proof Litre.
- (2) ₹75.00 Lakh in case the annual quota of country liquor in an excise district is more than 25 Lakh and less than 50 Lakh Proof Litre.
- (3) ₹100.00 Lakh in case the annual quota of country liquor in an excise district is equal to or more than 50 Lakh Proof Litre.

Provided that no such license shall be issued unless a refundable security/bank guarantee equivalent to 50 % of the license fee for each L-13 license is deposited which

shall be liable to be forfeited or adjusted for any amount or penalty due under the Act. In addition, the licensee shall also submit surety bond equivalent to 50% of L-13 license fee:

Provided further that in case L-13 licensee is found to be indulging in any 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 deposited by him of his retail outlets (L-14A) licenses and in case, shortage in the stock of any L-13 godown is found more than 10,000 Proof Litre and upto 20,000 Proof Litre, minimum penalty that may be imposed for breach shall not be less than 1.5 times the additional excise duty payable on such stock. In case shortage in the stock of any L-13 godown is found more than 20,000 Proof Litre, minimum penalty that may be imposed for breach shall not be less than 2 times the additional excise duty payable on such stock. A breakage of allowance of 0.5% on Country Liquor including Metro shall be allowed. The Excise duty levied in respect of the breakage stock shall not be refunded/adjusted.”;

- (viii) for clause (i-c) and entries thereagainst, the following clause and entries thereagainst shall be substituted, namely:-

“(i-c) for a license in form L-1AB,-

1.	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 Proof Litre	₹40,00,000
2.	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 Proof Litre & less than or equal to 50 Lakh Proof Litre.	₹60,00,000
3.	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 Proof Litre or less than or equal to 100 Lakh Proof Litre.	₹110,00,000
4.	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 Proof Litre.	₹150,00,000

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.”;

- (ix) for clause (i-cc) and entries thereagainst, the following clause and entries thereagainst shall be substituted, namely:-

“(i-cc) for a license in form L-1AB1,-

1.	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 Bulk Litre.	₹ 50,00,000
2.	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 Bulk Litre and less than or equal to 100 Lakh Bulk Litre .	₹100,00,000
3.	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 Bulk Litre.	₹150,00,000

As soon as the sale of L-1AB1 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.”;

- (x) for clause (i-e) and entries thereagainst, the following clause and entries thereagainst shall be substituted, namely:-

“(i-e) for a license in form L-1B,-

1.	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 Proof Litre	₹30,00,000
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2.	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 Proof Litre & less than or equal to 50 Lakh Proof Litre.	₹70,00,000
3.	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 Proof Litre & less than or equal to 100 Lakh Proof Litre.	₹125,00,000
4.	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 Proof Litre & less than or equal to 250 Lakh Proof Litre.	₹175,00,000
5.	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 Proof Litre.	₹400,00,000
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.		

(xi) In clause (i-ee),- for sub-clauses (a) and (b) and entries thereagainst, the following sub-clauses and entries thereagainst shall be substituted, namely:-

“(a) for a license in form L-1B-1 (for beer),-

(I) 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 Bulk Litre	₹35,00,000
(II) 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 Bulk Litre.	₹125,00,000

Provided that 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, licensee shall be required to deposit differential amount of licence fee as applicable in next higher category.

(b) for a license in form L-1B-1 (for wine) ₹25,00,000;”.

(xii) for clause (i-eee) and entries thereagainst, the following clause and entries thereagainst shall be substituted, namely:-

“(i-eee) for a license in form L1-B1-A (Ready to Drink Beverages),-

1.	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 Bulk Litre	₹10,00,000
2.	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 Bulk Litre & less than or equal to 4 Lakh Bulk Litre.	₹20,00,000
3.	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 Bulk Litre & less than or equal to 8 Lakh Bulk Litre.	₹50,00,000
4.	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 Bulk Litre.	₹100,00,000
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.”;		

(xiii) for clause (i-eeee), the following clause shall be substituted, namely : -

“(i-eeee) for a license in form L-1BF. –

(a) The annual license fee for L-1BF shall be ₹4,00,00,000.

(b) The license shall be granted by inviting online applications through the departmental portal.

