

PART III

**OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA**

NOTIFICATION

The 22nd March, 2018

No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018.—In exercise of the powers conferred by sections 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Liquor License Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor License (Second Amendment) Rules, 2018.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette in respect of the procedure for the allotment of liquor vends, application fee, Fixed License Fee, renewal of licenses and excise arrangements and in respect of other matters, these rules shall come into force on and with effect from 1st day of April, 2018.
- 2 In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 1, in the table, under the heading captioned as "I Foreign liquor, Form L-2E, and the entries relating thereto shall be omitted.
3. In the said rules, for rule 25, the following rule shall be substituted, namely:-

"25. (1) The amount of annual license fee and security in respect of different kinds of licenses, granted under these rules, shall be as follows:-

Serial No.	Kind of License	Rate of annual license fee (Rs.)	Rate of security (Rs.)
1.	2	3	4
1	L-1	5000000	15000/-
2	L-2A (Urban & Rural)	1000	0
3	L-2B	1200000	0
4	L-2C	Minimum Guaranteed Revenue including Fixed license fee equivalent to one unit of Ludhiana Corporation.	15 percent of the amount of fixed License fee

5	L-2 D	75000	
6	L-3, L-4 & L-5		
	(i) For hotels having 4 or 5 star category certificate	7,00,000	10,000/-
	(ii) For hotels in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	3,25,000	10,000/-
	(iii) For hotels in Municipal Corporations other than those mentioned at (iia) above, in Municipal Committees and other areas	2,25,000	10,000/-
	(iv) For Additional place of Bar	fifty percent (50%) in case of 4 star or 5 star category Hotels and one third of the license fee of other bar licenses.	
7	L-3A, L-4A & L-5A		
	(i) For towns with population of one Lac or more	175000	0
	(ii) For other towns	125000	0
8	L-5B (Pub License)		
	(a) Independent License	50000	10000/-
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	50000	0
9	L-5C	65000	0
10	L-5D :-		
	i) Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs. 1,00,000/- per function.	25000	0
	ii) Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs. 1,00,000/- per function.	50000	0

11	L-5E :-		
	(i) Corporation cities and areas.	55000	0
	(ii) All types of Municipal Committees and other areas	30000	0
12	L-10C (Micro Brewery)	450000	0
13	L-12A (Temporary license)		
	(a) Minimum fee	1000 per license per day	0
	(b) Maximum fee	1,00,000 per license per day	0
14	L-12C		
	(i) Members upto 2000	300000	0
	(ii) Members above 2000	900000	0
15	L-12E	15000	1000/-
16	L-13	50000	1000/-
17	L-17:-		
	(i) Denatured Spirit (upto 500 BL)	5000	2000/-
	(ii) Exceeding 500 BL	10 per BL	3000/-
18	L-50 :-		
	(i) For One Year	2500	0
	(ii) For Life Time	12000	0
19	L-50A :-		
	i) Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc. charging upto Rs. 1,00,000/- per function..	5000/- per day per function	0
	ii) Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc. charging above Rs. 1,00,000/- per function.	7500/- per day per function	0
	iii) Serving liquor in Commercial Places not registered with the Excise and Taxation department (not more than 5 licenses shall be issued in one month)	10000/- per day per function	0
	iv) Serving liquor in a function at a private place	2000/- per day per function	0

20	L-52 (Ihatas) :-	
	(i) PML	
	(a) Urban	30000 0
	(b) Rural	6000 0
	(ii) IMFL	
	(a) Corporation Area	40000 0
	(b) Other Urban Area	30000 0
	(c) Rural	8000 0

Note: The State Government reserves the right to change nomenclature of Fixed License Fee or other levies, levied under the Punjab Excise Act, 1914 and relevant rules.

(2) In addition to the fixed license fee, as stated in sub-rule (1), the Special License Fee at the rate of five rupees per proof litre on Punjab Medium Liquor and Indian made Foreign Liquor shall also be charged.;

Special License Fee shall be charged from L-14A, L-2, licensees at the time of issue of permits. The proceeds of Special License Fee shall be utilized by the State Government :-

- (a) for upkeep of Cows in urban areas;
- (b) for the welfare of livestock, Health, agriculture and Swachhta Abhiyan in Rural Areas.

(3) The L-2 and L-14A licensee shall deposit all duties/levies on his minimum guaranteed quota by the end of each month, irrespective of whether the quota is lifted or not. In case the licensee has not lifted the minimum guaranteed quota prescribed for the previous month and has paid full levies and in the next month, after lifting more than prescribed percentage of the minimum guaranteed quota for that month, he can get his deposited levies for un-lifted quota of previous month adjusted.

4. In the said rules, for rule 30, the following rule shall be substituted, namely:-

"30. The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-6, L-7, L-8, L-10C, L-1 (Canteen Store Depot), L-2B and L-12C, shall be as under:-

(a) For a license in forms L-3, L-4 and L-5	(a) Seven lac rupees for hotels, having 4 or 5 Star category certificate,;
	(b) three lac twenty five thousand rupees for hotel in Municipal Corporations of Ludhiana, jalandhar, Amritsar, Patiala, Bathinda and mohali:

