



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

मंगलवार, 22 अप्रैल, 2025 / 2 वैशाख, 1947

हिमाचल प्रदेश सरकार

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-9, 27 मार्च, 2025

संख्या: 7-1/2025 -ई.एक्स.एन.-7090.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में

जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुए, मैं, डा० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, पंजाब ब्रूरी रूलज, 1932 (जिन्हें यहां उसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the existing rules:—

1. The sub-rule (3) of Rule 10.7 shall be substituted by the following namely:—

“The licence fee for a licence in form B-1 shall be payable on beer at the rate of ₹ 2.00 per unit of 650 mls. of bottled beer meant for consumption within the State of H.P. and ₹ 1.00 per unit of 650 mls. meant for export subject to minimum of Rs. 15,00,000/-”.

2. The sub-rule 10.5 (C) under rule 10.5 shall be substituted as under:—

The fixed fee for grant of letter of intent (LOI) for establishment of Brewery and extension fee for LoI shall be as under :—

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LOI for establishment of Brewery	Rs. 8 lakh
2.	Extension of LOI for Brewery	Rs. 1.5 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister-in-charge. There shall be no subsequent extension.

3. The sub-rule 10.28 (9) under rule 10.28 shall be substituted which is as under :—

10.28(9) “The shelf life of Beer shall be nine months subject to the condition that the licensee shall have to furnish a certificate from the Govt. authorized laboratory and requisite certificate from FSSAI/Competent Authority the responsibility of which shall lie on the owner”.

हस्ताक्षरित /—

राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No.7-1/2025-Exn-7090, dated 27-03-2025 as required under Article 348 (3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7090.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No. 1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Brewery Rules, 1932 (as applicable in Himachal Pradesh) (hereinafter called the ‘said rules’) as amended from time to time, with effect from 01-04-2025 :—

AMENDMENT

In the existing rules:—

1. The sub-rule (3) of Rule 10.7 shall be substituted by the following namely:—

“The licence fee for a licence in form B-1 shall be payable on beer at the rate of ₹ 2.00 per unit of 650 mls of bottled beer meant for consumption within the State of H.P. and ₹ 1.00 per unit of 650 mls meant for export subject to minimum of Rs. 15,00,000/-”.

2. The sub-rule 10.5 (C) under rule 10.5 shall be substituted as under:—

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3. The sub-rule 10.28 (9) under rule 10.28 shall be substituted which is as under :—

10.28(9) “The shelf life of Beer shall be nine months subject to the condition that the licensee shall have to furnish a certificate from the Govt. authorized laboratory

and requisite certificate from FSSAI/Competent authority the responsibility of which shall lie on the owner”.

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7095.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, हिमाचल प्रदेश एक्साईज बोर्डिड वेयर हाऊस रूलज, 1987 (जिन्हें यहां उसके पश्चात् “उक्त रूलज” कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules :—

5 (3) The sub-rule (3) of Rule 5 of the said rules, for the words, signs and figure "Rs 35,00,000/- (Thirty Five Lakh Only) for combined license in form BWH-2 (IMFL) & BWH-2 (CL) and Rs. 18,00,000/- (Eighteen Lakh Only) for BWH-2 (IMFL) & Rs. 17,00,000/- (Seventeen Lakh Only) for BWH-2 (CL)" wherever occurred, the words, signs and figure shall be substituted.

5 (3) (a) After sub-rule 5(3) a new sub-rule 5(3) (a) under rule 5 shall be added as under :—

“Rs. 10.00 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs. 2.00 per unit of 750 Mls. of Foreign Spirit for export of such brands.

Rs. 6.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 1.00 per unit of 750 Mls. of Foreign Spirit of own Brands for export.

@ Rs. 1.80 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 Mls.”

3. A new sub-rule 6 (3) after sub-rule 6 (2) under rule 6 shall be added as under :—

6(3) “Dispatch of consignments of liquor from the manufacturing units alongwith Bottling etc. shall be allowed during holidays for smooth operations.”

