

GOVERNMENT OF PUNJAB

EXCISE AND TAXATION COMMISSIONER'S OFFICE,
PUNJAB, PATIALA

Notification

The 26th March, 2012

No. G.S.R.13/P.A.1/1914/S.59/Amd.(123)/2012.—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.17/PA.1/14/S.9/2007, dated the 24th April, 2007, and all other powers enabling me in this behalf, I, A. Venu Prasad, I.A.S., Excise Commissioner, Punjab, 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 (Second Amendment) Rules, 2012.

(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, allotment fee, application fee, security amount, 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, 2012.

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 "1. Foreign liquor"—

(a) for the existing Form L-1 and the entries relating thereto, the following Form shall be substituted, namely :—

"L-1 Wholesale and retail vend of Foreign Liquor to the trade only	Fixed fee	Collector with the prior approval of the Excise Commissioner	Collector with the prior approval of the Excise Commissioner."
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- (b) for the existing Form L-2B and the entries relating thereto, the following Form thereto shall be substituted, namely :—

"L-2B Retail vend of Imported Foreign Liquor (bottled in origin), Beer imported from abroad (bottled in origin), wine upto 13.5 percent V/V and Ready to Drink Beverages upto 20 degree proof strength in a departmental store or such like store, for consumption off the premises.	Fixed fee and assessed fee	Collector with the prior approval of the Excise Commissioner
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- (c) for the existing Form L-9 and the entries relating thereto, the following Form thereto shall be substituted, namely :—

"L-9 Retail vend of Foreign Liquor in a military canteen or Border Security Force Canteen including unit run military canteen or those run regimentally on club lines or by the Central Reserve Police Force and Indo-Tibetan Border Police	No Fee	Collector with the consent of the Commanding Officer or the Commandant of the Battalion or Central Reserve Police Force or Indo-Tibetan Border Police authorities as the case may be
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- (d) below the table, for the existing proviso, the following proviso shall be substituted, namely :

"Provided that the licenses in Forms L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C and L-12C, shall however, be granted by the Collector with the prior approval of the Excise Commissioner. On application made by the licensee, these licenses may be renewed by the Collector for a period of three years but the renewal fee shall be deposited annually by the licensee."

3. In the said rules, for rule 25, the following rule shall be substituted, namely :—

“25. (1) The amount of fixed 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	L-1 (Grant and Renewal)	1500000	15000
2	L-1A		
	sale up to 50000 cases	1000000	15000
	sale from 50001 to 75000 cases	1500000	15000
	sale from 75001 to 100000 cases	2000000	15000
	sale above 100000 cases	5000000	15000
	L-1A dealing exclusively BIO brands		
	L-1A		
	(i) sale up to 1000 cases	200000	15000
	(ii) sale from 1001 to 50000 cases	500000	15000
3	L-1B	400000	5000
4	L-1C	500000	1000
5	L-2	To be worked out @ Rs. 196/- per P.L. on fixed quota	15 per cent of the amount of license fee.
6	L-2A	1000	
7	L-2B	400000	
8	L-2C	License fee equivalent to the fee fixed for one unit for the Municipal Corporation, Ludhiana.	15 per cent of the amount of license fee.
9	L-2D	50000	1000

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PUNJAB GOVT GAZ. (EXTRA.), MARCH 26, 2012
(CHTR 6, 1934 SAKA)

Serial No.	Kind of License	Rate of annual license fee (Rs.)	Rate of security (Rs.)
10	L-3, L-4 and L-5,—		
	(i) for hotels having 4 or 5 star category certificate;	400000	10000
	(ii) for hotels in Municipal Corporations;	250000	10000
	(iii) for hotels in Municipal Councils and other areas of the State	175000	10000
11	L-3A, L-4A and L-5A,—		
	(i) for towns having population of one lakh or more; and	110000	
	(ii) for other towns.	60000	
12	L-5B (Pub License),—		
	(a) Independent License; and	30000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	30000	
13	L-5C	50000	
14	L-5D ,		
	(i) Marriage palaces or banquet halls charging upto Rs. 25000 per function ;	8000	
	(ii) Marriage palaces or banquet halls charging between Rs. 25001 to Rs. 50000 per function ; and	20000	
	(iii) Marriage palaces or banquet halls charging above Rs. 50001 per function ;	40000	

