



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 92 Dispur, Thursday, 29th February, 2024, 10th Phalguna, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 29th February, 2024

No. 453296/69. – In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely:-

- Short title and commencement
1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2024.
- (2) They shall come into force on the 1st day of April, 2024.
- Amendment of rule 19
2. In the principal Rules, in rule 19,
- (i) in sub-rule (a), in clause III, after the heading "LICENCE FEE", for the existing table, the following shall be substituted, namely:-

“

SL. NO.	KIND OF LICENCE	GOVERNING CONDITIONS	RATE OF LICENCE FEE PER ANNUM
1	2	3	4
1	Distillery licence	(i) Production up to 20 lakh BL per annum.	Rs.25,00,000/- per annum.
		(ii) Production above 20 lakh BL and up to 40 lakh BL per annum.	Rs.50,00,000/- per annum.
		(iii) Production above 40 lakh BL per annum.	Rs.62,50,000/- per annum.

2	Brewery licence	Production up to 80 lakh BL per annum.	Rs.25,00,000/- & Bottling fee Rs.4,00,000/- per annum.
3	Additional Bottling Fee payable by the Breweries.	Per BL for production in excess of 80 lakh BL.	Re.1/- per BL payable within 15 days of exceeding production of 80 lakh BL and thereafter monthly within 15 th day of every succeeding month.
4	IMFL Compounding and Blending.		Rs.6,50,000/- per annum.
5	Reduction and Bottling	Upto 30 lakh LPL per annum.	Rs.4,00,000/- per annum.
6	Additional bottling fee payable by the IMFL Manufactories.	Per case in excess of 30 lakh LPL.	Rs.20/- per case payable within 15 days of exceeding production of 30 lakh LPL and thereafter monthly within 15 th day of every succeeding month.
7	IMFL Bonded Warehouse		Rs.12,00,000/- per annum.
8	IMFL Wholesale Warehouse	(i) For civil licence holder.	Rs.9,00,000/- per annum.
		(ii) For Paramilitary Licence holder.	Rs.3,50,000/- per annum.
9	IMFL 'OFF'	(i) Urban areas within Municipal Corporation.	Rs.4,00,000/- per annum.
		(ii) Urban areas other than Municipal Corporation.	Rs.3,00,000/- per annum.
		(iii) Rural areas	Rs.2,00,000/- lakh per annum.

10	Beer 'OFF'		Rs.1,50,000/- per annum.
11	IMFL 'ON' 5 star and above		Rs.8,00,000/- per annum.
12	IMFL 'ON' 4 star		Rs.6,00,000/- per annum.
13	IMFL 'ON' 2 star and 3 star		Rs.5,00,000/- per annum.
14	IMFL 'ON' in Hotels	(i) Urban areas within Municipal Corporation.	Rs.4,00,000/- per annum.
		(ii) Urban areas other than Municipal Corporation.	Rs.3,00,000/- per annum.
		(iii) Rural areas	Rs.2,00,000/- per annum.
15	Beer 'ON'		Rs.1,50,000/- per annum.
16	IMFL 'ON' Restaurant	(i) Urban areas within Municipal Corporation with floor area up to 1000 sq. feet.	Rs.4,00,000/- per annum.
		(ii) Urban areas within Municipal Corporation with floor area from 1000 to 2500 sq. feet.	Rs.6,00,000/- per annum.

		(iii) Urban areas within Municipal Corporation with floor area above 2500 sq. feet.	Rs.8,00,000/- per annum.
		(iv) Urban areas other than Municipal Corporation with floor area up to 2000 sq. feet.	Rs.3,00,000/- per annum.
		(v) Urban areas other than Municipal Corporation with floor area above 2000 sq. feet.	Rs.4,00,000/- per annum.
		(vi) Rural areas	Rs.2,00,000/- per annum.
17	Microbrewery in IMFL 'ON' hotels or IMFL 'ON' restaurant licenced premises only.		Rs.5,50,000/- per annum.
18	Club 'ON'		Rs.1,00,000/- per annum.
19	Temporary bar		Rs.5,000/- per day.
20	Late closing licence granted to licensed hotels and restaurants including bars	(i) For a hotel duly classified by the Tourism Department as 5 (five) star and above, for	For opening 24 hours a day: Rs.5,00,000/- per annum.