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	(c) two lac twenty five thousand rupees for hotels other than those mentioned above, in Municipal committees and others areas. In addition to this fee, a security of rupees ten thousand in the shape of National Savings Certificates, duly pledged in favour of the collector shall also be furnished within a period of seven days from the grant or renewal of the license; (d) for Additional place of Bar fifty percent (50%) in case of a 4 star or 5 star category Hotels and one third of the license fee of other bar licenses.
(b) For a license in Forms L-3A, L-4A and L-5A (i) for town with population of one lac or more: and (ii) for other towns not covered by item above	(i) one lac seventy five thousand rupees (ii) one lac twenty five thousand rupees
(c) For a license in Form L-5B (i) independent pub license fee (ii) Supplementary license (with L-5, L-5A, L-5C and L-12C).	Fifty thousand rupees and in addition to the fee, a security of ten thousand rupees in the shape of National Saving Certificates, duly pledged in favour of the Collector, shall also be furnished within seven days of the grant or renewal of such license;
(d) For a license in Form L-12C	Three lac rupee having capacity upto 2000 members; and Nine lac rupee having capacity above 2000 members
(e) For a license in Form L-2B	twelve lac rupees;
(f) For a license in Form L-5C	Sixty Five thousand rupees for each license;
(g) L-1 Canteen Store Depot	Fifty Lac rupees
(h) For a license in Form L-10C	Four Lac-fifty thousand only:

Provided that in addition to annual license fee, assessed fee, as specified in rule 31, shall also be payable by such license holders. The assessed fee shall be payable at the time of issue of permits to such licensees.

5. In the said rules, for rule 31, the following rule shall be substituted, namely:-
 “31. The assessed fee shall be levied on the following rates per bulk litre for Beer, Wine and Ready to drink beverages and per proof litre for Indian Made Foreign

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Liquor, Imported Foreign Liquor including Bottled In Origin brands and Rum,
namely :-

KIND OF LICENSES

Kind of liquor	L-1,	L-1 Import	L-2B	L-2D	L-6, L-7 and L-8	L-3,L-4, L-5 and L-5C		L-3A, L-4A and L-5A		L-5B	L-1 (Canteen Store Depot), L-1 CRPF and L-1 ITBP	L-10C (Micro Brewery/ Brewery Pub)	L-12C
						supply from L-1	supply from L-2	supply from L-1	supply from L-2				
Indian Made Foreign Liquor	-	-	-	--	6.20	465/-	117/-	-	-	-	410/-	-	465/- (L-1) 117/- (L-2)
Imported Foreign Liquor (Bottled in origin)	-	300/-	425	--	8.80	465/-	117/-	-	-	-	410/-	-	465/- (L-1) 117/- (L-2)
Wine	-	5/-	-	12/-	1.80	25/-	10/-	-	-	20/-	20/-	-	25/- (L-1) 10/- (L-2)
Indian Made Beer													
Light	-	60/-	-	-	0.10	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1) 15/- (L-2)
Strong	-	60/-	-	-	0.10	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1) 15/- (L-2)
Canned light	-	60/-	-	-	-	60/-	15/-	60/-	15/-	-	-	-	-
Canned strong	-	60/-	-	-	-	60/-	15/-	60/-	15/-	-	-	-	-
Imported Beer (Bottled in origin)													
Light	-	60/-	42/-	18/-	0.35	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1) 15/- (L-2)
Strong	-	60/-	42/-	18/-	0.35	60/-	15/-	60/-	15/-	-	85/-	-	60/- (L-1) 15/- (L-2)
Cider	5.50/- per bottle	-	-	-	0.10	5.00/- per BL	3.00/- per BL	-	-	-	3/- per BL	-	5/- (L-1) 3/- (L-2)
Rum	-	-	-	-	0.35	-	-	-	-	-	140/-	-	-
Draught Beer (Strong and Light)	-	-	-	-	-	-	-	-	-	85/-	-	-	-
Supplied by Micro Brewery (L-10 C)	-	-	-	-	-	-	-	-	-	20/-	-	70/-	-
Ready to drink beverages	20/-	20/-	-	-	-	30/-	5/-	30/-	5/-	25/-	22/-	-	30/- (L-1) 5/- (L-2)
Sweets and wines upto 13.5% v/v	4.50/-	-	20/-	12/-	-	25/-	10/-	-	-	-	-	-	-

6. In the said rules, in rule 35, for sub rules (1), (2) and (3) the following shall be substituted, namely:-
- “(1) **Minimum guaranteed revenue-** The Minimum Guaranteed Revenue, shall include the fixed license fee, the Excise duty leviable on the Minimum Guaranteed quota (at L-14A, L-2, L-13 and L-1 stage) and Special License Fee. The following licenses may be granted on minimum guaranteed revenue by inviting applications for a Licensing Unit/group/zone, namely:-
- (i) A license in Form L-2, for the wholesale and retail sale of foreign liquor, for consumption, off the premises; and
 - (ii) A license in Form L-14A for retail sale of country liquor (also called the Punjab Medium Liquor), for consumption, off the premises.
- (2) (i) The Punjab Medium Liquor and Indian Made Foreign Liquor vends shall be disposed off as licensing units. A Licensing Unit in urban areas shall consist of one L-14A vend and one L-2 vend under one roof. In rural areas, a licensing unit may consist either of a single L-14A vend or a L-14A vend and L-2 vend. The group of licensing units shall be formed by the Collector cum Deputy Excise and Taxation Commissioner with prior approval of The Excise Commissioner, Punjab. The maximum value of the minimum guaranteed revenue of the group shall be approximately Rs. five crores (5.00 Cr). However, if for any reason, this limit of minimum guaranteed revenue of Rs. five crores (5.00 Cr) is to be increased beyond 25 percent, then the Excise Commissioner shall get approval of the Addl. Chief Secretary (Taxation), Punjab. The minimum guaranteed revenue shall include the fixed license fee and the Excise duty leviable on the Minimum Guaranteed quota (at L-14A, L-2, L-13 and L-1 stage) and Special License Fee. The groups/zones of the above licensing units shall be formed by the Collector cum Deputy Excise & Taxation Commissioners on the advice of the Asstt. Excise & Taxation Commissioners and with the approval of Excise Commissioner. The minimum guaranteed revenue of a group or a zone shall be equal to the sum of minimum guaranteed revenue of the constituent licensing units of that group/ zone. The groups/zones would be allotted to the successful applicants on the basis of draw of lots as under:
- (a) If the number of applications for a licensing unit/group is more than one then allotment shall be made by way of draw of lots; or
 - (b) Urban areas could be divided into one or more zones. The applications may be invited for the whole city or one zone. If the number of applications are more than the groups to be allotted, then the allotment shall be made by draw of lots. The group/zone number of successful allottee shall be made