- (c) 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 shall not initiate any further round(s) for allotment of L-1BFs in the State.
- Provided that in case, the number of eligible applications received in first round is less than sixteen (16), the department shall 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).
- Provided further 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.
- (d) The applicant shall be allowed to make only one application. The applicant shall 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, 2013 (Central Act 18 of 2013) or a society registered under the relevant law or a firm registered under Limited Liability Partnership Act, 2008 (Central Act 6 of 2009).
- (e) The applicant shall deposit an application fee of ₹2,00,000. The application fee shall be non-refundable and non-adjustable. The application shall also be accompanied with an earnest money of ₹ 25,00,000. 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.
- (f) All the applications which are found in order in accordance with the provisions of excise law shall be considered as eligible. 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 the day of grant of license or 12th June, 2024 whichever is later.
- (g) The eligible applicant shall deposit a security amount equal to 25% of the license 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 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.
- (h) 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.
- (i) 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 (Punjab Act 1 of 1914) and the rules framed there under. The eligible/successful applicant, before starting the operation, shall also submit the documents namely proof of identity having his/her photograph like voter ID card, passport, ration card, driving license, Aadhar Card (UID)/PPP (Parivar Pehchan Patra, Income Tax Returns for the last three assessment years, Net worth of minimum Rs. 60 lakhs duly certified by a Chartered Accountant registered with ICAI and a surety bond in the prescribed format.
- (j) The applicant shall be treated as licensee, once he has deposited his security amount.
- (k) The licensee shall pay the license fee in eight monthly installments each equal to 10% of the license 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 license 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 license 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.

Interest shall be leviable for the period of delay in depositing the license fee in accordance with the provisions of retail licensees of Indian Made Foreign Liquor and Country Liquor.

- (l) The minimum quota for each L-1BF Licensee shall be 75000 cases. In case number of L-1BF licensees exceeds sixteen, the minimum quota shall be reduced proportionately among all the L-1BF licensees. 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:-

(i)	Quarter-1	Minimum 25% of annual quota
(ii)	Quarter-2	Minimum 50% of annual quota
(iii)	Quarter-3	Minimum 75% of annual quota
(iv)	Quarter-4	Minimum 100% of annual quota

Provided that 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:

Provided further that the licensee shall have to lift the minimum amount of quota in the policy year. In case of failure to lift the minimum quota shall attract a penalty of ₹1800 per case. Penalty shall be leviable for deficient quantity of quota lifted at the end of each quarter calculated. However, in case any shortage of quota has been penalized in a quarter, the same deficiency of quota shall not be penalized again in any subsequent quarter(s).

- (m) The assessment fee and permit fee shall 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 shall be as under:-

Type of Imported Foreign Liquor	Assessment fee	Permit fee
Whisky	₹100 per Bulk litre	₹25 per Bulk litre
Wine	₹85 per Bulk litre	₹25 per Bulk litre
Beer	₹65 per Bulk litre	₹10 per Bulk litre

- (n) VAT on Imported Foreign Liquor (BIO) shall be charged at the rate of 3% with surcharge @ 5%.
- (o) 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 labels shall be liable to cancellation for any violation of any applicable law or breach of any provisions of excise law. A fee of ₹15,000/- shall be charged for registration of all types of Imported Foreign Liquor (BIO) brands.
- (p) A penalty of ₹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. In case of Beer the penalty shall be ₹1500 per bottle irrespective of size of bottle.
- (q) A penalty of ₹2000 per Bottle shall be imposed on the stock of Whisky and Wine of Imported Foreign Liquor (BIO) found short at any licensed premises. In case of beer, a penalty of ₹1000 per Bottle shall be imposed.
- (r) L-1BF license shall not be located at a place which is less than five Kilometre 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.

Any custom bonded warehouse established in the State and making supply of Imported Foreign Liquor (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, any custom bonded warehouse established outside the State and making supply of Imported Foreign Liquor (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 Custom Authority, pass issued by Custom Authorities and a declaration to be specified by the Commissioner.

