

PART III

GOVERNMENT OF PUNJAB

**EXCISE AND TAXATION COMMISSIONER'S OFFICE,
PUNJAB, PATIALA**

NOTIFICATION

The 31st March, 2015

No. G.S.R. 17/P.A.1/1914/Ss. 34 and 59/Amd.(28)/2015.-In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with Government of Punjab, Department of Excise and Taxation, No. S.O.12/PA.1/1914/S.9/2013, dated the 31st January, 2013, and all other powers enabling me in this behalf, I, Anurag Verma, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

,RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (Amendment) Rules, 2015.
(2) They shall come into force on and with effect from the first day of April, 2015.
2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 2-C, for clause (b), excepting the proviso the following clause shall be substituted, namely:-
“(b) Consignment of such preparations shall be issued under an export-in-bond authority in Form 13 mutatis mutandis granted by the Collector of the district in which the premises of the approved manufacturer are situated. This bond shall be annual for a value to be determined by the Collector of the district. The Excise and Taxation Officer, Incharge of the distillery shall maintain a record and deduct each transaction from the total bond value. On execution of this bond value/quantity, the distillery shall furnish a fresh bond at a determined value fixed by the Collector.”

3. In the said rules, in rule 22 for clause (g), the following clause shall be substituted, namely;-

“(g) A permit fee shall be leviable at the rate of Rs.2/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.2/- per bulk litre each on Beer, denatured spirit and one rupee and twenty paise per bulk litre on denatured spirit when imported from other States/ Union Territories. It shall be leviable at the rate of Rs.10/- per bulk litre on rectified spirit or extra neutral alcohol transferred from D-2 to D-2 and BWH-2 licensees to be used for the manufacture of Indian Made Foreign Liquor meant for sale in Punjab for brands having EDP from Rs.500/- to Rs.1350/- and at the rate of Rs.20/- on brands having EDP above Rs.1350/-. In case of brands having EDP below Rs.500/- per case, it shall be leviable at the rate of Rs.2/- per bulk litre. Permit fee shall be recovered from L-1, L-1A, L-1B, D-2, BWH-2 licensees, as the case may be. The D-2 licensee shall transfer rectified spirit or extra neutral alcohol for manufacture of Indian Made Foreign Liquor meant for sale in the State of Punjab only against permit or permission given by the department even within its own premises. Permit fee shall be applicable to this transfer. Permit fee shall be recovered at the time of issuance of permits. The D-2/BWH-2 licensees shall have the option to pay the permit fee in advance on anticipated monthly use meant for sale of Indian made foreign liquor in the State of Punjab. The amount of advance permit fee shall be reconciled at the end of every month with the actual RS/ENA used for manufacture of IMFL meant for sale in the State of Punjab and exported out of the State of Punjab:

Provided that the transfer of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer from L-1 of one district to L-1 of another district shall be allowed only with the approval of the Deputy Excise and Taxation Commissioner, Incharge of the Division with the consent of Deputy Excise and Taxation Commissioner, Incharge of the Division receiving the transfer. Permit fee on IMFL per P.L. and on Beer per B.L. at the rate of one rupee shall be charged on said L-1 to L-1 transfer:

Provided further that the payment of permit fee shall be made through demand draft, banker's cheque, pay order or other pre-paid Bank instruments, into the account of Excise and Taxation Commissioner, Punjab, out of the receipts on this count rupee one per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, one rupee per bulk litre each on Beer, denatured spirit and sixty paise per bulk litre on denatured spirit when imported from other States/ Union Territories shall be transferred to Social Security Corpus every month. The remaining amount of permit fee shall be transferred by him to the Excise and Taxation Technical Service Agency.”.

4. In the said rules, in rule 22-A for the figures “500 and 5000” the figures “2000 and 10,000” shall respectively be substituted.
5. In the said rules, in rule 22-B, in the proviso after the word and sign “vend.” the words “L-50A permits for marriages shall also be granted through Sewa Kendras.”.

ANURAG VERMA,
Excise Commissioner, Punjab.