by another draw. The number of successful allottees shall be equal to the number of groups in each zone in that particular area of the city. Successful allottee shall open his prescribed numbers of vends (licensing units) anywhere in his allotted zone, as per the Excise Rules. Where cities have grown outside the municipal boundries the collector-cum-Deputy Excise and Taxation Commissioner, at his discretion, in order to safegaurd Government revenue, can attach such populated area as a part of zone of the city. or;

- (c) Any combination of the procedure mentioned in (a) and (b) above

Explanation. To safeguard the revenue or to make the groups more balanced, the Collector-cum DETC can also attach any rural or urban vend to a zone/group of the city. The attached vend/licensing unit need not to be contiguous with the city.

Once an applicant is declared successful, a draw for allotting a zone to him would be made simultaneously. The next draw would take place after deposit of required fixed license fee by the successful allottee.

After depositing the fee as specified in sub-rule (6) of rule 36, if any successful applicant/allottee fails to deposit the balance amount of fixed license fee, then his allotment shall be deemed to be cancelled and his fixed license fee so deposited shall be forfeited. The person in the waiting list shall be given a chance. If there is no other person in the waiting list and the number of successful allottees are less than the number of units/zones of that particular area, then in that scenario the same procedure as mentioned above shall be followed. Apart from this, in case where the vends/licensing units/groups are closed due to non-deposit of minimum guaranteed revenue, the above mentioned procedure shall be followed.

- (ii) **Re allotment of group/zone-** If some groups/zones remain unallotted after the process of draw of lots, re-allotment of such unallotted groups/zones, shall be made by inviting fresh applications as per the same procedure. If some groups/zones remain un-allotted even after this, the sealed quotations for those groups/zones shall be called by reducing the fixed license fee by five percent (5%) and a proportionate reduction in the maximum guaranteed quota, after giving three days public notice. If any group/zone remains unallotted even after this, the Government reserves its right to run it on its own or through a Government agency or through its employees. There shall be no minimum guaranteed quota if the Government runs the group/zone itself or through its agencies. The Chief Minister shall be competent to allow any other procedure, different from those mentioned above for disposal of un-allotted group.
- (iii) If any successful allottee requires to shift his vend within his prescribed zone, he shall submit an application alongwith a fee of Rs.25,000/- to the Collector-cum-

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Deputy Excise & Taxation Commissioner upto 31st May. He shall exercise this option only once for a vend ; or

- (3) The quota of Punjab Medium Liquor, Indian Made Foreign Liquor and Beer for each licensing unit and the minimum guaranteed revenue payable by such unit shall be fixed by the collector cum DETC. No minimum guaranteed quota of Wine and RTD shall be fixed. The purchase of such types of liquor shall be in addition to the quota fixed for IMFL,PML and Beer. Imported Foreign Liquor (BIO brands) shall not be a part of the minimum guaranteed quota."

7. In the said rules, in rule 36,-

- (a) for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The application form for the grant of liquor vends shall be available in the office of the Assistant Excise and Taxation Commissioner (hereinafter referred to as AETC), In-charge of the district. The application Forms can also be downloaded from the website of the department (www.pextax.com). In addition, these application forms shall also be available in various bank branches authorized by the department for receipt of application forms. The applicant can submit his application for any Licensing Unit/Group/Zone of any district in any of the bank branches. The cost of application forms shall be Rs. eighteen thousand (18,000/-) (inclusive of GST, if any) for one application. This amount shall be non-refundable.

If the first or any subsequent allotment procedure is cancelled by the department or, any application form is rejected by the department being invalid and not put to draw of lots, then the amount of application fee shall be refunded to the concerned applicant, after deducting two thousand rupees per application as processing fee. Out of the total proceeds from the sale of application forms, fifty percent shall be deposited in the Development Fund constituted under the Punjab Development Fund Act, 2014 (Punjab Act No. 1 of 2015).

The application forms shall be serially numbered at three places, i.e. in the application form, in the slip of draw of lots and on the receipt, issued to the applicant."

- (b) in sub rule (4), for the figure "100/-" , the figure "125/-" shall be substituted.

- (c) for sub-rule (6), the following shall be substituted, namely:-

"(6)(a) The grant of licenses L-14A and L-2 shall be made out of those applications, which may be found to be complete in all respects. In case, the number of applications for a licensing unit/group is more than one, the allotment shall be made by a draw of lots. This would entail two draws, one

for successful allottee and other for allotment of zone. Once an applicant is declared successful, a draw for allotting a zone to him would be made simultaneously.

A successful applicant shall be required to pay 25% fixed license fee immediately on the draw of his lot. This payment may be made by bank deposit slips or through demand draft, banker's cheque, pay order or other pre paid Bank instruments.