	attached thereto.	consumption "ON" the premises;	
		(ii) For a hotel duly classified by the Tourism Department as 4 (four) star, for consumption "ON" the premises;	For opening 24 hours a day: Rs.4,00,000/- per annum.
		(iii) For a hotel duly classified by the Tourism Department as 3(three) star, for consumption "ON" the premises;	For opening 24 hours a day: Rs.3,00,000/- per annum.
		(iv) For other hotels and restaurants for consumption 'ON' the premises.	For opening upto 12 Midnight only: Rs.1,25,000/- per annum.
21	Licence for the retail vend of foreign liquor at a Military Canteen established under the canteen tenant system	(i) When the licence is for supply of liquor to a Regiment.	Rs.15,000/- per annum.
		(ii) When the licence is for supply of liquor to smaller unit.	Rs.10,000/- per annum.
22	Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the	(i) 3 star category of Hotels having upto 50 rooms.	Rs.9,00,000/- per annum.
		(ii) 3 star category of Hotels having	Rs.10,00,000/- per annum.

	premises.	more than 50 rooms.	
		(iii) 4 star category of Hotels having upto 50 rooms.	Rs.12,00,000/- per annum.
		(iv) 4 star category of Hotels having more than 50 rooms.	Rs.14,00,000/- per annum.
		(v) 5 star category of Hotels having upto 100 rooms.	Rs.20,00,000/- per annum.
		(vi) 5 star category of Hotels having more than 100 rooms.	Rs.22,00,000/- per annum.

- (ii) in sub-rule (b), in second and third line, for the words “licences for the retail sale of foreign liquor for consumption ‘OFF’ and ‘ON’ the premises”, appearing in between the words ”holders of” and “except”, the words, “all kinds of excise licences” shall be substituted.

Amendment of rule 35

3. In the principal Rules, in rule 35, in sub-rule (b),
- (i) in the second line, for the words and figures, “Rs.5.00 (Rupees five only), appearing in between the words “rate of” and “per case” the word and figure Rs.10.00 (Rupees Ten Only) shall be substituted.
- (ii) in third line, for the word and figure, “Rs.2.00 (Rupees two only)” appearing in between the words “and” and “per case” the words and figure “Rs.5/- (Rupees five only) shall be substituted.

Amendment of rule 54

4. In the principal Rules, in rule 54, in sub-rule (ii), in last line, after the words “i.e. in advance”, for the existing table, the following table shall be substituted, namely:-

“

SL NO.	KIND OF PASS	RATE OF FEES
1	Import Permit Fee on ENA procured from outside the State for manufacture of IMFL/ Country Spirit.	Rs.12/- per BL.
2	Transport Permit Fee on ENA procured from within the State for manufacture of IMFL/ Country Spirit.	Rs.5/- per BL.
3	Import permit fee on all excisable substances for manufacture of IMFL/Country Spirit.	Rs.2/- per BL.
4	Export Permit Fee on ENA for manufacture of IMFL/ Country Spirit.	Rs.2/- per BL.
5	Export permit fee on all excisable substances for manufacture of IMFL/Country Spirit.	Rs.2/- per BL.
6	Import Permit Fee on Rectified Spirit procured from outside the State for purposes other than manufacture of IMFL/ Country Spirit.	Rs.12/- per BL.
7	Transport Permit Fee on Rectified Spirit procured from within the State for purposes other than manufacture of IMFL/ Country Spirit.	Rs.5/- per BL.
8	Export Permit Fee on Rectified Spirit for purposes other than manufacture of IMFL/ Country Spirit.	Rs.2/- per BL.

”

Insertion of rule 54A

5. In the principal Rules, after rule 54, the following new rule 54A shall be inserted, namely:-

“54A. Payment of Additional Bottling Fee by the IMFL Manufactories and Breweries:-

The Tie-up holders of IMFL manufactories and Breweries or the licensees, as the case may be, shall pay an Additional Bottling Fee at per rates as mentioned in the Table under clause-III of sub-rule (a) of rule 19 within 15 (fifteen) days of the month succeeding the month in which, the production exceeds the limit as provided in the table and thereafter monthly, within 15(fifteen) days of succeeding month :

Provided that if any Tie-up holder or licensee, as the case may be, fails to pay the amount of Additional Bottling Fees within such due date, such Tie-up holder or licensee shall, in addition to such Bottling Fees, be liable to pay penal interest at the rate of one and half percent per month on the amount not so paid or any less amount thereof remaining unpaid during such period, for the period commencing on the day following the date of expiry of such fifteen days to the date of payment.”

