### **GOVERNMENT OF PUNJAB**

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

#### Notification

#### The 26th March, 2012

No. G.S.R.12/P.A.1/1914/Ss. 34 and 59/Amd.(32)/2012.—In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.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, 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, 2012.

(2) They shall come into force on and with effect from the first day of April, 2012.

2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rules 1, 2-A, 2-B, 2-C, 2-D, 14 and 16, after the word "duty" wherever occurring, the words "or extra license fee and other chargeable levies" shall be inserted.

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

"(g) A permit fee at the rate of rupee one per proof litre on Indian Made Foreign Liquor, rupee one per bulk litre on Beer and rupee one per bulk litre on rectified spirit or extra neutral alcohol, shall be recovered from L-1, L-1A, L-1B, D-2, BWH-2 licensees or any other licensee, as the case may be. Permit fee on Indian Made Foreign Liquor and Imported Foreign Liquor shall be recovered in advance on six monthly basis. No interest shall be paid to the licensee for advance deposit of permit fee :

Provided that the transfer of Indian Made Foreign Liquor and Imported Foreign Liquor from L-1 of one district to L-1 of another district will not be allowed in the State, except in special circumstances and that too, only with the approval of the Excise Commissioner, Punjab. Permit fee at the normal rate of rupee one per proof litre shall be charged on said L-1 to L-1 transfer :

Provided further that the payment of permit fee shall be made through demand draft, banker's cheque, pay order or other pre-paid Bank instruments, into the account of Excise and Taxation Commissioner, Punjab, and the receipts on this count shall be transferred by him to the Excise and Taxation Technical Service Agency.".

4. In the said rules, 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 hereinafter :---

(i)	Marriage palace or banquet hall or any other place, charging upto Rs. 25000/- per function ;	Rs.1000/-
(ii)	Marriage palace or banquet hall or any other place, charging between Rs. 25001/- to Rs. 50000/- per function ;	Rs.2500/-
(iii)	Marriage palace or banquet hall or any other place, charging above Rs.50001/- per function ; and	Rs.5000/-
(iv)	Function organized at a place without any charges :	Rs.1000/-

Provided that L-50A permit holders shall be allowed to purchase liquor and beer from any L-2 vend of the concerned excise circle :

Provided further that in case the venue of celebration is located within the Municipal limit then the liquor shall be purchased from L-2 vend falling in the Municipal limits of the concerned excise circle.".

5. In the said rules, in form L-37, after the word "duty" wherever occurring, the words "or extra license fee and other chargeable levies" shall be inserted.".

# A. VENU PRASAD,

Excise Commissioner, Punjab.