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No.7-1/2025-EXN-7095, dated 27/03/2025 as required under Article 348 (3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT**NOTIFICATION**

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7095.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Excise Bonded Warehouses Rules, 1987 (hereinafter called the ‘said rules’) as amended from time to time, with effect from 01-04-2025 :—

AMENDMENT

In the said rules :—

5 (3) The sub-rule (3) of Rule 5 of the said rules, for the words, signs and figure "Rs 35,00,000/- (Thirty Five Lakh Only) for combined license in form BWH-2 (IMFL) & BWH-2 (CL) and Rs. 18,00,000/- (Eighteen Lakh Only) for BWH-2 (IMFL) & Rs. 17,00,000/- (Seventeen Lakh Only) for BWH-2 (CL)" wherever occurred, the words, signs and figure shall be substituted.

5 (3) (a) After sub-rule 5(3) a new sub-rule 5(3)(a) under rule 5 shall be added as under :—

“Rs. 10.00 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs. 2.00 per unit of 750 Mls. of Foreign Spirit for export of such brands.

Rs. 6.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 1.00 per unit of 750 Mls. of Foreign Spirit of own Brands for export.

@ Rs. 1.80 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 Mls.”

3. A new sub-rule 6 (3) after sub-rule 6 (2) under rule 6 shall be added as under :—

6(3) “Dispatch of consignments of liquor from the manufacturing units alongwith Bottling etc. shall be allowed during holidays for smooth operations.”

Sd/-

Commissioner of State Taxes and Excise.

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1 / 2025-ई.एक्स.एन.-7096.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश लिकर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात् “उक्त रूलज” कहा गया है) में तत्काल प्रभाव से संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :—

संशोधन

In the said rules :—

1. Sub-clause (c) of sub-rule (1) of Rule 38 shall be substituted by the following, namely:—
 - (1) (c) The licensee shall not sell any brand of liquor and Indian Made Wine & Cider (excluding the imported foreign liquor) unless such brand has been registered with the Financial Commissioner (Excise) on payment of **Rs. 1,20,000/- and Rs. 5,000/-** per brand respectively and has been allotted a registration number.
2. In sub-clause (iii) of sub-rule (1-B) of Rule 38, for the words, sign and figure “**Rs.1,00,000/-**” the words, sign and figure “**Rs. 1,20,000/-**” shall be substituted.
3. In Schedule-A, the existing entries shall be substituted by the following, namely :—

SCHEDULE 'A'

[See clause (b) of rule 27]

Sl. No.	Type of License	Fixed License Fee (in Rupees) per annum 2025-26			
1.	L-1 (Wholesale vend of IMFS/Foreign liquor/Beer/Wine)	Rs. 40,00,000/-			
2.	L-1A (Storage of Foreign Liquor in Bond).	Rs. 3,00,000/- excluding such other fee as may be prescribed.			
3.	L-1B (i) Wholesale vend of Foreign Liquor to L-1 vend only.	(i) Rs. 6.00 per P. L. On Foreign Spirit and Rs. 3.00 per B.L. of RTD Beverages subject to minimum of Rs. 8,00,000/-.			
	(ii) Exclusively for Beer	(ii) Rs. 3.00 per B.L. subject to minimum of Rs. 8,00,000/-			
4.	L-1BB (wholesale vend of imported foreign liquor) from outside India to L-1 & L-2 as well as to the Club and Bar license holders.	Rs. 8,00,000/-			
5.	L-1BIO (License for space holder in Custom Bonded Warehouse for wholesale of imported BIO brands to L-1BB).	Rs. 20,00,000/-			
6.	L-1CC (for storage and supply of IMFS only to L-1).	Rs. 2,50,000/-			
7.	L-1C (Wholesale vend of foreign liquor by distiller or bottler only).	Rs. 8,00,000/-			
8.	L-1E for export of IMFS for non-manufacturer wholesale licensee for inter-state sale.	Rs. 1.00 per proof litre subject to minimum of Rs. 3.00 lakh per annum.			
9.	L-2A (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986.	Rs. 50,000/-			
10.	L-2AA (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986.	An amount equivalent to 10% of the annual license fee of L-2 vend to which this supplementary licenses is attached/ issued.			
11.	(a) L-3, L-4 & L-5 (Combined)	For Hotels where number of Room is			
		7-25	26-50	51-75	76 & above
		Rs. 1.50 lakh	Rs. 2.40 lakh	Rs. 4.00 lakh	Rs. 9.00 lakh
	(b) i) Four Star	Rs. 10.00 Lakh			
	ii) Five Star and above categories of Hotels (irrespective of number of rooms for (i) & (ii) above).	Rs. 12.00 Lakh			