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Serial No.	Kind of License	Rate of annual license fee (Rs.)	Rate of security (Rs.)
15	L-5E,—		
	(i) Municipal Corporation and areas falling within 5 km of their outer boundaries	50000	
	(ii) All types of Municipal Councils and other areas	25000	
16	L-10C	250000	
17	L-12-A		
	(a)	Minimum fee—1000 per license per day.	
	(b)	Maximum fee—100000 per license per day.	
18	L-12C		
	(i) Members upto 2000 ; and	150000	
	(ii) Members above 2000	500000	
19	L-12E	15000	1000
20	L-13	25000	1000
21	L-14A	To be worked out @ Rs. 196 per P.L. on total quota allocated the fixed quota	15 per cent of the amount of license fee.
22	L-17		
	(i) Denatured Spirit (upto 500BL) ; and	5000	2000
	(ii) Exceeding 500 BL	10.00 Per BL	3000

Serial No.	Kind of License	Rate of annual license fee (Rs.)	Rate of security (Rs.)
23	L-52 PML		
	(a) Urban	30000	
	(b) Rural	6000	
	IMFL		
	(a) Corporation Area	40000	
	(b) Other Urban Area	25000	
	(c) Rural	8000	

(2) In addition to the fixed license fee, as stated in the sub-rule (1), the following fees shall also be charged ; namely :—

- (a) an extra license fee on Indian Made Foreign Liquor and imported Foreign Liquor including BIO brands as prescribed under rule 36-A;
- (b) an additional license fee at the rate of rupees thirteen per proof litre on Punjab Medium Liquor.

The above levies on Indian Made Foreign Liquor and imported Foreign Liquor including BIO brands and Punjab Medium Liquor shall be charged from L-1, L-1A and L-14A licensees, respectively at the time of issue of permits. Such, levies shall not be charged, if these levies have already been paid in the State of Punjab.

- (3) The L-2 and L-14A licensees, shall be liable to pay the extra license fee and additional license fee, respectively at the prescribed rates by the 25th day of March, 2013, on the total quota allocated to them even if, the total fixed quota of Punjab Medium Liquor and Indian Made Foreign Liquor is not lifted by the prescribed date. The proceeds of the additional license fee will go to the dedicated fund for Education and Sports Departments. The money will be distributed amongst the Education and Sports Departments in the ratio of 8:5.”.

4. In the said rules, for rule 30, for the clauses (d) and (e), the following clauses shall be substituted, namely :—

- “(d) For a license in Form L-12C One lac and fifty thousand rupee having capacity upto 2000 members; and
five Lac rupee having capacity above 2000 members ; and
- (e) For a license in Form L-1B and L-2B Four lac rupees.”.

5. In the said rules, for rule 31, the following rule shall be substituted, namely:—
"31. The assessed fee shall be levied on the sale of liquor per bulk litre for Beer, Wine and Ready to drink beverages and per proof litre for Indian Made Foreign Liquor, Imported Foreign Liquor including Bottled In Origin brands and Rum, namely:—

KIND OF LICENSES

Kind of liquor	L-1 L-1A and L-1B	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 (Gantoon Store Depot), L-1 CRPF & L-1 ITBP	L-10C (Micro Brewery/ Brewery Pub)	L-12C
Indian Made Foreign Liquor Imported	—	—	—	6.20	205.00	—	—	205.00	—	205.00
Foreign Liquor (Bottled in origin)	—	205.00	—	8.80	205.00	—	—	205.00	—	205.00
Wine	—	12.00	12.00	1.80	12.00	—	12.00	12.00	—	12.00
Indian Made Beer	Light = 25.00 Strong = 25.00	—	—	0.10	Light = 18.00 Strong = 18.00	Light = 18.00 Strong = 18.00	—	Light = 29.00 Strong = 29.00	Light = 25.00 Strong = 25.00	Light = 18.00 Strong = 18.00
Imported Beer (Bottled in origin)	Light = 25.00 Strong = 25.00	Light = 18.00 Strong = 18.00	Light = 18.00 Strong = 18.00	0.35	Light = 18.00 Strong = 18.00	Light = 18.00 Strong = 18.00	—	Light = 29.00 Strong = 29.00	—	Light = 18.00 Strong = 18.00
Cider (per bottle)	5.00	—	—	0.10	2.00	—	—	2.00	—	2.00
Rum	—	—	—	0.35	—	—	—	54.00	—	—
Draught Beer	—	—	—	—	—	—	29.00	—	—	—
Ready to drink beverages	18.00	18.00	—	—	18.00	18.00	18.00	18.00	—	18.00
Sweets and wines upto 13.5% v/v	4.00	12.00	12.00	—	12.00	—	—	12.00	—	12.00

