



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu.

Notification

Jammu, the 11th April, 2016

SRO 130 .- In exercise of the powers conferred by sections 16, 16-A and 17 of the Jammu and Kashmir Excise Act, Samvat, 1958 and in supersession of all the notifications/orders issued on the subject, the Government hereby direct that the Excise Duty and Fee on import/export, possession, manufacture, bottling and sale etc. of IMFL/Beer/Ready to Drink Alcoholic Beverages (RTDs) and country liquor i.e. JK Special Whisky under the provisions of the said Act in respect of Civilian and Army/Para-Military Force use, shall with immediate effect be levied and paid at the rates shown against each in the sub-joined table:-

TABLE

1. **EXCISE DUTY:**
A. **CIVILIAN USE:**

Kind	Brand	Rate of Duty
IMFL (Per LPL)	Super Deluxe/ Deluxe	Rs.220.00
IMFL (Per LPL)	Premium/ Medium	Rs.165.00
IMFL (Per LPL)	Economy	Rs.130.00
Country Liquor (Per LPL)	JK Special Whisky *	Rs.165.00
Beer (650 ML Bottle)	All Brands	Rs.10.00
RTD Beverages (per BL)	All Brands	Rs.15.00

* Previously known as JK Desi Whisky

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B. FOR CONSUMPTION BY ARMY/PARA MILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK AND HIMANK:

Kind	Brand	Rate
IMFL including Rum (Per LPL)	Super Deluxe/ Deluxe	Rs.160.00
IMFL including Rum (Per LPL)	Premium/ Others	Rs.110.00
RUM (Per LPL)	Medium	Rs.80.00
RUM (Per LPL)	Economy	Rs.60.00
Beer (650 ML Bottle)	All Brands	Rs.9.00
RTD Beverages (per BL)	All Brands	Rs.15.00

The rates shall be applicable on both imported as well as locally manufactured liquors including those manufactured under an arrangement of franchise.

C.

Rectified Spirit / ENA / Denatured/ Special denatured Spirit for use other than in Manufacture of Medicinal and Toilet preparations and liquor.	Rs. 5.40per LPL.
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D.

Rectified Spirit/Alcohol/Denatured Spirit for use in Medicinal and Toilet Preparations	At rates prescribed under the Medicinal and Toilet Preparations Excise Duties) Act, 1955.
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E.

Kind	Rate
Molasses	Rs.16.00 Per Quintal.

2. IMPORT DUTY:

A. CIVILIAN USE

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	Rs 30.00 per LPL
2.	Beer	All	Rs15.00 Per Bottle of 650

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11/10/2016

