



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, THURSDAY, MARCH 5, 2020
(PHALGUNA 15, 1941 SAKA)

LEGISLATIVE SUPPLEMENT

	Contents	<i>Pages</i>
Part - I	Acts	
	<i>Nil</i>	
Part - II	Ordinances	
	<i>Nil</i>	
Part - III	Delegated Legislation	
	Notification No. G.S.R. 22/P.A.1/1914/ S.59/Amd. (139)/2020, dated the 4th March, 2020, containing amendment in the Punjab Liquor License Rules, 1956.	.. 153-176
Part - IV	Correction Slips, Republications and Replacements	
	<i>Nil</i>	

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 4th March, 2020

No. G.S.R. 22/P.A.1/1914/S.59/Amd.(139)/2020.— In exercise of the powers conferred by section 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, VivekPratap Singh, I.A.S, Excise Commissioner, exercising the powers of the 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 (First Amendment) Rules, 2020.
- (2) They shall come into force on and with effect from the,-
 - (i) 1st day of February, 2020, in respect of renewal of retail licenses, allotment of liquor vends, application fee, Fixed License fee, Additional Fixed License Fee, renewal of other licenses or any other matter pertaining to these rules; and
 - (ii) 1st day of April, 2020, in respect of fixation of any other fee, minimum guaranteed quota or other related matters.
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 1, in the Table, under the heading 'I. Foreign Liquor',-
 - (i) for Form L-2B, the following form shall be substituted, namely:-

TABLE

1	2	3	4
"L-2B.	Retail vend of Foreign Liquor, Beer and Wine	Fixed Collector fee	Collector

(bottled in origin)
imported
abroad, from
domestic, wine
and ready to drink
consumption off the
beverages, for
premises.”; and

(ii) Form L-2C shall be omitted.

3 In the said rules, in rule 25,-

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) The amount of annual license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely:-

TABLE

Serial No.	Kind of licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1	2	3	4
1	L-1	25,00,000 <i>plus 3 Per Proof Litre on IMFL and 2 per Bulk Litre on Beer</i>	15,000
2	L-1 (import)	10,00,000	15,000
3	L-1BB	15,00,000	15,000
4	L-1C	5,00,000	1,000
5	L-2A (Urban and Rural)	1,000	0
6	L-2 (Airport)	10,00,000	0
7	L-2B	10,00,000	0
8	L-2D	1,00,000	0

9	L-3, L-4 and L-5, -		
	(i) For 5 Star and 5 Star Deluxe Hotels;	11,00,000	10,000
	(ii) For 4 star Hotels;	8,25,000	10,000
	(iii) For Hotel or Restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	4,00,000	10,000
	(iv) For Hotels or Restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas;	2,75,000	10,000
	(v) For Additional place of Bar; and	50 percent in case of 4 or 5 Star Hotels and one third of the license fee of other bar licenses	0
	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 Star and 5 Star Deluxe Hotel (e.g. Conference Hall and Banquet Hall).	3,00,000	0
10	L-3A, L-4A and L-5A, -		
	(i) For towns with population of one lakh or more;	2,10,000	0
	(ii) For other towns.	1,60,000	0
11	L-5B (Pub License), -		
	(i) Independent License;	70,000	10,000
	(ii) Supplementary License (with L-5, L-5A, L-5C and L-12C).	70,000	

12	L-5C	85,000	0
13	L-5D,-		
	(i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or dharamshala, charging up to rupees one lakh per function;	25,000	0
	(ii) Annual registration fee of Commercial Places like marriage palaces, banquet halls or community Centre or dharamshala, charging rupees one lakh and one to rupees two lakh per function;	50,000	0
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or dharamshala, charging above rupees two lakh per function;	1,00,000	0
	(iv) Serving liquor in commercial places not registered with the Excise and Taxation Department not more than 5 licenses shall be issued in one month for these places; and	10,000 per day per function	0
	(v) Serving liquor in a function at a private place.	2,000	0
14	L-5E ,-		
	(i) Municipal Corporation and areas; and	70,000	0
	(ii) All Municipal Committees and other areas.	40,000	0
15	L-10C (Micro Brewery)	5,50,000	0