	(c) L-3, L-4 & L-5 (Combined) in tribal areas only.	For Hotels where number of Room is		
		7-25	26-50	51 & above
		Rs. 0.50 Lakh	Rs. 0.75 Lakh	Rs. 1.00 Lakh
	(d) L-4, L-5 in tribal areas only	Rs. 1.00 lakh		
12.	(a) L-4 & L-5 (Combined).			
	(i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri.	Rs. 4.50 lakh		
	(ii) Areas on Kiratpur-Manali National Highway.	Rs. 3.50 lakh		
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 3.00 lakh		
	(b) All other areas	Rs. 2.50 lakh		
13.	(a) L-4-A & L-5A (combined) :			
	(i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri.	Rs. 3.00 lakh		
	(ii) Areas on Kiratpur-Manali National Highway	Rs. 2.85 lakh		
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 2.60 lakh		
	(b) All other areas	Rs. 2.30 lakh		
	(c) L-3T, L-4T & L-5T	Minimum Tent Room-7 Rs.70,000/-		
	(d) L-6A	Rs. 50,000/-		
	(e) L-6B	Rs. 25,000/-		
14.	(i) L-9	Rs. 5,000/-		
	(ii) L-9A	Rs. 7,000/-		
15.	L-10CC	Urban Area – Rs. 1 lakh Rural Area – Rs. 0.50 lakh		
16.	L-10C (License for Micro Brewery)	With L-3, L-4, L-5	With L-4, L-5, L-3A, L-4A, L-5A	Independently
		Rs.5 Lakh	Rs.5 Lakh	Rs.4.50 Lakh

17.	L-12 for the sale of Medicated Wines	Rs. 500/-
18.	L-12A for retail sale of foreign liquor at a place of entertainment (Cinema Halls).	Rs. 10,000/- per day
19.	L-12AA (special license to be granted by the District-in-charge concerned).	Upto 3 days = Rs. 20,000/- For every additional day =Rs.8,000/-
20.	L-12AAA (special license): (i) Fee for International level matches & IPL matches. (ii) Fee for National level matches (iii) Fee for State level matches (iv) Fee for International Test Match	Rs. 3,50,000/- per day Rs. 1,00,000/- per day Rs. 70,000/- per day Rs. 9,00,000/- per Test Match
21.	L-12B	Rs. 1200/-
22.	L-12C (License for retail vend of foreign Liquor at a club): (a) Where the number of members is upto 100 (b) Where the number of members is above 100	Rs. 5,000/- Rs. 16,000/-
23.	L-13 for wholesale sale of Country Liquor	Rs. 30,00,000/-
24.	L-13C for wholesale supply of CL in a manufacturing unit to L-13	Rs. 6,00,000/-
25.	L-14C (Ahata) A supplementary license attached to L-14 Vend under Rule 23-A of the H.P. Liquor License Rules, 1986.	Rs. 40,000/-
26.	L-14CC (Ahata) A supplementary license attached to L-14 Vend under Rule 23-AA of the H.P. Liquor License Rules, 1986.	An amount equivalent to 10% of the annual license fee of L-14 vend to which this supplementary license is attached/ issued.
27.	L-17 (Wholesale and retail vend of denatured spirit): (i) upto quantity of 1000 Bulk litres (ii) Quantity above 1000 Bls.	Rs. 20,000/- Rs. 40,000/-
28.	(i) L-19 (Vend of Rectified Spirit, ENA, Absolute Alcohol, SDS, Ethyl Alcohol, Ethanol whole sale and/or retail) (ii) L-19A	Rs. 5,50,000/- Fixed license fee Rs. 1,10,000/- upto consumption of 3 lakh bulk litre and beyond 3 lakh bulk litre an additional Re. 1.00 per bulk litre for all type of spirits as mentioned in the L-19A license