Amendment of rule 108

6. In the principal Rules, in rule 108, after the existing proviso, the following new proviso shall be inserted, namely:-

“Provided that renewal of registration of such Brand and Label, which does not involve any change or which are identical in all aspects with the existing registered Brand and Label, shall take place automatically through the specified portal on submission or uploading of a self-declaration to that effect.”

- Amendment of rule 109
7. In the principal Rules, in rule 109,
- (i) in the first line, before the word “The fee”, the figure and bracket (i) shall be deleted.
 - (ii) in clause (a), in the first line and second line, for the words “rupees one lakh only” the words, figure and bracket, “ Rs.2,00,000.00 (Rupees two lakh only)” shall be substituted.
 - (iii) in clause (b), in the second and third line, for the words “rupees fifty thousand only”, the words and figures, “ Rs.1,00,000/- (Rupees one lakh only)” shall be substituted.
- Amendment of rule 112A
8. In the principal Rules, in rule 112A, in the first line, for the words and figures, and bracket “Rupees five lakhs (Rs.5 Lakhs)” the words, figures and brackets “Rs.8,00,000/- (Rupees eight Lakhs only) shall be substituted.
- Insertion of rule 112B
9. In the principal Rules, after rule 112A, the following new rule shall be inserted, namely:-
- “112 B. **Trade Regulatory Fee:**
- A Brand Owner company or a Tie-up holder or a manufacturer, in whatever name they may be known, shall pay to the State Government, a Trade Regulatory Fee at the rates as in the table below, on the combined volume of sales of all such brands or products during a financial year, for which the said Company or the Tie-up holder or the manufacturer, as the case may be, is the registered Brand Owner.:
- Provided that the Trade Regulatory Fee shall be paid within 15 (fifteen) days of the month, succeeding the month in which, the volume of sales exceeds the limit as provided in the table and thereafter monthly within 15(fifteen) days of every succeeding month.:
- Provided further that if any Brand Owner company or a Tie-up holder or a manufacturer, as the case may be, fails to pay the amount of Trade Regulatory Fees within such due date, such Brand Owner company or the Tie-up holder or the manufacturer, shall, in addition to such Trade Regulatory Fee, be liable to pay penal interest at the rate of one and half percent per month on the amount not so paid or any less amount thereof remaining unpaid during such period, for the period commencing on the day following the date of expiry of such fifteen days to the date of payment.”
- Explanation:-* “**Volume of Sales**” referred above means quantity in cases of 12 bottles of 750 ml or equivalent quantity which has been Imported or Transported by the Wholesale warehouses in the State during the year.

RATES OF TRADE REGULATORY FEES

SL NO.	VOLUME OF SALES	RATES OF TRADE REGULATORY FEES
1	Up to 25 lakh cases of IMFL and 15 lakh cases of Beer per annum.	Nil.
2	Above 25 lakh cases of IMFL per annum.	Rs.50/- per case of 750 ml or equivalent quantity on the quantity exceeding 25 lakh cases.
3	Above 15 lakh cases of Beer per annum.	Rs.20/- per case of 650 ml or equivalent quantity on the quantity exceeding 15 lakh cases.

Amendment of rule 113

10. In the principal Rules, in rule 113, in fifth line, after the word punctuation mark "applied licence:-", for the table the following shall be substituted, namely:-

"APPLICATION FEES

SL. NO.	KIND OF LICENCE APPLIED FOR	RATES OF APPLICATION FEE
1.	Application Fee for new Distillery/ Brewery licence and for every shifting application for the existing licences.	Rs.10,00,000/-
2.	Application Fee for new foreign liquor "Bonded Warehouse" licence and for every shifting application for the existing licences.	Rs.5,00,000/-
3.	Application Fee for new foreign liquor "Wholesale" licence and for every shifting application for the existing licences.	Rs.4,00,000/-
4.	Application Fee for new foreign liquor "Retail OFF" and "Retail ON" licence and for every shifting application for the existing licences.	Rs.2,00,000/-