16	L-12A (Temporary license), -		
	(i) Minimum fee; and	10,000 per license per day	0
	(ii) Maximum fee.	1,00,000 per license per day	0
17	L-12C, -		
	(i) Members up to 2000; and	3,60,000	0
	(ii) Members above 2000	11,00,000	0
18	L-12E	25,000	1,000
19	L-13	55,000	1,000
20	L-17,-		
	(i) Denatured Spirit (up to 500 Bulk Litre); and	5,000	2,000
	(ii) Exceeding 500 Bulk Litre.	5,000 <i>plus</i> 10 per Bulk Litre	3000
21	L-50,-		
	(i) For one year; and	2,500	0
	(ii) For Life Time.	20,000	0
22	L-50A,-		
	(i) Serving liquor in Commercial Places such as Marriage palaces, banquet halls or community Centre or dharamshala, charging up to rupees one lakh per function;	5,000 per day per function	0
	(ii) Serving liquor in Commercial Places such as Marriage palaces, banquet halls or community Centre or dharamshala, charging, rupees one lakh and one to rupees two lakh per function;	7,500 per day per function	0

	(iii) Serving liquor in Commercial Places such as Marriage palaces, banquet halls or community Centre, dharamshala charging above rupees two lakh per function;	10,000 per day per function	0
	(iv) Serving liquor in Commercial Places not registered with the Excise and Taxation Department (not more than 5 licenses shall be issued in one month); and	10,000 per day per function	0
	(v) Serving liquor in a function at a private place.	2,000 per day	0
23	L-52 (Ahata)-		
	(i) PML, -		
	(a) Urban; and	30,000	0
	(b) Rural;	6,000	0
	(ii) IMFL, -		
	(a) Municipal Corporation Areas;	40,000	0
	(b) Other Urban Areas; and	30,000	0
	(c) Rural Areas.	8,000	0

NOTE: - The State Government, however, reserves the right to change the nomenclature of the fixed license fee or other levies, payable under the relevant rules."; and

(ii) for sub-rule (4), except clause (c), the following shall be substituted, namely:-

"(4) (a) An Additional Fixed License fee shall be chargeable from every L-2 and L-14A licensee as determined by the Collector. The minimum percentage of the aforesaid fee shall be payable by the licensee as follows:-

(i) thirty percent within 10 days of allotment;

-
- (ii) twenty percent upto 30th June;
 - (iii) twenty-five percent upto 30th September; and
 - (iv) twenty-five percent upto 31st December;
- (b) The amount of aforesaid fee deposited by a licensee, can be utilized by concerned licensee for payment of excise duty, special license fee and stock transfer fee with respect to PML, IMFL, Beer, RTD beverage, Wine, Cider or any type of IFL (Bottled in Origin) at the level of retail stage. However, the aforesaid fee used by the licensee shall not be for the liquor procured against minimum guaranteed quota.

The adjustment of the excise duty payable at L-1 and L-13 stage and assessed fee specified in rule 31 and the VAT payable on Imported Foreign Liquor (only BIO brands) at L-1 or L-1 (Import) and L-1BB stage, if already paid for the procurement of liquor beyond the Minimum Guaranteed Quota, shall be available to a licensee in the said Additional Fixed License Fee. The permit fee, Excise and Taxation Department Development Cess and Additional License Fee payable at the L-1 stage, shall not be adjusted in the Additional Fixed License fee of a licensee. It shall also not be adjusted against the liquor lifted within the Minimum Guaranteed Quota of a licensee. If the L-2 or L-14A licensee lifts IMFL having EDP less than rupees five hundred and fifty per case (9 Bulk Litre) against his Additional Fixed License Fee, then the excise duty chargeable from the licensee shall only be rupees three hundred and twenty-nine Per Proof Litre.”