6. In the said rules, for rule 34, the following rule shall be substituted, namely :—

"34. The fixed fee for grant and renewal of a license other than L-14A and L-2 shall be payable within a period of seven days of the grant/renewal of relevant license. The licenses shall be operative after the deposit of the prescribed fee :

Provided that in the case of licenses granted, extended or renewed for any period less than one year, the fixed fee for each period shall be worked out proportionately on monthly basis and a fraction of a month shall be counted as a month for this purpose."

7. In the said rules, in rule 35, for sub-rule (2), the following sub-rule shall be substituted, namely :—

"(2) The Punjab Medium Liquor and Indian Made Foreign Liquor licenses shall be disposed of as Licensing Units. A Licensing Unit in urban areas shall consist of one L-14A vend and one L-2 vend. In rural areas, a Licensing Unit may consist of single or multiple L-14A vends, subject to a maximum of seven vends in one unit. One L-2 vend may also be added to any of the aforesaid rural area units but where the licensing units consist of more than three Punjab Medium Liquor vends, two more L-2 vends may be added ; provided that the total license fee of the unit is not less than rupees 40 lac. The licensing units shall be formed by the Collector with the approval of the Excise Commissioner, Punjab.

The number of licensing units in a group or zone, shall be as under :—

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|--|---|
| (i) In all Municipal Corporations | Geographical Zones consisting of upto 15 licensing units; |
| (ii) In other urban areas and Nagar Panchayats | Geographical Zones or groups consisting of upto 10 licensing units; and |
| (iii) Rural areas | Group of upto 2 licensing units. |

Zones will be allowed in places, approved by the Excise Commissioner. A group or zone shall be formed by the Collector with the prior approval of the Excise Commissioner.

The license fee of a group or zone shall be the sum total of the license fee, prescribed for each of the units in that group or zone.

A person shall not be allowed to submit more than ten applications per licensing unit or group or zone in Corporation areas. However, in other urban areas and Nagar Panchayat areas, a person shall not be allowed to file more than 50 applications irrespective of the number of licensing units or groups in that area. Similarly, in rural areas, the limit will be of 30 applications for each licensing unit or group.

If it is found that applications have not been received for all the Units in a particular area, the Excise Commissioner may, if satisfied that a part allotment of Units or Groups or zones in such area will adversely affect the State revenue, or that it may impinge upon the smooth administration of excise laws in such area, he may cancel the allotment procedure for that particular area. To facilitate the re-allotment of such units, the Excise Commissioner may invite fresh applications with or without reorganizing the groups. The groups or zones may be enlarged at this stage to include all the Units in that location or an area or a municipal corporation or a city.

After depositing the fee as specified in sub-rule (6) of rule 36,—

- (i) if successful applicant or allottee fails to deposit the balance amount of prescribed security ;
- (ii) if there is no other person in the waiting list ; and
- (iii) the number of successful allottees are less than the number of units or zones in that particular area.

the procedure, as given in the foregoing paragraph, shall be followed."

8. 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 on payment of rupees twelve thousand for single unit. If, in an area, more than single unit is allotted on single application form, then the fee structure shall be as follows :—

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|-----------------------------|-----------|
| (i) Group of two units ; | Rs. 20000 |
| (ii) Group of three unit ; | Rs. 30000 |
| (iii) Group of four units ; | Rs. 40000 |

(iv) Group of five units ;	Rs. 45000
(v) Group of six units ;	Rs. 50000
(vi) Group above six units ; and	Rs. 55000
(vii) Zones within all Corporations	Rs. 60000

The fee shall not be refundable or adjustable. 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 will be refunded to the concerned applicant, after deducting rupees two thousand as processing fee.

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

"(a) A successful applicant shall be required to pay allotment fee immediately on the draw of his lot which shall be Rs. 10.00 Lac per unit or group or zone in the case of a Corporation, and Rs. 5.00 Lac per unit or group for other urban areas, and Rs. 2.00 Lac per unit or group in rural areas. This payment may be made by cash or through demand draft, banker's cheque, pay order or other pre paid Bank instruments".