- (s) The outgoing licensee of L-1BF for the year 2023-2024 can transfer quota of unsold stock of Imported Foreign Liquor as on 11-06-2024 to any of incoming licensees for the policy year 2024-2025. A transfer fee shall also be levied @ ₹75 per bulk litre for whisky, Scotch, Rum, Vodka, Gin and Brandy etc., @ ₹25 per Bulk Litre for wine and @ ₹100 per Bulk litre for Beer. In addition, the licensee shall also be required to pay differential amount of assessment fee, if any.
- (t) The L-1BF 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.
- (u) 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.
- (v) 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.
- (w) The non-compliance of provisions of this rule shall attract penal action as per law
- (x) The L-1BF licensee shall not conduct any retail sale .”;
- (xiv) for clause (i-g) and entries thereagainst, the following clause and entries thereagainst shall be substituted, namely :-

“(i-g) For a license in form L-1-C		Annual fee at the rates given below against each :-
(I)	Whisky/ Scotch	₹ 5,00,000 per brand
(II)	Beer	₹ 3,00,000 per brand
(III)	Rum	₹ 2,25,000 per brand
(IV)	Gin/Vodka/Liqueur	₹ 1,25,000 per brand
(V)	Wine/Brandy/Cider/Champagne	₹ 25,000 per brand
(VI)	Whisky/Scotch for supply to CSD	₹ 2,00,000 per brand
(VII)	Vodka/Brandy/Cider/Wine and Champagne for supply to CSD	₹ 30,000 per brand
(VIII)	Country Liquor	₹ 5,00,000 per brand
(IX)	Ready to Drink Beverages (RTB)	₹ 1,50,000 per brand

- (X) Brand label fee for exports out of State:
 (a) For each particular brand label of Whisky/Scotch/Rum/Gin/Vodka/Country liquor/Beer ₹1,50,000/- for 1st State
 ₹50,000/- for every subsequent State
 (b) For each particular brand label Wine/Brandy/Cider/Champagne/RTB/ Liqueur ₹75,000/- for 1st State
 ₹25,000/- for every subsequent State
- (XI) Brand label fee for export out of India:
 (a) For barands of liquor ‘Made in Haryana’ ₹11,000/-
 (b) Remaining brands ₹1,00,000/-
- (XII) Any subsequent change in any of the approved label during the year 1/3rd of applicable fees as mentioned in this table at serial No. (I) to (XI)’’.

3. In the said rules, in rule 27-A,- in sub-rule (1),-

- (i) for clauses (v), the following clause shall be substituted, namely:-
 (v) the fee for license in form L-10E shall be as under:-

Serial Number	District	License fee
1.	Gurugram, Faridabad, Panchkula & Sonapat	₹4,00,000
2.	Other districts with Municipal Corporation, Council, Committee	₹1,50,000:

Provided that in order to promote consumption of low alcoholic content drinks, a license in form L-10E shall be opened in the cities having Municipal Corporation/Municipal Council/Municipal Committee. L-10E licenses may also be granted in Industrial Model Townships, Manesar. Also, in order to promote tourism/adventure sports tourism in the State, the case for grant of a bar license in form L-10E to any reputed hotel, resort and restaurant etc., having good infrastructure and facilities, but located beyond geographical restriction as mentioned in relevant clauses of the Excise policy, shall be considered by the Government. All such cases shall be sent by the Excise and Taxation Commissioner with his recommendation to Government for approval.

The L-10E licensees shall be allowed to procure Imported Foreign Liquor (BIO) from any of 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 the Excise Policy for the year 2024-2025. 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 Imported Foreign Liquor from L-2BF Licensees		
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre

Wine	₹50 per Bulk Litre	₹25 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre

Table-II

Levies payable by bar licensees on procurement of Imported Foreign Liquor from L-1BF Licensees			
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee	Retail Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre	₹20 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre	₹10 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre	₹10 per Bulk Litre

A pub licensee shall be entitled for facilities like additional points, open space, terrace, balcony etc. similar to L-4/L-5 license:

Provided that a security of ₹3,00,000 shall be taken from the L-10E licensees in addition to the license fee.”.