(b) The next draw shall be made only after the successful applicant has deposited the amount of fixed license fee . Failure to deposit fixed license fee shall lead to cancellation of allotment and the allotment done/to be done in his favour in any other district of the State shall also stand cancelled. After the deposit of required fixed license fee, the successful allottee shall come under the obligations of contract and he shall be liable to comply with all the conditions of the license, such as deposit of minimum guaranteed revenue of the license, lifting of minimum guaranteed quota etc.

(d) In sub-rule (9), in proviso, in the last fourth line,-

(i) for the figure and words "1 percent of the license fee", the figure and words "10 percent of the fixed license fee " shall be substituted .

(ii) At the end of the proviso, after the word and sign " final." , the following shall be added "In case his appeal fails, such amount shall be forfeited."

(e) for sub-rules(13), (14),(14-A), (15),(16) and (17) the following sub-rules shall be substituted, namely :-

"(13) If any successful applicant fails to deposit the amount of fixed license fee in time, or refuses to accept the license, his allotment shall be deemed to have been cancelled automatically, and the amount of fixed license fee deposited, shall be forfeited and the license shall be re-allotted as per the provisions of these rules.

(14) A successful applicant shall have to deposit fixed license fee which shall be divided amongst all groups according to their potential by the Collector cum DETC. A successful allottee shall deposit fixed license fee as per following schedule:-

Serial No.	Stage	%age of fixed license fee
1	At the time of draw of lots	25%
2	Within 48 Hours of draw of lots	25%
3	Upto 31 March 2018	50%

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Out of the above mentioned 50%, (at sr, no. 3), the successful applicant can deposit 35% fixed license fee by 7th April 2018, and the balance 15% by 15th April, 2018 with the prior approval of Collector cum Deputy Excise and Taxation Commissioner of Division concerned, alongwth an interest @ 1.5% per month (to be calculated on daily basis).

If any successful allottee, after depositing the first or second installment of fixed license fee, does not deposit the next installment, his fixed license fee earlier deposited shall be forfeited and his allotment shall stand cancelled.

- (15) After depositing the amount of fixed license fee, the licensee is required to pay the amount of minimum guaranteed revenue fixed for the month as specified in sub rule (1) of Rule 35 payable by the close of last working day of each month. In case of late payment of any installment, an interest @ 1.5%, per month, (to be calculated on daily basis), shall be charged. If the due amount of the month is not paid by 15th day of the next month, then the license shall be deemed to be suspended and the vend(s) shall be closed. The license shall be restored only after the payment of the balance amount and interest. If full due amount is not paid by 20th day of the month, the suspended license shall stand cancelled, the fixed license fee deposited by the licensee shall be forfeited and the re-allotment process shall be initiated as per law. During re-allotment, if any loss of Government revenue occurs, the original allottee shall be responsible to make up for that loss.
- (16) In the Minimum Guaranteed Revenue, the fixed license fee and the Excise duty leviable on the Minimum Guaranteed quota (at L-14A, L-2, L-13 and L-1 stage) and Special License Fee shall be included. If the licensee fails to lift required minimum guaranteed quota as per conditions of license at the end of each month, he shall be liable to deposit an amount equal to the sum of excise duty and duty payable at the L-13 stage on un-lifted quota of PML. For un-lifted quota of IMFL, he shall be liable to deposit an amount equal to the sum of excise duty and duty (as per minimum slab) payable at L-1 stage. Similarly for un-lifted quota of Beer, the licensee shall be liable to deposit an amount equal to the sum of excise duty and duty (as per minimum slab) payable at L-1 stage.
- (17) The settlement of minimum guaranteed revenue by the licensee shall be done on monthly basis."
- (f) sub-rule (18), shall be omitted.
- (g) in sub-rule (28), for the figures "2017", wherever occurring, the figures "2018" shall be substituted.
- (h) in sub-rule (30),

- (a) in the first proviso, for the figures "2017", the figures "2018" shall be substituted; and
- (b) in the second proviso, in clause (i), in first line, for the words "one percent of the license fee", the word "ten percent of the fixed license fee" shall be substituted;
- (i) for sub-rule (38), the following sub-rule shall be substituted, namely:-
- “(38) (a) The Government shall fix minimum guaranteed quota for all licensing units/groups. This shall be fixed separately for PML,IMFL and BEER. However, RTD and BIO shall not be the part of quota. Thirty per cent of the total minimum guaranteed quota of PML shall be lifted by a L-14A licensee from L-13 out let of the distillery and a distillery in pipe line, specified and allocated to the districts by the Excise Commissioner and the remaining seventy per cent of the said quota, may be lifted from any distillery of his choice. In case, of open quota distillers shall be allowed to fix their price upto five percent (5%) over and above the EDP of the fixed quota. Any management of the distillery that opts for this shall inform the Excise Commissioner regarding their increased rates upto 25th of March, 2018. These rates shall remain same throughout the year. The EDP shall not be changed by the distilleries during the currency of the financial year. The licensee shall lift minimum percentage of his minimum guaranteed quota of PML, IMFL and BEER month wise as per schedule given below:-

Serial No.	Month	% age of PML	%age of IMFL	%age of Beer
1	April	7	8	7
2	May	8	7	10
3	June	9	9	10
4	July	8	8	10
5	August	9	9	9
6	September	9	9	8
7	October	9	9	8
8	November	9	9	8
9	December	10	10	8
10	January 2019	9	9	8
11	February 2019	9	9	8
12	March 2019 (upto 15th of March)	4	4	6
	Total	100	100	100

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In the event of non-lifting of minimum guaranteed quota by the end of each month as per the above schedule, the licensee shall be liable to deposit an amount equal to the sum of all the levies, excise duty leviable at L-1, L-2, L-13 and L-14A stage and special license fee on the un-lifted minimum guaranteed quota.