- (c) in sub-rule (16), for the letters and figures "Rs. 179", the letters and figures "Rs. 196" shall be substituted ;
- (d) in sub-rule (28), for the figures "2011", wherever occurring, the figures "2012" shall be substituted ;
- (e) in sub-rule (30), in the existing proviso, for the figures "2011", the figures "2012" shall be substituted ;
- (f) for sub-rule (38) except its provisos, the following sub- rule shall be substituted, namely :—

"(38) Forty per cent of the total quota of PML shall be lifted by a L-14A license from the distillery or a distillery in pipe line or their L-13 out lets, specified and allocated to him by the Excise Commissioner and the remaining sixty per cent of the said quota,

may be lifted by him from any distillery of his choice. The licensee shall lift his allotted quota of IMFL and PML quarter-wise, as under :—

- (a) upto the end of 1st Quarter .. twenty-five per cent of the total quota ;
- (b) upto the end of 2nd Quarter .. forty-five per cent of the total quota ;
- (c) upto the end of 3rd Quarter .. seventy-five per cent of the total quota ; and
- (d) upto 20.3.2013 .. hundred per cent of the total quota.

The licensee shall have the option to inter change ten per cent of his basic quota of Indian Made Foreign Liquor to Punjab Medium Liquor and *vice-versa*, at the rates, fixed for these liquors."

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

"(39) A licensee shall also be allowed to lift additional quota of both Punjab Medium Liquor and Indian Made Foreign Liquor If he has lifted the entire allotted quota of PML and IMFL and has paid full license fee for the year. The additional quota would be allowed at the rate of license fee of Rs.196 per PL in addition to other levies applicable".

- (h) for sub-rule (40), the following sub-rules shall be substituted, namely :—

"(40) The licensees having L-2 vends attached to their units, will be given the option to convert twenty per cent of the quota of Punjab Medium Liquor into Indian Made Foreign Liquor. This option shall be exercised in respect of only upto the super deluxe brands of Indian Made Foreign Liquor, for the distilleries, producing their own registered Indian Made Foreign Liquor. The Extra License Fee for such conversion shall be at a concessional rate of rupees seventeen per proof litre. This option shall not be available to the licensee, who has only L-14A vend in his licensing unit. The conversion from Punjab Medium Liquor to Indian Made Foreign Liquor, will be allowed from the open sixty per cent quota of Punjab Medium Liquor only, which shall be lifted from any of the D-2 licensee, which are producing their own registered Indian Made Foreign Liquor brands.

(41) The quota of Punjab Medium Liquor to a distillery or distilleries covered under the policy for Development of integrated Sugar Complexes may be allotted 150% quota of Punjab Medium Liquor where the distillery is set-up within a complex with minimum fixed capital investment of rupees two hundred crores and 200% quota of Punjab Medium Liquor to upto two distilleries within a complex with minimum fixed capital investment of rupees four hundred crores by the Excise Commissioner, Punjab in accordance with the provisions of the Sugar Policy subject to the furnishing of eligibility certificate of the department of Industries by the distilleries. The fixed quota of other distilleries shall consequently be affected accordingly".

9. In the said rules, in rule 36-A, for sub- rules (2), (3), (4) and (5), the following sub-rules, shall respectively, be substituted, namely :—

"(2) The minimum sale price in respect of Punjab Medium Liquor shall be fixed, as under :—

(a) Punjab Medium Liquor 50°

Quart	=	Rs. 116
Pint	=	Rs. 67
Nip	=	Rs. 42
Nano	=	Rs. 29

(b) Rum/Gin/Whisky of 65°

Quart	=	Rs. 132
Pint	=	Rs. 78
Nip	=	Rs. 44
Nano	=	Rs. 29 :

Provided that the minimum retail price of Punjab Medium Liquor may be increased or decreased marginally after the fixation of the Ex-distillery Issue Price by the State Government :

Provided further that in case a licensee is found guilty of selling the liquor in contravention of the price fixed therefore, he shall be liable for the following action, namely :—

For 1st offence	..	closure of the licensing unit or group or zone for one week ;
For 2nd offence	..	closure of the licensing unit or group or zone for one month ; and
For 3rd offence	..	cancellation of the licensing unit or group or zone.