(ii) for clause (vi), the following clause shall be substituted, namely:-

(vi) the fee for license in form L-10F ₹10,00,000

Provided that L-10F licenses shall be granted to those corporate offices having minimum covered area of one lakh square feet in a single premises which shall be self-owned/leased and having atleast 5000 employees. The licensee shall be allowed for possession and consumption of low alcohol content drinks (i.e. RTB, Beer, Wine) by their employees on premises. The minimum area of canteen/catery, where the license in form L-10F shall be granted in such corporate office, must not be less than two thousand square feet.

The L-10F licensees shall be allowed to procure Imported Foreign Liquor (BIO) from any of 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 the Excise Policy for the year 2024-2025. 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 Imported Foreign Liquor from L-2BF Licensees		
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre

Table-II

Levies payable by bar licensees on procurement of Imported Foreign Liquor from L-1BF Licensees			
Type of Imported Foreign Liquor	Assessment Fee	Permit Fee	Retail Permit Fee
Whisky	₹75 per Bulk Litre	₹25 per Bulk Litre	₹20 per Bulk Litre
Wine	₹50 per Bulk Litre	₹25 per Bulk Litre	₹10 per Bulk Litre
Beer	₹50 per Bulk Litre	₹10 per Bulk Litre	₹10 per Bulk Litre

Further, the licensed premises shall not be a thoroughfare or connected to any area frequented by public. A security of ₹3 Lakh shall be paid by the L-10F Licensee in addition to the license fee. Sale of liquor including imported foreign liquor made through L-10F shall attract VAT @ 18 % + surcharge @ 5% on VAT.

4. In the said rules, in rule 36-A-

- (i) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) The allotment of vends in rural and urban areas 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 vends/sub-vends in the Zone as per Excise Arrangement. The Deputy Excise and Taxation Commissioner (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-vends therein. The location of vends 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 Deputy Excise and Taxation Commissioner (Excise). However, in exceptional circumstances, the Excise 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 Commissioner (FC), in exceptional circumstances, can direct to shift location of such vend/sub-vend within the command area of the zone.

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

The retail licences (L-2 and L-14A) shall 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
1st	12th June, 2024 to 11th September, 2024
2nd	12th September, 2024 to 11th December, 2024
3rd	12th December, 2024 to 11th March, 2025
4th	12th March, 2025 to 11th June, 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.

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

The allotment of retail outlets of Country liquor and Indian Made Foreign Liquor shall be done in units of Zones. Every zone shall comprise of two vends which shall 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.

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 (Sales Tax) 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 of Zone of vends shall be done by way of inviting e-bids.

After preparation of the Excise arrangement, it shall be prominently displayed in the office of the Deputy Commissioner of the district, office of the Deputy Excise and Taxation Commissioner (Excise) of the district, office of the Deputy Excise and Taxation Commissioner (Sales Tax) of the district as well as office of the Joint Excise and Taxation Commissioner (Range) concerned and on the departmental website www.haryanatax.gov.in and objections shall be invited by the Deputy Excise and Taxation Commissioner (Excise) concerned from the public/stakeholders for two days after the display of Excise arrangement and shall decide these objections if any within two days. The decision of the concerned Dy. Excise and Taxation Commissioner (Excise) of the district shall be final:

Provided that allotment of un-allotted zones of vends, 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 crore 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 crore;

till these are allotted or up to 4th July, 2024, or the next working day in case 4th July, 2024 happens to be a holiday, whichever is earlier. The quota of zone in such case shall be reduced. The Excise and Taxation Commissioner (Financial Commissioner) 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:

Provided further that in case of 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 license 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 Excise and Taxation Commissioner(Financial Commissioner) may deem fit for this purpose and the process of inviting e-bids may be repeated till the Zone of vends is re-allotted. This re-allotment shall be done at the risk and cost of original licensee. 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.

(2) The allotment of retail zones of Country Liquor (L-14A) and Indian Made Foreign Liquor (L-2) vends shall be made by inviting e-tenders through a departmental portal in a completely secure and transparent manner. The detailed procedure regarding invitation of e-bids shall be finalized by the Excise and Taxation Commissioner which shall be displayed on the website of the Department www.haryanatax.gov.in. 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.