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 such as given in the Table below, namely:-

TABLE

Serial No.	Type of License	Fee (in rupees)
1	(i) For a license in Forms L-3, L-4 and L-5,-	
	(i) for Five Star hotels or above;	Eleven lakh
	(ii) for Four Star hotels;	Eight lakh twenty-five thousand
	(iii) for hotel in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	Four lakh
	(iv) for hotels other than those mentioned (iii) above, in Municipal Committees and others areas; and	Two lakh Seventy thousand and in addition to the fee, a security of ten thousand in the shape of National Saving Certificates, duly pledged in favor of the Collector, shall also be furnished within seven days of the grant or renewal of such license
	(v) for additional places of Bar	Fifty percent in case of a 4 or 5 Star Hotel and one third of the license fee of other Bar licenses
	(iii) For occasional serving of liquor at a place, which is not a point of sale in a 5 Star or 5 Star (Deluxe) Hotel from the Bar to the conference hall, banquet hall or committee room.	Three lakhfor 5 Star or 5 Star (Deluxe) Hotels

2	For a license in Forms L-3A, L-4A and L-5A,-	
	(i) for town with population of one lakh or more; and	Two lakh ten thousand
	(ii) for other towns not covered by item above.	One lakh sixty thousand Seventy thousand and in
3	For a license in Form L-5B, independent pub license and Supplementary license (with L-5, L-5A, L-5C and L-12C).	addition to this fee, a security of ten thousand in the shape of National Savings Certificates, duly pledged in favor of the Collector, shall also be furnished within a period of seven days from the grant or renewal of the license
4	For a license in Form L-12C,-	
	(i) for having capacity upto two thousand members; and	Three lakh sixty thousand
	(ii) for having capacity above two thousand members	Eleven lakh
5	For a license in Form L-2B	Ten lakh
6	For a license in Form L-5C	Eighty-five thousand
7	L-1 Canteen Store Depot	Fifty lakh
8	For a license in Form L-10C:	Five lakh fifty thousand:

Provided that in addition to annual license fee, the assessed fee as specified in rule 31, shall also be payable by a licensee, which shall be payable at the time of issuance of permits to the licensee.”

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 on Beer, Wine and Ready to drink beverages per bulk litre and on Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled In Origin and Rum (Per Proof Litre), namely :-

KIND OF LICENCES

Kind of liquor	L-1, l-1 Import	L-1 BB	L-2AA	L-2B	L-2D	L-3, L-4, L-5 and L-5C	L-3A, L-4A and L-5A	L-5B	L-1 (Can-teen Store Depot), L-1 CRPF and L-1 ITBP	L-10C (Micro Brewery/Brewery Pub) Brewery Pub)	L-12C	
						Supply from L-1/L-1BB	Supply from L-2	Supply from L-1/L-1BB	Supply from L-2			
Indian Made Foreign Liquor	-	-	125/-	-	-	480/-	125/-	-	-	410/-	-	480/- (L-1) 125/- (L-2)
Imported Foreign Liquor (Bottled in origin)	-	350/-	350/-	350/-	-	480/-	125/-	-	-	410/-	-	480/- (L-1/ L-1BB) 125/- (L-2)

PUNJAB GOVT. GAZ. (EXTRA), MARCH 5, 2020
(PHGN 15, 1941 SAKA)

162

Wine	-	15/-	15/-	15/-	15/-	28/-	11/-	-	22/-	25/-	-	28/- (L-1/ L-BB) 11/- (L-2)	
Indian Made Beer													
Light	-			-	-	63/-	17/-	63/-	17/-	-	85/-	-	63/- (L-1) 17/- (L-2)
Strong	-			-	-	63/-	17/-	63/-	17/-	-	85/-	-	63/- (L-1) 17/- (L-2)
Canned light	-			-		63/-	17/-	63/-	17/-				
Canned strong	-					63/-	17/-	63/-	17/-				
Imported Beer (Bottled in Origin)													
Light	-	66/-	66/-	66/-	66/-	63/-	17/-	63/-	17/-	-	-	-	63/- (L-1) 17/- (L-2)