29.	(i) L-20C and L-20D	One Year Rs. 10/-	5 Years Rs. 50/-	10 Years Rs. 100/-
	(ii) L-20CC	Rs. 50/-	Rs. 250/-	Rs. 500/-
30.	(a) S-1	Rs. 3,00,000/-		
	(b) S-1A	Rs. 1,50,000/-		
	(c) S-1AA	Rs. 30,000/-		
	(d) S-1C	Rs. 8,00,000/-		
	(e) S-1F	Rs. 1,25,000/-		
	(f) S-1WT	Rs. 20,000/-		
	(g) S-1WF	Rs. 10,000/-		
31.	(i) S-1B	Rs. 3.00 per Bls. Subject to a minimum of Rs. 3,00,000/-.		
	(ii) S-1D	Rs. 5 lakh		
32.	(a) L-50 permit (for possession of 36 bottles of IMFS and 48 bottles of beer):	(a) Rs. 1,000/- for one year (b) Rs. 2,000/- for three years (c) Rs. 10,000/- for life time permit		
	(b) L-50A permit.- (i) for the possession of 72 Bls. of IMFS/Country Liquor and 78 Bls. of Beer (ii) Lifting as per satisfaction of the permit issuing authority.	Rs. 1200/- Rs. 1700/- Rs. 25,000/- Rs. 25,000/-		
	(c) L-50B			
	(d) L-50C			
33.	B-1 Brewery License	@ Rs.2.00 per unit of 650 mls. of bottled Beer meant for consumption within the state of H.P. and @ Rs. 1.00 per unit of 650 mls. of bottled Beer meant for export, subject to a minimum of Rs. 15,00,000/-.		
34.	D-2E (Manufacturing of Ethanol)	Rs. 15 lakh for any existing distillery and intending to manufacture ethanol in addition to the fee of D-2 license. (ii) For standalone license in form D-2E fee will be Rs.15 lakh.		
35.	(i) D-2 Distillery License for manufacture of Country Liquor and IMFS.	Rs. 10.00 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs.2.00 per unit of 750 mls. of Foreign Spirit for export of such brands.		
	(ii) D-2A License for establishment and working of a Pot-Still for re-distillation of spirit.	Rs. 6.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 1.00 per unit of 750 Mls. of Foreign Spirit of own Brands for export.		
	(iii) BWH-2 Bonded Ware House	@ Rs. 1.80 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 Mls.		

		<p>However, in all kind of cases mentioned in clause (i) and (ii) above, a fixed license fee of Rs. 9.00 lakh & Rs. 20.00 lakh per annum in the case of D-2A licenses & D2 licenses respectively.</p> <p>A minimum license fee in the case of BWH-2 licenses shall be as under :—</p> <p>BWH-2 (IMFL) = Rs.18 lakh</p> <p>BWH-2 (CL) = Rs.17 lakh</p> <p>BWH-2 (IMFL & CL) = Rs. 35 lakh</p>
36.	(i) Brand Registration/Renewal Fee of C.L, I.M.F.L, B.I.I. and Beer. The manufacturing plants located in H.P. are not required to register/renew their brands for CSD/ Paramilitary Forces again.	Rs.1,20,000/- Per Brand
	(ii) For each particular brand of IMFL, Rum, Brandy, Beer for those manufactures located outside of State for sale in CSD/Paramilitary Forces in H.P.	Rs.1,20,000/- Per Brand
	(iii) Brand registration/Renewal of BIO brands (For sale in H.P, CSD and Paramilitary Forces).	Rs. 40,000/- Per Brand
	(iv) BIO Wines (For sale in H.P., CSD and Paramilitary Forces).	Rs. 10,000/- Per Brand
	(v) Indian Made Wine and Cider (For sale in H.P, CSD and Paramilitary Forces).	Rs. 5,000/- Per Brand
37.	(i) Subsequent change in all the approved labels (for all types of packing) during the year.	Rs. 40,000/- Per Brand
	(ii) Subsequent change in all the approved labels (for all types of packing) for wine and cider.	Rs. 1,000/- Per Brand
38.	Additional Godown (i) L-1/L-13 (ii) L-2/L14/L14A	Rs. 2 lakh Rs. 50,000/-
39.	(i) LOI for Distillery (ii) LOI for Bottling Plants (iii) LOI for Brewery (iv) LOI for Winery (v) LOI for D-2E	Rs. 15 lakh Rs. 12 lakh Rs. 8 lakh Rs. 2 lakh Rs. 10 lakh
40.	Extension/Renewal of LOI : (i) Distillery (ii) Bottling Plants (iii) Brewery (iv) LOI for Winery (v) LOI for D-2E	Rs. 2 lakh Rs. 1.5 lakh Rs. 1.5 lakh Rs. 0.50 lakh Rs. 1 lakh