All allotments of licenses are subject to the approval of the Excise and Taxation Commissioner (Financial Commissioner). The Excise and Taxation Commissioner (Financial Commissioner) 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 (Financial Commissioner) is conveyed within the stipulated period of ten days, the allotment shall be deemed to have been approved by the Excise and Taxation Commissioner (Financial Commissioner).

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.”;

- (ii) for sub-rule (12), the following sub-rule shall be substituted, namely:-

“(12) All successful allottees, before the start of operation of vends in his zone, 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 and shall also be required to file an affidavit and a solvency certificate duly attested by Tehsildar or a bank guarantee of value equal to or more than 10% of the license fee of the zones allotted to him/her. Affidavit shall be on a non-judicial stamp paper of the value of Rs. 100/- in the format prescribed in the form. The affidavit will be 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 (Punjab Act 1 of 1914) or the East Punjab Opium Smoking Act, 1948 (East Punjab Act no. 25 of 1948), the Haryana Molasses (Control) Act, 1948 (East Punjab Act no. XI of 1948), or the Narcotic Drugs and Psychotropic Substances Act, 1985 (Control Act no. 61 of 1985). The affidavit will also be 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 sufficient ground for cancellation of license, which shall be re-allotted at his cost and risk:

Provided that all successful allottee shall submit certain documents namely proof of identity having his/her photograph like voter ID card, passport, ration card, driving license, Aadhar Card(UID)/PPP (Parivar Pehchan Patra, Income Tax Returns for the last three assessment years, Net worth of minimum Rs. 60 lakhs duly certified by a Chartered Accountant registered with ICAI and a 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 his PAN Card issued by the Income Tax Department alongwith other documents.”;

(iii) for sub-rule (17), the following sub-rule shall be substituted, namely:-

“(17) The licensee to whom a retail liquor outlet of country liquor (L-14A) or Indian Made Foreign Liquor (L-2) is allotted, shall be bound to lift its entire annual quota of Country Liquor or Indian Made Foreign Liquor on quarterly basis from the licensed wholesale outlet of Country Liquor (L-13) and licensed wholesale outlet of Indian Made Foreign Liquor (L-1) located in every district in the State. The lifting of quota shall mean physical lifting of liquor from the licensed wholesale outlet of Country Liquor (L-13) and licensed wholesale outlet of Indian Made Foreign Liquor (L-1). It shall be obligatory for a licensee to lift entire basic quota of Country Liquor and Indian Made Foreign Liquor allocated to his/ her Zone of vends as per the schedule below:-

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

The licensee shall have to lift 100% of the quota allocated to him 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.

Non compliance of the provision regarding lifting of quarterly quota shall attract a penalty at the rate of Rs.150/-and Rs.200/-per proof litre of Country Liquor and Indian Made Foreign Liquor respectively for the deficient quantity.”;

- (iv) in sub-rule (19), for the figure and sign “2023-2024”, the figure and sign “2024-2025” shall be substituted.;
- (v) for sub-rules (25) to (27), the following sub-rules shall be substituted, namely:-

“(25) Every successful allottee of retail Zone of vends shall be required to deposit a security amount equal to 20% of the annual license fee of the Zone of vends, out of which, 5% of the license fee shall be deposited on the day of submitting renewal application or evaluation of e-bids, as the case may be; 5% of the license 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 license fee shall be deposited by 18th of June, 2024.

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 Earnest money deposite slabs. In case of successful bid, 15% of his bid money shall be deducted by the system and shall be deposited as 15% security.

The eighty three Percentage (83%) of his bid money/license 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/license fee, shall be adjusted towards his license fee after the payment of installments amounting to 83% of his bid money/license 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/license fee.

(26) The balance security equal to 3% of his bid money/ license 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. No interest of any kind shall be payable on the security amount. The schedule of installments shall be as under:-

Month	Installments (in terms of %age license 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 license 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, interests 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 at the rate of 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 at the rate of 18% per annum shall be charged from the first day of the policy month of default.

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

(27) In case of Zones of vends 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 ten 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 license 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 83% of the license fee shall

be payable upto 31.03.2025 in equal monthly installments. Thereafter, his security shall be adjusted as in case of other allotments as described in para 6.4 of the Excise Policy 2024-2025.