PUNJAB GOVT. GAZ. (EXTRA), MARCH 5, 2020
(PHGN 15, 1941 SAKA)

Strong	-	68/-	68/-	68/-	68/-	63/-	17/-	63/-	17/-	-	-	63/-
												(L-1)
												17/-
												(L-2)
Cider				5/-	5/-	6.00/-	6.00/-	-	-	15/-	-	6/-
						per BL	per BL			per BL		(L-1)
												6/-
												(L-2)
Rum	-			-	-			-		140/-	-	-
Draught Beer	-			-	-			-		90/-	-	-
(Strong and Light)												
Supplied by	-			-	-			-		22/-	-	80/-
Micro Brewery												-
(L-10 C)												
Ready to drink beverages		25/-	25/-	25/-	25/-	33/-	6/-	33/-	6/-	28/-	25/-	-
												33/-
												(L-1/
												L-1BB)
												6/-
												(L-2)
Sweets and wines up to 13.5% v/v		15/-	15/-	15/-	15/-	28/-	6/-	-		22/-		:

PUNJAB GOVT. GAZ. (EXTRA), MARCH 5, 2020
(PHGN 15, 1941 SAKA)

Provided that there shall also be a quarterly minimum assessed fee for a Hard Bar license, who obtains liquor from L-2 licensee. The Hard Bar licensee shall be required to pay quarterly minimum assessed fee before the start of every quarter (i.e. before 1st April, 1st July, 1st October and 1st January), failing which his license shall stand cancelled. The amount of quarterly assessed fee can be utilized for the payment of assessed fee on the purchase of liquor from L-2 licensee at the time of obtaining permits. However, this fee shall not be utilized for the payment of assessed fee on purchase of Beer at the time of obtaining permits. The minimum quarterly assessed fee so deposited shall stand lapsed at the end of the quarter."

The minimum assessed fee shall be as per the following rates as given in the Table below, namely:-

TABLE

Serial No.	Hard Bar	Minimum Assessed Fee (in rupees) per Quarter
1.	Hotels situated in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and S.A.S. Nagar (Mohali)	25,000
2.	Other Municipal Corporations and Municipal Committees, other than this Municipal Corporations mentioned above.	10,000
3.	Rural Area	6,000

- 6 In the said rules, in rule 35, in sub- rule (2), in clause (ii), for the words "the sealed quotations for those group or zone shall be called by reducing the fixed license fee by five percent and a proportionate reduction in the minimum guaranteed quota, after giving three days public notice", the words "then the tenders for the said group or zone shall be called by reducing the minimum guaranteed revenue by three percent. In case some group or zone still remain pending, in that case three days public notice shall be given and allotment thereof shall be made through draw of lots by inviting applications and reducing two percent more revenue from minimum guaranteed revenue (i.e. total reduction of five percent from originally fixed Minimum Guaranteed Revenue)."
7. In the said rules, in rule 36,-
- (i) in sub-rule (2), for the word "thirty", the words "thirty-three" shall be substituted;

- (ii) in sub-rule, (14), for the existing Schedule, the following shall be substituted, namely: -

SCHEDULE

Serial No.	Stage	Percentage of fixed license fee
1	At the time of the draw of lots or opening of tenders	25
2	Within forty-eight hours of the draw of lots or opening of tenders	25
3	Within one week of the draw of lots or opening of tenders.	50

- (iii) in sub-rule (28), for the figures "2019", wherever occurring, the figures "2020" shall be substituted;

- (iv) in sub-rule (30), in the first proviso, for the figures "2019", the figures "2020" shall be substituted; and

- (v) in sub-rule (38),-

- (a) in clause (a),-

- (i) after the word and sign "Excise Commissioner.", the following shall be inserted, namely :-

"Any D-2 licensee, who wants to increase the Ex-Distillery Price of open quota in any of his brands, may be permitted to do so upto ten percent over and above the said EDP of his fixed quota. The licensee shall have to submit the details of such brands by the 25th March. The licensee shall not be allowed to change his option during the year.";