- (b) The licensee shall have the option to inter-change upto five percent of his minimum guaranteed quota of Punjab Medium Liquor to Indian Made Foreign Liquor and upto five percent (5%) of his minimum guaranteed quota of Indian Made Foreign Liquor to Punjab Medium Liquor. When this option is exercised, the duties payable shall be of the liquor which is actually lifted. The minimum guaranteed revenue of the group shall vary accordingly.
- (c) The licensees having L-2 vends attached to their units may be given the option to convert ten percent of the quota of Punjab Medium Liquor to Indian Made Foreign Liquor subject to the following conditions:-
- (i) This option shall not be available to Licensees who have only L-14A vend/vends in their licensing units.
- (ii) This option shall be exercised by those distilleries who are producing PML and have their own registered brands of IMFL, with the condition that the EDP of brands for conversion is not more than Rs.1500/- per case.
- (iii) When this option is exercised, the licensee shall be required to pay the sum of excise duty payable on PML at L-14A stage and half of the excise duty leviable at L-1 stage on the converted brands of IMFL. This duty shall be paid by L-2 licensee at the time of issuance of permits. His minimum guaranteed revenue shall be re-calculated accordingly.
- (iv) The conversion from PML to IMFL shall be only from the open seventy percent (70%) quota of PML which may be lifted from any of the D-2 licensees who have their own registered IMFL brands:

“Provided that the quota for a distillery in pipe line shall be applicable only in those cases where a Letter of Intent has been granted for a distillery and a bottling plant, and not for a bottling plant alone, and the work on the distillery is completed to the extent of seventy five per cent (75%). This facility shall be available up to a maximum period of six months or till a proper D-2 License is obtained, whichever is earlier. At the expiry of a period of six months, if a D-2 license is not issued in favour of the distiller, the facility of allocation of fixed quota and the open quota, shall be withdrawn without issuing any notice.”

- (j) for sub-rule (39), the following shall be substituted, namely:-

“(39) A licensee shall have the option to lift additional quota after lifting the minimum guaranteed quota of PML, IMFL and Beer subject to payment of all levies, duties, fees etc as payable on the minimum guaranteed quota,-

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(i) A licensee who has lifted full minimum guaranteed quota of PML can lift additional quota of PML by paying the excise duty leviable on transport permit at L-13, the excise duty on the transport permit at L-14A stage and the special license fee. The licensee can lift this additional quota from any distillery of his choice.

(ii) A licensee who has lifted full minimum guaranteed quota of IMFL can lift additional quota of IMFL by paying the excise duty leviable on transport permit at L-1 stage, and the special license fee.

(iii) A licensee who has lifted full minimum guaranteed quota of BEER can lift additional quota of BEER by paying the excise duty leviable on transport permit at L-1 stage.

However, the fixed licence fee shall not be charged again.

(k) for sub-rules (41) and (42), the following sub-rules shall be substituted, namely:-

"(41) IT fee shall be levied on Punjab Medium Liquor, Indian Made Foreign Liquor at the rate of Rs.0.50/- per proof litre and on Beer Rs.0.50/- per bulk litre. This shall be leviable at the time of issuance of transport permit for transport of PML, IMFL and BEER from the manufacturer to the wholesale licensee, L-1 and L-13 as the case may be.

(42) In sub rule (42), for the word "inter-change" the word "conversion" shall be substituted."

(l) for sub-rule (43) the following shall be substituted:-

"The licensee shall not be allowed to transfer his quota from one group to another."

(m) for sub-rule (44), the following sub-rule shall be substituted, namely:-

“(44) Regarding carried forward quota/stock-

Licensee can carry forward unsold quota/stock of the year 2017-18 to the year 2018-19. The unsold quota of the licensee for the year 2017-18 which is carried forward shall be adjusted in the minimum guaranteed quota. No licensee shall acquire more than his minimum guaranteed quota of April and May as carried forward quota from the unsold stock of the previous year. A licensee for the year 2017-18 can transfer his unsold quota/stock to any new licensee. No excise duty shall be leviable on carried forward quota. A transfer fee shall be charged on carried forward quota. This fee shall be @ Rs.319/-per PL on PML and Rs.385/- per PL on IMFL and Rs.65/- per BL on Beer. The licensee shall pay the required special license fee also.

The transfer fee shall also be charged on the unsold stock of the L-1 licensee of 2017-18. The rate of this fee shall be the difference of extra license fee paid on IMFL brands at L-1 stage and excise duty leviable at L-1 stage.

(CHTR 2, 1940 SAKA)

For Beer brands, the rate of this fee shall be the difference of assessed fee paid at L-1 stage and excise duty leviable at L-1 stage. The licensee shall give information of his unsold/carry forward quota to Assistant Excise and Taxation Commissioner of his district upto 31st March."

