

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

**NOTIFICATION**

The 20th March, 2014

**No. G.S.R.18/P.A.1/1914/Ss. 34 and 59/Amd.(36)/2014.**— In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with Government of Punjab, Department of Excise and Taxation, No. S.O.12/PA.1/1914/S.9/2013, dated the 31st January, 2013, and all other powers enabling me in this behalf, I, Anurag Verma, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

**RULES**

1. (1) These rules may be called the Punjab Liquor Permit and Pass (Amendment) Rules, 2014.  
(2) They shall come into force on and with effect from the first day of April, 2014.
2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 22, for clause (g), the following clause shall be substituted, namely:-  
“(g) A permit fee shall be leviable at the rate of Rs.2/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.2/- per bulk litre each on Beer, denatured spirit and rupee one and twenty paise per bulk litre on denatured spirit when imported from other States/Union Territory. It shall be leviable at the rate of rupee ten per bulk litre on rectified spirit or extra neutral alcohol transferred from D-2 to D-2 and BWH-2 licensees to be used for the manufacture of Indian made foreign liquor meant for sale in Punjab except in case of brands having EDP below rupees 500 per case, it shall be leviable at the rate of Rs.2/- per bulk litre. Permit fee shall be recovered from L-1, L-1A, L-1B, D-2 and BWH-2 licensees, as the case may be. The D-2 licensee shall transfer rectified spirit or extra neutral alcohol for manufacture of Indian

made foreign liquor meant for sale in Punjab only against permit or permission given by the department even within its own premises. Permit fee shall be applicable to this transfer. Permit fee shall be recovered at the time of issuance of permits. The D-2/ BWH-2 licensees shall have the option to pay the permit fee in advance on anticipated monthly use meant for sale of Indian made foreign liquor in Punjab. The amount of advance permit fee shall be reconciled at the end of every month with the actual RS/ENA used for manufacture of IMFL meant for sale in Punjab and exported out of Punjab:

Provided that the transfer of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer from L-1 of one district to L-1 of another district shall be allowed only with the approval of the Excise Commissioner, Punjab or the any other officer authorized by Excise Commissioner, Punjab. Permit fee on IMFL per proof litre and on Beer per bulk litre at the rate of Rs.1/- shall be charged on said L-1 to L-1 transfer:

Provided further that the payment of permit fee shall be made through demand draft, banker's cheque, pay order or other pre-paid Bank instruments, into the account of Excise and Taxation Commissioner, Punjab, out of the receipts on this count Rs.1/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.1/- per bulk litre each on Beer, denatured spirit and sixty paise per bulk litre on denatured spirit when imported from other States/ Union Territory shall be transferred to Social Security Corpus every month. The remaining amount of permit fee shall be transferred by him to the Excise and Taxation Technical Service Agency”.

3. 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:-

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|-------|---|------------|
| (i)   | Marriage palace or banquet hall or any other place, charging upto Rs. 25000/- per function;                   | Rs.2000/-  |
| (ii)  | Marriage palace or banquet hall or any other place, charging between Rs. 25001/- to Rs. 50000/- per function; | Rs.5000/-  |
| (iii) | Marriage palace or banquet hall or any other place, charging above Rs.50001/- per function; and               | Rs.10000/- |
| (iv)  | Function organized at a place without any charges:  | Rs.2000/-  |

Provided that L-50A permit holders shall be allowed to purchase liquor and beer from any L-2 vend in the Excise Circle in which the marriage palace is situated. The retail licensee shall not charge more prices of various brands of liquor to be sold against L-50A permits than the rates fixed by the Excise Commissioner and displayed on the website of the department. In case of violation, penalty of Rs. 1 lac shall be imposed on the retail licensee. In case of repeated violation, the penalty shall be double the amount imposed during the previous violation. In case of third violation his vend shall be closed for a period of one month. Licensee shall display the retail sale prices of various brands to be sold against the permit L50-A as approved by the Excise Commissioner on a board at his vend."

**ANURAG VERMA,**  
Excise Commissioner, Punjab.