- (ii) for the existing Schedule, the following shall be substituted; namely:-

SCHEDULE

Serial No	Months during the current financial year	Percentage of PML	Percentage of IMFL	Percentage of Beer
1	April	7	8	9
2	May	8	7	12

3	June	9	9	12
4	July	9	9	11
5	August	9.5	9.5	10
6	September	9.5	9.5	10
7	October	10	10	8
8	November	10	10	7
9	December	10	10	6
10	January	10	10	6
11	February till the 15th day of the month	8	8	9
Total		100	100	100

(iii) for the figure and words "28th day of February", the figure and words "15th day of February" shall be substituted; and

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

"(b) The licensee shall have the option to inter-change his minimum guaranteed quota of PML, IMFL or Beer, subject, however, to the following conditions, namely:-

- (i) any licensee can opt to interchange his open quota of PML equal to fifteen percent into IMFL or Beer, fifteen percent of IMFL into PML or Beer and fifteen percent of Beer into PML or IMFL. The quota of any liquor shall not be reduced by more than fifteen percent after inter-change in any case;
- (ii) the prescribed Excise duty on the liquor to be lifted, shall be paid by the licensee;
- (iii) the interchange of quota of PML, IMFL and Beer, shall not have any effect on the Minimum guaranteed revenue of the group or zone concerned;
- (iv) if in a group, there is no quota of IMFL (i.e. having no L-2 license), in that case such group or zone can inter-change its quota into IMFL or Beer and for sale of the said IMFL or Beer, such group or zone, would be given the L-2 license.";

-
- (c) in clause (c),-
- (i) incondition (ii), (a) for the words "twelve hundred", "twelve hundred and one" and "fifteen hundred", occurring at two places, the words "nine hundred and fifty", "nine hundred and fifty one", and "twelve hundred", shall, respectively, be substituted;
 - (ii) aftercondition (iii), the following condition shall be inserted; namely:-
 - (iv) There shall not be a difference of more than ten percent in the EDP of variants of IMFL brands available for conversion of quota.";
 - (vi) in sub-rule (42), for the word "leviable", the words "leviable at the rate of rupees two per proof litre," shall be inserted; and
 - (vii) for sub-rule (44), the following sub-rule shall be substituted, namely:-

“(44)Carry forward of quota or stock,— The L-2 or L-14A licensee, shall be allowed to carry forward his unsold liquor allowed pertaining to the previous year for sale during the current year, for which a licensee shall deposit a stock transfer fee of rupees twenty-five per proof litre on PML, rupees forty per proof litre on IMFL, rupees forty-five per proof litre on Imported Foreign Liquor (BIO Brands), rupees twelve per BL on Imported Beer and rupees ten per bulk litre on Beer, quota, respectively. This liquor shall not be a part of Minimum Guaranteed Quota of the next year. The licensee can pay this stock transfer fee out of the amount deposited as Additional Fixed License Fee. The licensee shall submit the Brand wise details of his carry forward quota, to the department in the specified format. It shall, however, be mandatory for the licensee to submit the details of the unsold carry forward stock in the district office at the end of every month. The licensee can transfer his quota to any new licensee as per his choice. This carried forward liquor quota, shall be allowed to be sold till the month of July. In case a licensee has carried forward un-sold liquor of the previous year is left in his stock on 1st August, in that case he shall surrender the same to the Collector, for which he shall not make any claim. The licensee shall give information of his unsold or carried forward quota to Assistant Excise and Taxation Commissioner of the district

concerned till 31st March. Any such liquor falling in the said quota, kept in his possession after 1st August, shall be treated as unaccounted liquor, and action shall be taken against such licensee as per the provisions of rule 36-A."