8. In the said rules, for rule 36-A, the following, shall be substituted, namely:-
- “36-A. Sale price, license fee and quota of PML, IMFL and Beer.- (1) The Punjab Medium Liquor of 50 degree, Rum/Gin/whisky of 65 degree and 75 degree shall be allowed to be sold at PML vends.
- (2) The minimum retail sale rates per bottle in respect of Punjab Medium Liquor 50 degree, 65 degree and 75 degree shall be fixed on the basis of the following formula:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	PML 50 degree, 65 degree and 75 degree, except areas at Serial No. 2 below	(EDP of open quota + Excise Duty payable at L-13 + VAT + L-13 expenses + Excise Duty payable at L-14A stage + Special License fee) + 21 percent margin (to be rounded off to next rupee)
2	PML 50 degree, 65 degree and 75 degree for Ludhiana, Jalandhar, Patiala and Amritsar districts.	(EDP of open quota + Excise Duty payable at L-13 + VAT + L-13 expenses + Excise Duty payable at L-14A stage + Special License fee) + 25 percent margin (to be rounded off to next rupee)

Apart from this, the maximum retail price of PML shall not exceed 12.5 percent more than its minimum retail price. In addition, it shall be obligatory for liquor vendors (L-14A/L-2 licensee) to issue cash memo / invoices for all the sales effected by them from their vends.

- (3) (i) The per bottle minimum retail sale rates of Indian Made Foreign Liquor to be sold in the State of Punjab, shall be fixed according to calculation formula as under:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	Indian made foreign liquor	(EDP + Excise Duty payable at L-1 stage + indicative L-1 margin of 5 percent of EDP + VAT + Excise Duty payable at L-2 stage + Special License fee) + 22 percent margin (to be rounded off to next rupee)

(CHTR 2, 1940 SAKA)

Liquor vendors (L-14A/L-2 licensee) shall issue cash memo / invoices for all the sales effected by them from their vends.

The minimum retail sale rate of those categories, which have not been covered in the above table, shall be fixed on the basis of the above formula. It shall be mandatory for the licensee to display the rates of popular brands on his vend prominently. The Excise Commissioner, may issue instructions from time to time for the rates of any other brands to be displayed as per requirement.

- (ii) If at any stage EDP of any brand changes its minimum retail sale price, shall also be changed as per the formula. Minimum retail sale price for a different size of bottle/container, other than those mentioned above, shall be fixed proportionate to their volumes based on the minimum and maximum retail sale price fixed for 750 ml, 375 ml and 180 ml by the Excise Commissioner.
- (4) The minimum retail sale price of Beer per bottle at L-14A and L-2 vends shall be fixed according to calculation formula as under:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	Beer	(EDP + Excise Duty payable at L-1 stage + indicative L-1 margin of 5 percent of EDP + VAT + Excise Duty payable at L-2 stage) + 22 percent margin (to be rounded off to next rupee)

Provided that in case a licensee is found guilty of selling the liquor in contravention of the prices fixed as mentioned in sub-rules (2),(3),(4), he shall be liable for the following action, namely:-

For 1st offence	Penalty of Rs. Three lac ;
For 2nd offence	Penalty of Rs. Ten lac; and
For 3rd or subsequent offences	Suspension of the license of licensing unit or group or zone for one week.

If any liquor on which the leviable excise duty has not been paid is detected at the licensing unit/vend, then the license of that licensing unit/vend shall be cancelled. If such liquor on which excise duties has not been paid is subsequently found at other vends/licensing units of the same group, then the whole group shall be cancelled. The fixed license fee deposited for the licensing unit/group as the case may be shall stand forfeited.

- (5) L-2 licensee shall not sell liquor for the functions to be held in marriage palaces/ banquet halls against L-50A permit at a price higher than the minimum retail price of liquor:

Provided that in case a licensee is found guilty of selling the liquor in

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contravention of the price fixed above then, a penalty of Rupees One Lac shall be imposed upon him. In case of repeated violation, the penalty shall be double the amount imposed during the previous violation and on violation for the third time, his vend shall be closed for one month. If the vend is closed by the competent authority on account of some violation of excise law/rules or non-deposit of minimum guaranteed revenue, the licensee shall not be allowed to claim the loss on his committed minimum guaranteed revenue.

- (6) The maximum value (minimum guaranteed revenue) of one licensing unit shall be upto four hundred Lac rupees. The minimum guaranteed revenue of more than one group/zones in Corporation and other urban area or Nagar Panchayat shall be kept equitable, with a variation of twenty percent as far as possible. The quota of PML shall be 578 lac proof litre and that of IMFL shall be 248 lac proof litre and that of Beer shall be 257 lac bulk litre. Canned Beer shall be included in the quota of Beer. However, RTD and BIO brands shall not be the part of the quota of IMFL and BEER.

Minimum guaranteed quota of PML will be distributed by the Excise Commissioner amongst the Divisions and the Collector cum Deputy Excise & Taxation Commissioners of the Divisions shall further distribute allocated quota to their respective districts, which shall further be distributed among different licensing units/group/zones.

- (7) A successful allottee shall get the vend premises approved before actually operating the vend. Approval shall be accorded automatically in respect of the vend where a vend is functioning during the year 2017-18. For any other place the approval of the department shall be required before a licensee is to operate the vend. L-2 vends shall be allowed to be operated in the premises of the L-14A vend only and not under a separate roof. In urban areas, where there are no zones, licensee shall be allowed to open vend at any place. Where there are zones, the number of vends shall be fixed and licensee can open vend in the area of his allotted zone only. In Rural area, the vends shall be allowed to open on the basis of revenue limit of the village. The site of liquor vends which are covered by the orders passed by Courts shall not be approved on the basis of the above provision. The licensee shall be bound to obey the orders passed by the Hon'ble High Court/ Supreme Court. The licensee shall be bound to comply with the orders of the Hon'ble High Court in CWP No.4681 of 2014 – Market Welfare Society, Mohali Vs State of Punjab. Apart from this, the licensee shall ensure compliance of the provisions of the Punjab Excise Act, 1914.