41.	HS-1 for Food Serving Restaurant/ Food Courts	Rs. 1,00,000/- (Urban Area) Rs. 50,000/- (Rural Area)
42.	D2-T for Micro Distillery in the Tribal Areas	Rs. 5,00,000/-
43.	DT-1 for Tourist to visit Distillery	Rs. 20,000/-
44.	D-2W for Maturation/ageing of various kinds of spirits in wooden cask/barrels.	Rs. 5 lakh

4. The Schedule-B appended to the said rules shall be substituted by the following, namely:—

SCHEDULE 'B'

(See Rule 30)

(a) **Assessed Fee on** L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/Beer/Wine/Cider/RTD from the L-1/S-1B wholesale licensees:-

Sl. No.	Kind of liquor	Type of license and rate of License Fee
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C
1.	Foreign Spirit (i) Indian Made Foreign Spirit/ Imported Spirit (B.I.I.).	(a) EDP upto Rs.1200/- per case : Rs. 540 per Bls. (b) EDP from 1201 to Rs. 2400 per case : Rs. 650 per Bls. (c) EDP Rs. 2401 and above : Rs. 700 per Bls.
	(ii) Imported Spirit (B.I.O.)	(a) EDP up to Rs. 50000/-per case : Rs. 1060.00 Per Bulk Litre. (b) EDP Rs. 50001/- and above : Rs.1350.00 Per Bulk Litre. (c)
2.	Wine and Cider (i) Imported (B.I.O.)	Rs. 149.00 PER BULK LITRE
	(ii) Indian Made (Imported through the source of S-1B only)	Rs. 71.00 PER BULK LITRE
3.	Beer (i) Imported (ii) Indian Made (iii) Draught Beer	Rs. 195 Rs. 100 Rs. 125.00 } PER BULK LITRE
4.	RTD Beverages	Rs. 76.00 PER BULK LITRE

- (b) Assessed Fee on L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C** Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/Beer/Wine/Cider/RTD from the L-1BB Wholesale licensees:—

Sl. No.	Kind of liquor	Type of license and rate of license fee
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C
1.	Imported Spirit (B.I.O.)	(a) EDP upto Rs. 50000/-per case : Rs. 1060.00 Per Bulk Litre. (b) EDP Rs. 50001/- and above : Rs.1350.00 Per Bulk Litre.
2.	Wine and Cider Imported (B.I.O.)	Rs. 168.00 PER BULK LITRE
3.	Beer Imported	Rs. 185.00 PER BULK LITRE
4.	RTD Beverages Imported.	Rs. 85.00 PER BULK LITRE

- (c) Assessed Fee on L-9 licensees lifting their supplies from CSD Depots shall be as under:—**

Sl. No	Kind of liquor	Rate of license fee per bulk litre 2025-26
1.	(i) Indian Made Foreign Spirit : (a) EDP upto Rs. 900/- per case (b) EDP Rs. 901 to Rs. 1800/- per case (c) EDP Rs. 1801 to Rs. 3600/- per case (d) EDP Rs. 3601 and above per case (ii) Imported Spirit (B.I.O.)	Rs. 210.00 Rs. 220.00 Rs. 260.00 Rs. 410.00 Rs. 420.00
2.	Wine	Rs. 15.00
3.	Cider	Rs. 5.00
4.	RTD BEVERAGES—ALCOHOLIC CONTENT UPTO 5%	Rs. 25 PER BLS
	RTD BEVERAGES—ALCOHOLIC CONTENT 5% TO 8%	Rs. 35 PER BLS
5.	Beer (i) Imported (B.I.O.) (ii) Indian Made (iii) Imported Draught Beer In Kegs	Rs. 35.00 per bottle of 650 mls. Rs. 30.00 per bottle of 650 mls. Rs. 40.00 per bulk litre

*The Dy. CSTE In-charge of the District shall ensure to take the copy of approved EDP of that State from where liquor will be supplied to the L-9 licensee in the State of H.P. The copy of approved EDP will be provided by the L-9 licensee.