8. In the said rules, in rule 36-A,-
 - (i) in sub-rule (4), in the third proviso, for the figures "2.5", the figure "4" shall be substituted;
 - (ii) in sub-rule (6), for the figures "636", "262" and "300" wherever occurring, the figures "632.38", "266.63" and "298.61" shall, respectively, be substituted; and
 - (iii) in sub-rule (7), for the words and figure "year 2017-18", the words "last financial year" shall be substituted.
9. In the said rules, in rule 38,-
 - (i) in special condition (1),-
 - (i) in clause (aa), for the words "in the previous year shall be exempted", the words "in the previous year shall be exempted. Those restaurants whose GST turnover of the previous year on food and beverages only, is more than rupees 2 crore, shall be able to get the supply of liquor from a L-1" .;
 - (ii) after clause (aa), the following clause shall be inserted; namely :-

"(aaa)Every L-1 licensee, shall make available each registered brand as per demand of retail licensee, for sale. If L-1 licensee does not make available such brand, to a retail licensee, then the DETC-cum-Collector of the concerned division, may issue notice to such L-1 licensee and direct him to make available such brand within a fixed time. For non-compliance of these directions, L-1 licensee shall pay penalty of rupees twenty-five thousand for the first offence, rupees fifty thousand for the second offence and rupees one lakh for each subsequent offence.";
 - (iii) after clause (h), the following clause shall be inserted, namely:-
 - (i) The stock of the previous year of liquor or Beer, which remains unsold with a licensee as on the 31st March, shall be allowed to be carried forward subject, however,

to the condition that the licensee shall sell this unsold stock till 31st May, during the current year. In case the licensee fails to sell the carry forwarded stock, then such licensee shall surrender the unsold stock to concerned DETC-cum-Collector, for which he shall not make any claim. If any retail licensee purchases liquor from a wholesaler out of the above carry forward stock, pertaining to the previous year, then he shall be allowed to sell that stock only till 31st July of the current year." ;

- (ii) in special condition (1-I), in clause (b), for the figures "15", the figure "10" shall be substituted;
- (iii) in special condition (1BB), in clause (b), for the words "from a L-1 licensee.", the words "from a L-1 Licensee. Such a licensee can sell BIO Brands to L-2 licensee within his revenue district." shall be substituted;
- (iv) for special condition (2-B), the following shall be substituted, namely:-

"(2-B)A license in form L-2B for the whole sale and retail vend of Imported Foreign liquor, Imported Beer and Imported Wine (Bottled in Origin), domestic and RTD beverage, for consumption off the premises,-

- (a) the license shall be issued only to L-2 licensee in the specified area of his group or zone in an agreement with any general store. The annual GST taxable turnover or taxable supply of such store of the last year, shall be minimum rupees one crore;
- (b) the covered area of the store shall not less than 400 square feet and such store, shall deal in any four items out of the following items, namely:-
 - (i) Grocery items;
 - (ii) Frozen goods;
 - (iii) Sugary and Bakery items;

- (iv) Toiletries;
 - (v) Cosmetics;
 - (vi) Household goods;
 - (vii) Toys;
 - (viii) Sports;
 - (ix) Electronics appliances;
 - (x) Apparels;
 - (xi) Office-Stationery;
 - (xii) Gift Items; and
 - (xiii) Any other household goods;
- (c) for operating the license, the licensee shall utilize upto twenty-five percentage of the covered area of the store for display of the aforesaid Imported foreign liquor, Imported Beer, Imported wine (BIO Brands), domestic wine and RTD beverage;
- (d) the annual license fee of this license shall be rupees 10 lakh. The licensee shall sell Imported foreign liquor, Imported Beer, Imported wine (BIO Brands), domestic wine and RTD beverage;
- (e) there shall be no Minimum Guaranteed Quota for such license. The licensee shall get the stock from the L-2 licensee of the concerned group or zone;
- (f) the licensee shall purchase liquor from any L-1 of a concerned district or any L-1BB;
- (g) the licensee shall not sell more than two bottles to a person; and
- (h) the licensee shall issue a sale invoice to the customers.";
- (v) special condition 2C shall be omitted;
- (vi) inspecial condition 2D, in clause (ii), for the words "RTD and

cider "the words" RTD beverage, cider and Indian wine, whose Ex-Winery Price, shall not exceed rupees four thousand per case" shall be substituted;