No illegal/unauthorized branch or vend shall be allowed to be opened anywhere in the State. If a licensee opens illegal/unauthorized branch or vend, that illegal/unauthorized vend shall be closed immediately. His approved vend shall also be closed for a period of one month. "

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- 9 In the said rules, in rule 37, the condition 9-C, shall be substituted, namely: -
"9 C For opening of licensing unit in urban areas the licensee shall follow the provisions of Punjab Excise Act, 1914,"
- 10 In the said rules, in rule 38,-
- (a) (i) in special condition (1), in clause (a), in the last third line ,after the word, "district", the words "or there is excessive price variation" shall be inserted .
(ii) after clause (a), the following clause (aa) shall be inserted:-
(aa) The licensee L-3,L-4,L-5, L-3A, L-4A, L-5A, L-5B and L-12C who wants to avail the facility of purchasing liquor from L-1 licensee, shall apply to AETC alongwith his GST returns and any other information as may be sought by the concerned AETC. After satisfying himself that the GST turnover of the licensee is above Rs.5.00 crore, the Collector shall make an endorsement in the license that the licensee is permitted to obtain the liquor from L-1. There after, such licensee shall purchase liquor only from L-1 licensee not from L-2 licensee. In case of 5 Star Hotel, who begin their operation during the financial year 2018-19, the condition of having GST turnover of Rs. 5.00 crore in the previous year shall be exempted.
- (b) in special condition (2),
(i) for existing clause (a), the following clause shall be substituted, namely:--
"(a) The licensee shall not sell liquor for consumption "on" the premises. Licensee can supply draught beer in marriage functions and other functions after getting this supply directly from the Breweries. All levies leviabale on this shall be deposited at L-2 stage. The excise duty shall be payable at the time of issuing transport permit at L-2 and L-14A stage. License holder in form L-3, L-4 and L-5, L-3A, L-4A and L-5A , L-5B and L-12C shall get their liquor supply from any L-2 licensee of concerned excise circle except the licensees who are allowed to purchase liquor from L-1 licensee directly as per special condition (1), clause (aa) The L-2 licensee while selling liquor to a bar licensee, shall not take a profit margin of more than 5 percent over his purchase price from L-1 licensee.
(ii) For clause (d), the following shall be substituted, namely:-
"(d) The licensees shall issue in respect of a transaction of sale, wholesale or retail sale, cash memo/invoices for all the sales effected by them from their vends to a customer which shall be serially numbered bearing the name and address of the licensee with the name of the vend, his license number, date of sale, particulars and quantity of the liquor sold and sale price thereof. He shall preserve a copy of such cash memo/invoices till one month after the close of the financial year in which the cash memo/invoices issued."

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- (c) in special condition (2-B), the clauses (g),(h) shall be omitted
- (d) Special condition (2-E) (Model Shop) shall be omitted.
- (e) In special condition 10 C , for clause (c), the following clause shall be substituted, namely:-

"(c) The licensee shall sell Beer manufactured in his micro brewery or brewery pub for consumption in lounges on the premises. He shall be allowed to sell Draught Beer in Kegs of 50 Litre capacity against Excise Permits to Pub Bar licensee (L-5B), L.12C, L-3, L-4 and L-5, L-3A, L-4A and L-5A who have supplementary license in form L-5B.

- (f) in special condition (15),

(ii) after clause (p), the following clause shall be added, namely :-

"(q) the Excise & Taxation Commissioner or Collector-cum-Deputy Excise & Taxation Commissioners under his charge, can direct the distilleries for opening of all L-13s of the district at one place (under one roof) any time during the financial year. The distilleries shall have to provide adequate security at their L-13s and shall bear the expenditure incurred for providing such security."

- 11 In the said rules, after rule 40, the following rule shall be added, namely:-

"41 For the purpose of the interpretation of these rules, if there arises any ambiguity in the interpretation of these rules, the Excise Commissioner shall be the final authority. His decision shall be final."

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 22nd March, 2018

No. G.S.R.15/P.A.1/1914/Ss.21 and 59/Amd. (64)/2018.—In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely:—

RULES

1. (1) These rules may be called the Punjab Distillery (Amendment) Rules, 2018.
(2) They shall come into force on and with effect from the first day of April, 2018.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, in clause (a), for the words “seventy five lac rupees”, the words “eighty lac rupees” shall be substituted.
3. In the said rules, in rule 7, in sub-rule 1, for the words “rupees seventy five lac rupees”, the words “rupees eighty lac” shall be substituted.
4. In the said rules, in rule 93, in clause (s), for the figures “2017-2018”, the figures “2018-2019” shall be substituted.

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 22nd March, 2018

No. G.S.R.16/P.A.1/1914/Ss.22 and 59/ Amd.(24)/2018.—In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (Amendment) Rules, 2018.
(2) They shall come into force on and with effect from the first day of April, 2018.
2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4, in sub-rule (1), in clauses (i) and (ii), for the words “twelve lac” and “twenty lac”, the words “thirteen lac” and “twenty two lac”, shall respectively be substituted.

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 22nd March, 2018

No. G.S.R.17/P.A.1/1914/Ss.21 and 59/Amd. (31)/2018.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely: —

RULES

1. (1) These rules may be called the Punjab Brewery (Amendment) Rules, 2018.
- (2) They shall come into force on and with effect from the first day of April, 2018.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, in clause (a), for the words “seventy five lac rupees”, the words “eighty lac rupees” shall be substituted.
3. In the said rules, in rule 8, in sub rule (1), for the words “fifty five lac rupees”, the words “sixty lac rupees” shall be substituted.