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

The date of payment for the month of allotment/re-allotment shall be last day of the month.”.

5. In the said rules, in rule 37,-

(i) for sub-rule (8), the following sub-rule shall be substituted, namely:-

“(8) No licensee can at any time advertise the sale of liquor by announcing it on loudspeakers, 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 fulfillment of all other statutory norms and instructions. Moreover, a signboard at every vend/sub-vend shall also be put up containing the following details:-

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

The licensee shall also display the sale price of various brands. In case of any violation of this provision, 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 Deputy Excise and Taxation Commissioner (Excise) of the district. Any subsequent violation will be treated as major violation inviting action under clause 2.13.5 of the excise Policy for the year 2024-2025.

Further, 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 and Trafficking of Narcotic Drugs and 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 Deputy Excise and Taxation Commissioner (Excise) at a prominent place at the entry.”.

(ii) In sub-rule (11), in clause (e), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that in case of bar licenses in form L-4/L-5/L-10E/L-12C/L-12CC etc. the working hours shall be upto 12 A.M (Midnight) in the State. The timing of these Bars Licenses in Faridabad and Gurugram Districts can be further extended up to 2.00 A.M on payment of additional annual fee of Rs. 20,00,000 per annum. Further extension from 2.00 A.M onwards can be given on payment of additional annual fee of Rs. 5,00,000 per annum for every additional hour after 2 A.M in these two Districts.

(ii) In sub-rule (32), for clause (iv), the following clause shall be substituted, namely:-

“(iv) The stock transfer fee shall be levied at the rate of ₹8.00 per proof litre for country liquor, ₹14.00 per proof liter for all brands of Indian Made Foreign Liquor, ₹12.00 per bulk litre for beer and ₹14.00 per bulk litre for all types of Imported Foreign Liquor (BIO).

Provided that inter-district transfer of left over stock of the licensee of the pervious year to a current licensee shall be allowed only in case of wholesalers, after approval of the Collector (Excise). The stock transfer fee in such cases shall be ₹10.00 per proof litre for country liquor, ₹16.00 per proof litre for all brands of Indian Made Foreign Liquor, ₹ 13.00 per bulk litre for beer and ₹16.00 per bulk litre for all types of Imported Foreign Liquor (BIO).

Provides further that stock surrendered due to determination of wholesale license during the currency of the year shall 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 ₹ 10.00 per proof litre for country liquor, ₹ 16.00 per proof litre for all brands of Indian Made Foreign Liquor and ₹ 13.00 per bulk litre for beer and ₹16.00 per bulk litre for all types of Imported Foreign Liquor (BIO).

Note: Where the rates of excise duty/assessment fee in the Excise Policy for the 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 2023-2024 is more than the excise duty/assessment fee payable on such stock in 2024-2025, no adjustment/refund shall be allowed”.

6. In the said rules, in rule 38, in sub rule (16A),-

(i) for clause (a), the following clause shall be substituted, namely :-

“(a) In rural areas shall have to maintain 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 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.

Provided that the Deputy Excise and Taxation Commissioner (Excise) shall 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) shall 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 ‘phirmi’. 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 Deputy Excise and Taxation Commissioner, 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 apply to the sub-vends also.”;

(ii) for clause (g), the following clause shall be substituted, namely:-

“(g) (a) For opening a sub-vend, the licensee shall have to obtain a license in form L-14A, L-2/SV. Sub-vend shall be allowed within the command area of the Zone, subject to the prior approval of Deputy Excise and Taxation Commissioner (Excise). The fee per Sub-vend shall be as follows:-

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

For sub-vends in rural areas, the provisions shall be applied as per para (b) and (c) mentioned below.

(b) One sub-vend shall be allowed in a village, if the population of such village is upto 5000.

- (c) Upto two sub-vends shall be allowed in a village, if the population of such village is more than 5000.

Note:- For the purpose of this provision, "Population of Village" means population of village as per Family Information Data Repository (FIDR) established under the Haryana Parivar Pehchan Act, 2021(20 of 2021) as on date 15.05.2024.

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."

ASHOK KUMAR MEENA,
Excise and Taxation Commissioner,
Haryana.