

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, 30th March, 2017.

SRO-157.—The Excise Policy 2017-18 enunciated as hereunder will come into force on 1st April, 2017 and will continue to remain in force till 31st March, 2018. However, the State Government may revisit and revise the same at any point during the course of the year if the emergent situation warrants so.

1. Policy Objectives.—The Policy has the following underlined objectives :

- i. Simplification of the regulatory structure by rationalizing and reducing the number of taxes, duties and other levies ;
- ii. Import substitution of liquor and alcoholic beverages in the State using tariff barriers ;
- iii. Export incentivization through progressive tax and duty structure ;
- iv. Maximizing revenue realization ;
- v. Bringing about greater social consciousness about the harmful effects of consumption of liquor and alcoholic beverages.

2. Type and Forms of Licenses.—At present there are twenty five types of licenses. Overtime, the Department intends to move to a regime of having only six types of licenses. Towards this end, in this Policy all the existing types of licenses have been bucketed

into five "sale license" categories and one "manufacture license" category as detailed herein below :

Type A License : For wholesale trade in local liquor. This includes: JKEL-1B, JKEL-1W, JKEL-1 and JKEL-1A.

Type B License : For retail trade in bars with or within an associated facility which includes hotel, restaurant, cinema, banquet hall or club. This category includes : JKEL-3, JKEL-3A, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C, JKEL-7 and JKEL-7A.

Type C License: For retail trade in shops, vends and stores. This category includes JKEL-2.

Type D license : For vends, bars and clubs with or within an Army, Defence or Security Establishment. This category includes : JKEL-5, JKEL-5A, JKEL-7A, JKEL-7B and W-2.

Type E License : For spirits and alcohol inputs and raw materials. This category includes: JKEL-12, JKEL-13 and JKEL-15.

Type F License : For Bottling Plants, Distilleries and Breweries.

In addition to these, the Department shall continue to issue 'Permits' to serve liquor on social occasions at private places, banquet halls, party halls and restaurants etc.

3. Issuance of Licenses .—

3.1 Wholesale trade

The present Policy for grant of licenses in form JKEL-1, JKEL-1A, JKEL-1B and JKEL-1W shall continue.

3.2 Retail trade

3.2.1 The grant of licenses for operating liquor vends shall be strictly in accordance with the provisions of the 'J&K Excise Act,

