

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 30th March, 2016

No. G.S.R.26/P.A.1/1914/Ss. 34 and 59/Amd.(29)/2016.-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, No.S.O.24/PA.1/1914/S.9/2016, dated the 17th March, 2016, and all other powers enabling me in this behalf, I, Rajat Agarwal, 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, 2016.
(2) They shall come into force on and with effect from the first day of April, 2016.
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 one rupee and twenty paise per bulk litre on denatured spirit when imported from other States/ Union Territories. It shall be leviable at the rate of Rs.10/- 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 for brands having EDP from Rs.650/- to Rs.1500/- and at the rate of Rs.20/- on brands having EDP above Rs.1500/-. In case of brands having EDP below Rs.650/- 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, 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 the State of 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 the State of 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 the State of Punjab and exported out of the State 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 Deputy Excise and Taxation Commissioner, Incharge of the Division with the consent of Deputy Excise and Taxation Commissioner, Incharge of the Division receiving the transfer. Permit fee on IMFL per P.L. and on Beer per B.L. at the rate of two rupees shall be charged on said L-1 to L-1 transfer:

Provided further that the payment of permit fee shall be deposited in the Government Treasury. Out of the receipts on this count, one rupee per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, one rupee per bulk litre each on Beer, denatured spirit and sixty paise per bulk litre on denatured spirit when imported from other States/ Union Territories shall be transferred to Social Security Corpus every month. The remaining amount of permit fee shall be transferred 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 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:-

(i)	Marriage palace or banquet hall or any other place, charging upto Rs.25,000/- per function;	Rs.2,000/-
(ii)	Marriage palace or banquet hall or any other place, charging from Rs.25,001/- to Rs. 50,000/- per function;	Rs.5,000/-
(iii)	Marriage palace or banquet hall or any other place, charging from Rs.50,001/- to Rs.1,00,000/- per function;	Rs.10,000/-
(iv)	Marriage palace or banquet hall or any other place, charging above Rs.1,00,000/- per function; and	Rs.20,000/-
(v)	Function organized at a place without any change:	Rs.2,000/-

Provided that L-50A permit holder shall be allowed to purchase liquor and beer from any L-2 vend within the Excise district or concerned Corporation Area only for marriage function. For function other than marriage, L-50A permit holder shall purchase liquor and Beer from any L-2 vend in the Excise Circle in which the venue of the function is situated. However, if a person violates any condition of L-50A permit, action under Section 61 of the Punjab Excise Act shall be taken. The retail licensee shall not charge more prices of various brands of liquor to be sold against L-50A permit 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 second 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 L-50A, as approved by the Excise Commissioner on a board at his vend. L-50A permits for marriages shall also be granted through Sewa Kendras.”.

RAJAT AGARWAL,
Excise Commissioner, Punjab.