(d) **Assessed Fee on** L-3, L-4, L-5 & L-4, L-5 & L-3A, L-4A, L-5A and L-4A, L-5A licensees shall be collected on transportation at the following rates at the time of lifting supplies of draught beer from the L-10C/L-1B licenses:—

Sr. No.	Kind of liquor	Type of license and rate of License Fee
		L-3, L-4, L-5 & L-4, L-5 & L-3A, L-4A, L-5A and L-4A, L-5A
1.	Draught beer (i) L-10C (ii) L-1B	Rs. 112 Bls. Rs. 130 Bls.

(a) License fee @ Rs. 10/- per bottle of 750mls./650mls. of wine/cider (the wine/cider sold in bottles of sizes other than 750ml/650ml. shall be converted into units of 750ml/650 mls.) is payable by S-1 licensee at the time of issue of liquor.

(b) The license fee as shown above will be recoverable at the time of issue of permit in case of inter district procurement or pass in case of procurement of liquor within the district.

5. The Schedule-C appended to the said rules shall be substituted by the following, namely:—

SCHEDULE-‘C’
(See Rule 36)

6. The rates of application fee for allotment by way of Auction-cum-Tender and rate of license fee shall be applicable as under :—

(1) **Application** fee for allotment by Auction-cum-Tender shall be as under :—

Value of a Vend/Unit	Tender Fee
1. Upto 6,00,00,000/-	Rs. 50,000/-
2. 6,00,00,001/- to 8,00,00,000/-	Rs. 1,00,000/-
3. 8,00,00,001/- and above	Rs. 2,00,000/-
4. Country Fermented Liquor	Rs. 25,000/-

(2) **Rate of License Fee :—**

Kinds of Liquor	Rate of LICENSE FEE 2025-26
I. Country Liquor	Rs. 290 per proof litre
II. High Strength Country Liquor	Rs. 310/- per proof litre
III Indian Made Foreign Spirit: (a) EDP up to Rs.1200/- per case (b) EDP Rs. 1201/- to Rs. 2400 per case (c) EDP Rs. 2401 and above per case	Rs. 435/- per proof litre Rs. 460/- per proof litre Rs. 490/- per proof litre
IV. (a) Beer (b) Draught Beer	Rs. 60/- PER BLS Rs. 70/- PER BLS

V. Foreign Liquor (BIO)	Rs. 340 per proof litre
VI. Imported Beer (B.I.O): (a) Beer upto 5% alcoholic contents (b) Beer exceeding 5% alcoholic contents but not exceeding 8.25 %	(a) Rs. 60/- PER BLS (b) Rs. 70/- PER BLS
VII. Imported Wine & Cider (B.I.O)	Rs. 78/- PER BLS
VIII. Indian Made Wine & Cider (Imported Through S-IB Licenses Only)	Rs. 72/- PER BLS
IX. (a) RTD BEVERAGES—ALCOHOLIC CONTENT UPTO 5%	Rs. 60/- PER BLS
(b) RTD BEVERAGES—ALCOHOLIC CONTENT 5% TO 8%	Rs. 75/- PER BLS
IX. Indian Made Wine & Cider (S-1 licensee)	Rs. 10/- per bottle (750 ml./650ml.). The wine/cider sold in bottles of sizes other than 750ml./650ml. shall be converted into units of 750ml./650 mls.

हस्ताक्षरित /—

राज्य कर एवं आबकारी आयुक्त।

[Authoritative English Text of State Taxes and Excise department Notification No. 7-1/2025-Exn-7096 Dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No.7-1/2025-EXN-7096.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules :—

1. Sub-clause (c) of sub-rule (1) of Rule 38 shall be substituted by the following, namely:—

(1) (c) The licensee shall not sell any brand of liquor and Indian Made Wine & Cider (excluding the imported foreign liquor) unless such brand has been registered with the Financial Commissioner (Excise) on payment of **Rs. 1,20,000/- and Rs. 5,000/-** per brand respectively and has been allotted a registration number.
2. In sub-clause (iii) of sub-rule (1-B) of Rule 38, for the words, sign and figure “**Rs.1,00,000/-**” the words, sign and figure “**Rs. 1,20,000/-**” shall be substituted.
3. In Schedule-A, the existing entries shall be substituted by the following, namely :—

SCHEDULE ‘A’

[See clause (b) of rule 27]