5.	Application fee for microbrewery licence.	Rs.1,50,000/-
6.	Application Fee for foreign liquor “temporary bar” licence.	Rs.5,000/-
7.	Application Fee for new foreign liquor “Late Closing” licence granted to Licensed hotels and restaurants.	Rs.1,00,000/-
8.	Application Fee for foreign liquor “temporary late closing” licence.	Rs.5,000/-
9.	Application Fee for new Canteen Tenant licence.	Rs.5,000/-
10.	Application Fee for new licence to Compound, blend foreign liquor and for every shifting application for the existing licences.	Rs.2,00,000/-
11.	Application Fee for new licence to Bottle foreign liquor and for every shifting application for the existing licences.	Rs.2,00,000/-
12.	Application Fee for new wholesale, Retail and possession licence of Rectified spirit, Denatured Spirit and medicated wines for bona fide medicinal, industrial or scientific purposes and for every shifting application for the existing licences.	Rs.5,000/-
13.	Application fee for change or alteration of licence.	Rs.2,00,000/-
14.	Application fee for cancellation and/or revalidation of expired permits and validity extension of permits.	Rs.5000.00 per permit payable by the consignee at the place of import and for export permit payable by the consignor at the place of export.

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- Amendment of rule 127
11. In the principal Rules, in rule 127, in sub-rule (ii), in the fourth line, for the words and figures, "Rs.5,000.00" appearing in between the words, "fee of" and "per day", the words and figures, and brackets "Rs.10,000/- (Rupees ten thousand only)" shall be substituted.
- Amendment of rule 130
12. In the principal Rules, in rule 130, in seventh line, for the punctuation mark "." appearing at the end the punctuation mark ":" shall be substituted and thereafter the following provisos shall be inserted, namely :-
- "Provided that if the period of such non-renewal of licence extends beyond 3 (three) consecutive years, the licence shall be deemed to have expired and such expired licences shall not be eligible for such renewal as provided in this rule :
- Provided further that such expiry of licence due to non-renewal for 3 (three) consecutive years, shall not absolve the licensee concerned from payment of any arrear dues that he is liable to pay to the Government without prejudice to any recovery proceedings, penalty or prosecution under any provision of the Act or any other law for the time being in force."
- Amendment of rule 138
13. In the principal Rules, in rule 138, in the third line, for the words, "from the date of initial sanction", appearing in between the word "payable" and punctuation mark "." the words, "on per annum basis from the year of initial sanction" shall be substituted.
- Amendment of rule 484
14. In the principal Rules, in rule 484,
- (i) in sub-rule (2),
- (a) in the second line, for the words and figures, "Rs.120.00" appearing in between the words "fee of" and "per case", the words figures and bracket "Rs.140.00 (Rupees one hundred forty only)" shall be substituted.
- (b) in the second line, for the words and figure "Rs.200.00 (Rupees Two Hundred)" appearing in between the words "and" and "as per case" the words and figure and bracket "Rs.240.00 (Rupees Two Hundred Forty)" shall be substituted.
- (ii) in sub-rule (3),
- (a) in the first line, for the words and figures, "Rs.20.00" appearing in between the words "fee of" and "per case", the words, figures and bracket "Rs.80.00 (Rupees Eighty only)" shall be substituted.
- (b) in the second line, for the figure and words "Rs.100.00" appearing in between the words "and" and "per case" the words, figure and bracket "Rs.180.00 (Rupees One Hundred Eighty only)" shall be substituted.
- Amendment of rule 498
15. In the principal Rules, for rule 498, the following shall be substituted, namely:-
- "(f) "Microbrewery" means a small brewery situated in a place on the premises of IMFL retail 'ON' hotel, irrespective of its star status, or IMFL 'ON' restaurant licences issued under these rules, where 'Draught Beer' is manufactured and the same is served to their customers for consumption within the premises and/or sold in kegs of at least 20 litres against Transport

Permit, to other IMFL/ Beer 'ON', Temporary Bars and Club 'ON' licence holders, but not to any 'OFF' shop licence holder, where such retail 'ON' outlets have in-built arrangements to carbonate and chill the beer before being served to customers in specified measure. A Microbrewery shall have an installed capacity of not more than five thousand liters per day."

Amendment of
rule 581

16. In the principal Rules, in rule 581,
- (i) in sub-rule (ii), for the proviso, the following shall be substituted, namely:-
- "Provided that the Hologram manufacturer shall pay to the State Government an amount of Rs.0.10 (Ten paise only) per hologram as Hologram Handling Charges before issue of Excise Pass authorizing the supply of hologram as per sub-rule (i) of rule 582".
- (ii) in sub-rule (iii), in the second line, for the words, figures and bracket "Rupees five lakhs (Rs.5,00,000.00)" appearing in between the words, "fee of" and "per annum", the words, figures and bracket "Rs.10,00,000.00 (Rupees ten lakhs only)" shall be substituted.

RAKESH KUMAR,

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