(vii) in special condition 5(D), after clause (c), the following clause shall be inserted, namely:-

"(d) The licensee shall ensure that no liquor without permit or no unauthorized liquor shall be served in the licensed premises. In case of any violation, a penalty of rupees twenty-five thousand, shall be for the first violation, rupees fifty thousand for the second violation, rupees one lakh shall be imposed for the third violation. In case, such licensee further commits any violation, then his license shall be liable for cancelation.";

(viii) inspecial condition 15, in clause (e), for the words "rupees fifty thousand", the words "rupees fifty-five thousand" shall be substituted.

10. In the said rules, in rule 42,-

(a) for the words "The license of those L-2 and L-14A licensees, shall be renewed", the words "The Government may offer renewal of the license of those L-2 and L-14A licensee", shall be substituted; and

(b) after clause (iv), the following clause shall be inserted,namely:-

"(v) The amount of VAT paid on Imported Foreign liquor (BIO Brands), which has not been adjusted in the Additional Fixed License Fee."

11. In the said rules, after rule 43, the following rules shall be added, namely:-

"44. Information Technology fee. - A fee shall be levied on the PML and IMFL at the rate of fifty paisa Per Proof Litre, and on Beer at the rate of fifty paisa Per Bulk Litre, for maintenance and expenditure of *e-abkari* track and trace system, which shall be chargeable on its implementation.

45. Procedure for renewal of L-2 and L14A licenses during the current year.- (1) The procedure for the renewal of the L-2 and L14A licenses, shall be the, -

(i) application for renewal of licenses shall be invited through public notice;

-
- (ii) minimum guaranteed revenue (MGR) of each group or zone, shall be one hundred and eight percent of the minimum guaranteed revenue of the group or zone, of the previous year;
 - (iii) minimum guaranteed quota (MGQ) of PML of the group or zone shall be kept at the same level as was in the previous year;
 - (iv) minimum guaranteed quota (MGQ) of IMFL of the group or zone shall be one hundred and two percentage of the quota of the IMFL of the previous year;
 - (v) minimum guaranteed quota (MGQ) of Beer of the group or zone shall be kept at the same level as was in the previous year;
 - (vi) fixed license fee of the group or zone shall be calculated by multiplying the fixed license fee of the group or zone of the previous year with 625 divided by 598 (calculated to the next rupee);
 - (vii) minimum guaranteed revenue (MGR) of each group or zone shall be as calculated in item (ii) above, shall include,-
 - (a) fixed License Fee as specified in item (vi) above;
 - (b) revenue from PML - (MGQ of PML) multiplied by (excise duty rate at retail stage *plus* minimum excise duty rate at wholesale stage *plus* special license fee);
 - (c) revenue from IMFL- (MGQ of IMFL) multiplied by (excise duty rate at retail stage *plus* minimum excise duty rate at wholesale stage *plus* special license fee);
 - (d) revenue from Beer- (MGQ of Beer) multiplied by (excise duty rate at retail stage *plus* minimum excise duty rate at wholesale stage); and
 - (e) Additional Fixed License Fee shall be the remainder obtained after subtracting sum total of items mentioned at (a), (b), (c) and (d) from the MGR of the group calculated in item (ii) above;
 - (viii) Renewal Fee for the group or zone shall be determined on

the basis of number of applications for allotment received for the group or zone in the previous year. The rate of renewal fee shall be as per the following Table, namely: -

TABLE

Serial No.	Number of applications received in the previous year	Renewal Fee (in terms of percentage of the MGR during the previous year)
1	2	3
1	Up to 25	1
2	From 26-100	2
3	From 101-200	2.5
4	From 201-300	3
5	More than 300	4:

Provided that the renewal fee, shall be two percent of the MGR of the previous year for a group or zone, which was allotted, after reducing the fixed MGR of that year originally.