(3) Indian Made Foreign Liquor, to be sold in the State of Punjab, shall be classified in the following categories with extra license fee, specified against each category, namely :—

Serial	Name of the Category	Ex-Distillery Price (Landed Cost per case of 9 BL in Rs.)	Extra license fee (Rs./PL)
1	Economy	100-300	45
2	Medium	301-450	45
3	Regular	451-650	45
4	Semi Premium	651-800	50
5	Upper Semi Premium	801-950	50
6	Premium	951-1200	65
7	Super Premium	1201-1900	65
8	Semi Deluxe	1901-2300	65
9	Deluxe	2301-2800	65
10	Upper Deluxe	2801-3200	65
11	Super Deluxe	3201-5000	65
12	Category-1-scotch	5001-7000	90
13	Category-2-scotch	7001-10000	100
14	Category-3-scotch	10001 and above	150

The extra license fee on Indian Made Foreign Liquor, Imported Foreign Liquor including Bottled In Origin brands, shall be charged at L-1 and L-1A stage. Minimum sale price in respect of Indian Made Foreign Liquor for Quart (750ML), Pint (375ML) and Nip (180ML), shall be fixed, as under, namely :—

Serial No.	Brand	Quart	Pint	Nip
1	Economy Brand	Rs. 185	Rs. 96	Rs. 54
2	Medium Brand	Rs. 207	Rs. 106	Rs. 59
3	Regular Brand	Rs. 227	Rs. 117	Rs. 64
4	Semi Premium Brand	Rs. 250	Rs. 127	Rs. 69

Serial No.	Brand	Quart	Pint	Nip
5	Upper Semi Premium Brand	Rs. 275	Rs. 142	Rs. 76
6	Premium Brand	Rs. 320	Rs. 166	Rs. 91
7	Super Premium Brand	Rs. 352	Rs. 182	Rs. 96
8	Semi Deluxe Brand	Rs. 400	Rs. 206	Rs. 111
9	Deluxe Brand	Rs. 420	Rs. 216	Rs. 116
10	Upper Deluxe Brand	Rs. 455	Rs. 231	Rs. 126
11	Super Deluxe Brand	Rs. 510	Rs. 261	Rs. 141
12	Category-1-scotch	Rs. 840	Rs. 491	Rs. 311
13	Category-2-scotch	Rs. 1040	Rs. 591	Rs. 361
14	Category-3-scotch	Rs. 1470	Rs. 861	Rs. 456

(4) The minimum sale price of Beer at L-14A and L-2 vends shall be fixed at rupees fifty-five per bottle of 650 ML, per Can of 500 ML for both light and strong beer. Minimum sale price of beer imported from other States shall be fixed at rupees sixty per bottle of 650 ML, per Can of 500 ML. The maximum retail sale price for light and strong beer shall be fixed at rupees seventy and rupees seventy five respectively except for beer imported from Abroad (BIO).

(5) The value of one licensing unit in terms of license fee shall vary between rupees ten lac to rupees two hundred lac."

10. In the said rules, in rule 37,—

(a) for condition (9), the following condition shall be substituted, namely :—

" (9) Conditions dealing with licensed hours,—

Every licensee for the sale of liquor shall keep his shop closed on the Republic Day (26th January) and on Independence Day (15th August) from 7.00 AM to 5.00 PM and from 9.00 AM to 5.00 PM in case of L-2 and L-14A licensee. However he shall keep his shop closed on Mahatma Gandhi's Birthday (2nd October) from 7.00 AM to 12.00 Mid-night, from 9.00 AM to 11.00 PM in case

of L-2 and L-14A licensee and on such other days in a year as may be declared by the Government in this behalf. He shall observe the following working hours, hereinafter called the licensed hours, and shall not, without the sanction of the Excise Commissioner, Punjab, or any other person authorized by him in this behalf, keep his shop open before or after these hours :—

From 1st April to 31st March (both days inclusive) 7.00 AM to 12.00 Mid night. In respect of licenses in Forms L-2 and L-14A, the shops shall not be opened before 9.00 AM and after 11.00 PM.