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

**OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA**

NOTIFICATION

The 22nd March, 2018

No. G.S.R.18/P.A.1/1914/Ss. 34 and 59/Amd.(39)/2018.— 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 the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, 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, 2018.
- (2) They shall come into force on and with effect from the first day of April, 2018.
2. In the Punjab Liquor Permit and Pass Rules, 1932, for rule 22-B, the following rule shall be substituted, namely:-

"22-B. A permit in Form L-50A for purchase, transport and possession of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer of any quantity may be issued to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in a marriage palace or a banquet hall or at a temporary enclosure at a public place, on the payment as mentioned below:-

Serial No.	Category	License fee
(i)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs.1,00,000/- per function.	Rs. 5000/- per day per function
(ii)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs.1,00,000/- per function.	Rs. 7500/- per day per function

(iii)	Serving liquor in Commercial Places not registered with the Excise and Taxation Department (not more than 5 licenses shall be issued in one month).	Rs. 10000/- per day per function
(iv)	Serving liquor in a function at a private place.	Rs. 2000/- per day per function:

Provided that the L-50A permit holder shall be allowed to purchase liquor from any vend of the Excise Circle or Corporation area concerned. L-2 licensee shall not sell liquor for the functions to be held in marriage palaces/banquet halls etc. against L-50A permit at a price higher than the minimum retail price of IMFL. In case the said licensee is found selling liquor above the minimum retail prices, penalty of rupees one lac shall be imposed on such licensee. In case of second violation, the penalty shall be double the amount imposed during the previous violation. In case of third violation, his group shall be closed for one month..”.

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 22nd March, 2018.

No. G.S.R.19/P.A.1/1914/Ss. 5 and 24/ Amd. (44)/2018.— In exercise of the powers conferred by section 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely :-

ORDERS

1. (1) These Orders may be called the Punjab Intoxicants License and Sales (Amendment) Orders, 2018.

(2) They shall come into force on and with effect from the first day of April, 2018.

2. In the Punjab Intoxicants License and Sales Orders, 1956, (hereinafter referred to as the said orders), in order 2, in clause (h), for the figures and sign "2018-19", the figures and sign "2019-20" shall be substituted.

3. In the said orders, in order 2, after clause (h) the following clause shall be added, namely:-

"(i) To separate the trade of retail from the manufacturing trade, the Government shall have the right to allot the license of wholesale trade to any Government Department or Government entity, at any time during the year 2019-20."

M.P.SINGH,

Additional Chief Secretary (Taxation),
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 22nd March, 2018.

No. G.S.R.20/P.A.1/1914/Ss. 31,32 and 58/Amd (183)/2018.—In exercise of the powers conferred by section 58 read with sections 31 and 32 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely :-

ORDERS

1. (1) These Orders may be called the Punjab Excise Fiscal (Amendment) Orders, 2018.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Excise Fiscal Orders, 1932, (herein after referred to as the said orders), in order 1, for the existing table, the following shall be substituted, namely:-
 - "(i) On Country Liquor of following types:-
 - (a) Plain or spiced of 50 degree proof strength and
 - (b) Rum/Gin/Whisky of 65 degree proof strength and 75 degree proof strength to be supplied out of Punjab Medium Liquor quota,- the rate of duty shall be Rs.35/- per PL payable at the time of issuance of permit for the transportaion of country liquor from a distillery by L-13 licensee or when imported into Punjab from any State or Union Territory in India.
 - (ii) Indian Made Foreign Liquor of any degree including Indian made Rum, when issued to troops or to the Border Security Force through the Canteen Stores Department (India) or the Border Security Force Headquarters, Jalandhar Cantonment, as the case may be, the rate of excise duty shall be charged on the basis of EDP as detailed below:-

EDP Range of IMFL	Excise Duty Per PL (in rupees)
EDP upto 650	84/-
EDP 651-950	102/-

EDP 951-1200	126/-
EDP 1201-1400	150/-
EDP 1401-1500	184/-
EDP 1501-2500	193/-
EDP 2501-3500	258/-
EDP 3501-4500	284/-
EDP 4501-7000	370/-
EDP above 7000	390/-

This duty shall be payable at the time of issuance of permit for the transportaion of IMFL from a Distillery/Bottling Plant by L-1 licensee or when imported into Punjab from any State or Union Territory in India.

- (iii) On conversion of quota of PML to IMFL, the sum of excise duty payable on PML at L-14 A stage and half of excise duty leviable at L-1 stage on the converted brands of IMFL, shall be payable by L-2 licnesees at the time of issuance of permits."
- 3 In the said orders, after order 1, the following orders shall be inserted, namely:-
- "1-A. The Excise Duty shall be charged at the rate of Rs.60/- per BL on strong beer and Rs.57/- per BL on light beer. The L-1 licensee shall pay this duty at the time of issuing permits for transport from Brewery or when imported into Punjab from any State or Union Territory in India.
- 1-AA. The Excise Duty shall be charged at the rate of Rs.324/- per PL on PML, Rs.355/- per PL on IMFL and Rs.55/- per BL litre on Beer, payable by L-2 or L-14A licensee at the time of issuance of transport permits while purchasing liquor from L-1 or L-13 licensee, respectively."
4. In the said orders, in order 1-D, for serial No. 7 and the entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely:-
- "7. Canned and bottled Beer when Rs. 10.00 (per BL) .".
imported from outside the State
of Punjab.

M.P.SINGH,
Additional Chief Secretary (Taxation),
Government of Punjab,
Department of Excise and Taxation.