EXPLANATION

Where common applications were invited during the previous year for more than one group or zone, the number of applications per group or zone, shall be calculated pro-rata,(e.g. if 1000 applications are received for ten groups, then $1000/10=100$, and for calculation of the renewal fee, it would fall in Serial No. 2 of the above Table;

- (ix) The details of the group or zone and rates of renewal fee shall be displayed on the notice board of the concerned districts as well as on the website of the Excise and Taxation Department;
- (x) A L-2 and L-14A licensee shall submit his application for renewal of license in the office of concerned Assistant Excise and Taxation Commissioner of the district on or before the specified date. The licensee shall attach the receipt of payment of specified renewal fee *plus* rupees ten lakh as a part of the fixed license fee alongwith the application. The licensee shall

also attach the details of excise duty paid at retail and wholesale stage during the previous year. The licensee shall submit requisite Affidavit under Order 7 of the Punjab Intoxicant License and Sales Order, 1956, along with an undertaking that the licensee shall deposit twelve percent of the excess revenue over and above the MGR of the previous year by the 20th day of March, and shall also provide the details of deposited amount to the department. It shall be the responsibility of the licensee, to ensure the payment of this additional twelve percent revenue and the authenticity of the details given in this regard;

- (xi) For the purpose of renewal the formation of group or zone shall be the same as it was in the previous financial year;
- (xii) The licensee shall deposit specified Fixed license fee and Additional Fixed License fee, as specified in the Table given below, namely:-

FIXED LICENSE FEE

Serial No.	Stage	Amount of fixed license fee (in rupees)
1	At the time of submitting application for renewal	10 lakh
2	Upto 06th March	10 lakh
3	Upto 23rd March	The balance amount of fixed license fee of group or zone. However the licensee shall also have an option to deposit eighty percent of the total fixed license fee including rupees twenty lakh deposited as at Sr. No. 1 and 2 by the 23rd day of March and deposit the remaining amount by the 15th day of April along with an interest at the rate of one and a half percent per month to be calculated on daily basis (i.e. 0.05% per day).

ADDITIONAL FIXED LICENSE FEE

Serial No.	Amount of Additional fixed license fee (in rupees)
1	2
1	Thirty percent up to the 26th March. However the licensee shall also have an option to deposit ten percent of the Additional Fixed License Fee of the group or zone by the 26th March and deposit the remaining amount (twenty percent of the said Fee) by the 15th April, alongwith an interest at the rate of one by half percent per month to be calculated on daily basis (i.e. point five percent) per day;
2	Twenty percent up to the 30th June;
3	Twenty five percent up to the 30th September; and
4	Twenty five percent up to the 31st December;

(xiii) If any licensee after submitting his application for renewal of his license does not deposit due Fixed License Fee and Additional Fixed License Fee up to a fixed date, the application received for renewal, shall be cancelled. The renewal fee, Fixed License Fee and the Additional Fixed license fee deposited by such licensee, shall stand forfeited. If the licensee opts for payment of a part of fixed license fee and Additional fixed license fee alongwith interest by the 15th April, but he fails to deposit the same, his license for the next year, if renewed, then the same shall be cancelled and the amount deposited as renewal fee, fixed license fee and additional fixed license fee, shall stand forfeited; and

(xiv) After completing the above process and after depositing all the prescribed duties or fees as the case may be, the license shall be granted by the Collector. The license so renewed shall be deemed to be a license issued under rule 1 of the Punjab Liquor License Rules, 1956. All the provisions of the Act and the rules framed there-under, shall apply *mutatis mutandi*, to such license.

(2) For the group or zone, which was allotted to the licensees after the 1st day of April in the previous year, for a period less than a year, the Minimum Guaranteed Revenue shall be calculated proportionately, for the complete one year.

(3) For any change in the dates regarding deposit of renewal fee, fixed license fee and Additional Fixed License Fee, the Financial Commissioner (Taxation), shall be the competent authority."

VIVEK PRATAP SINGH,
EXCISE COMMISSIONER, PUNJAB.