Provided that the District Magistrates and Police Commissioners will declare dry days only with the approval of the Secretary to Govt. of Punjab-cum-Financial Commissioner, (Taxation), except in emergency and law & order situations. Apart from this, closure of liquor vends for the religious functions and Nagar Kirtans, will be only for a particular time of day and not for the complete day :

Provided further that in urban areas the collector may grant a special license in form L-21 to a licensee holding license in form L-2, L-10, L-10A, L-10B, L-14, or L-14 A to keep his shop open for not more than two hours after the time fixed under his license for closing the shop. Such special license shall be granted for important festivals only and at such fee as the collector may fix:

Provided further that in respect of L-9 licenses granted to military or border security Force Canteens, CRPF and ITBP the licensed hours shall be observed as ordered by the military, authorities, the Border security Force, CRPF and ITBP authorities from time to time.

(b) for condition (9-A), the following condition shall be substituted namely :—

"(9-A) Sale of liquor within the walled city of Amritsar, Municipal limit/red line (LAL LAKIR OR DORA) of Anandpur Sahib, Kiratpur Sahib, Chamkaur Sahib (in district Ropar), Talwandi Sabo, (in district Bathinda), Bhaini Sahib, Raian (in district Ludhiana), Khadoor Sahib (in district Amritsar), Tarn Taran, within municipal limits of Sultanpur Lodhi (in district Kapurthala) and the area of Mukatsar falling within boundaries as specified by the notification No. 5310-C-1-37-A/438/46, dated 23rd December 1937 issued by the Department of local Government shall be prohibited."

- (c) in condition (28), in item (b), in sub-item (i), for the third proviso, the following proviso shall be substituted, namely :—

"Provided that the provisions of the preceding proviso shall be applicable for liquor to be sold to and by Canteen Store Depot, Central Reserve Police Force and Indo Tibetan Border Police. ".

- (d) in condition (29), for the third proviso, the following proviso, shall be substituted, namely :—

"Provided further that the Canteen Store Depot (CSD), will be allowed to import from other States only those brands of Rum, Indian Made Foreign Liquor and imported foreign liquor which are not manufactured in the State of Punjab."

11. In the said rules, in rule 38,—

- (a) after special condition (1-B), the following Special Condition shall be inserted, namely :—

"1-C. A license in Form L-1C for export of foreign liquor to other countries by a person other than distilleries, breweries, wineries, bottling plants and licensees holding license in Form L-1.

- (a) The license shall be granted and renewed by the Excise Commissioner, Punjab.
- (b) The license shall be granted on a fixed fee.
- (c) The licensee shall export Foreign Liquor to other countries only.
- (d) The licensee shall comply with all the conditions of a BWH-2 license.
- (e) The licensee shall be entitled to all the facilities available to a BWH-2 licensee".

- (b) in Special Condition (2), for clause (d), the following clause shall be substituted, namely :—

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"(d) The licensee shall issue in respect of a transaction of sale, wholesale or retail sale, a cash memorandum in Form-M-66A to a customer who demand for the same. A serially numbered bearing the name and address of the licensee with the name of the vend,

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his license number, date of sale, particulars and quantity of the liquor sold and sale price thereof and shall preserve a carbon copy of such cash memorandum till the close of the financial year in which the cash memorandum is issued."

- (c) For Special Condition (2-B), the following Special Condition shall be substituted, namely :—

"(2-B) Retail vend of Imported Foreign Liquor (bottled in origin), Beer imported from abroad (bottled in origin), wine upto 13.5 percent V/V and Ready to Drink Beverages upto 20 degree proof strength, in a departmental store or such like store for consumption off the premises,—

- (a) The licensee shall maintain account of receipts and sales in Form L-22 and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of such receipts and sales in Form M-66 ;

- (b) The licensee shall purchase liquor from within the State of Punjab only; and

- (c) The licensee shall be allowed to sell liquor in a fully functional Departmental Store only."

- (d) in Special Condition (9), for the heading, the following heading shall be substituted, namely :—

"(9) A license in form L-9 for the retail vend of foreign liquor in military or Border Security Force canteens, whether run regimentally or on club lines in licensed premises approved by the competent military or Border Security Force Authority or by the Central Reserve Police Force and Indo- Tibetan Border Police. "

- (e) in special condition (15), in clause (e), for the words "Rupees twenty thousand", the words "rupees twenty five thousand" shall be substituted."

A. VENU PRASAD,

Excise Commissioner, Punjab.