Sl. No.	Type of License	Fixed License Fee (in Rupees) per annum 2025-26
1.	L-1 (Wholesale vend of IMFS/Foreign liquor/Beer/Wine).	Rs. 40,00,000/-
2.	L-1A (Storage of Foreign Liquor in Bond)	Rs. 3,00,000/- excluding such other fee as may be prescribed.
3.	L-1B (i) Wholesale vend of Foreign Liquor to L-1 vend only. (ii) Exclusively for Beer	(i) Rs. 6.00 per P. L. On Foreign Spirit and Rs. 3.00 per B.L. of RTD Beverages subject to minimum of Rs. 8,00,000/-. (ii) Rs. 3.00 per B.L. subject to minimum of Rs. 8,00,000/-
4.	L-1BB (wholesale vend of imported foreign liquor) from outside India to L-1 & L-2 as well as to the Club and Bar license holders.	Rs. 8,00,000/-
5.	L-1BIO (License for space holder in Custom Bonded Warehouse for wholesale of imported BIO brands to L-1BB).	Rs. 20,00,000/-
6.	L-1CC (for storage and supply of IMFS only to L-1).	Rs. 2,50,000/-
7.	L-1C (Wholesale vend of foreign liquor by distiller or bottler only).	Rs. 8,00,000/-
8.	L-1E for export of IMFS for non-manufacturer wholesale licensee for inter-State sale	Rs. 1.00 per proof litre subject to minimum of Rs. 3.00 lakh per annum.

9.	L-2A (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986.	Rs. 50,000/-.			
10.	L-2AA (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986.	An amount equivalent to 10% of the annual license fee of L-2 vend to which this supplementary licenses is attached/ issued.			
11.	(a) L-3, L-4 & L-5 (Combined)	For Hotels where number of Room is			
		7-25	26-50	51-75	76 & above
		Rs. 1.50 lakh	Rs. 2.40 lakh	Rs. 4.00 lakh	Rs. 9.00 lakh
	(b) (i) Four Star (ii) Five Star and above categories of Hotels (irrespective of number of rooms for (i) & (ii) above) .	Rs. 10.00 Lakh Rs. 12.00 Lakh			
	(c) L-3, L-4 & L-5 (Combined) in tribal areas only.	For Hotels where number of Room is			
		7-25	26-50	51 & above	
		Rs. 0.50 Lakh	Rs. 0.75 Lakh	Rs. 1.00 Lakh	
	(d) L-4, L-5 in tribal areas only	Rs. 1.00 lakh			
12.	(a) L-4 & L-5 (Combined)				
	(i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri.	Rs. 4.50 lakh			
	(ii) Areas on Kiratpur-Manali National Highway.	Rs. 3.50 lakh			
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 3.00 lakh			
	(b) All other areas	Rs. 2.50 lakh			
13.	(a) L-4-A & L-5A (combined)				
	(i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri.	Rs. 3.00 lakh			

	(ii) Areas on Kiratpur-Manali National Highway.	Rs. 2.85 lakh		
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 2.60 lakh		
	(b) All other areas	Rs. 2.30 lakh		
	(c) L-3T, L-4T & L-5T	Minimum Tent Room-7 Rs.70,000/-		
	(d) L-6A	Rs.50,000/-		
	(e) L-6B	Rs. 25,000/-		
14.	(ii) L-9	Rs. 5,000/-		
	(ii) L-9A	Rs. 7,000/-		
15.	L-10CC	Urban Area – Rs. 1 lakh Rural Area – Rs. 0.50 lakh		
16.	L-10C (License for Micro Brewery)	With L-3, L-4, L-5	With L-4, L-5, L-3A, L-4A, L-5A	Independently
		Rs. 5 Lakh	Rs.5 Lakh	Rs.4.50 Lakh
17.	L-12 for the sale of Medicated Wines	Rs. 500/-		
18.	L-12A for retail sale of foreign liquor at a place of entertainment (Cinema Halls)	Rs. 10,000/- per day		
19.	L-12AA (special license to be granted by the District In charge concerned)	Upto 3 days = Rs. 20,000/- For every additional day =Rs.8,000/-		
20.	L-12AAA (special license) (i) Fee for International level matches & IPL matches. (ii) Fee for National level matches (iii) Fee for State level matches. (iv) Fee for International Test Match	Rs. 3,50,000/- per day Rs. 1,00,000/- per day Rs. 70,000/- per day Rs. 9,00,000/- per test Match		
21.	L-12B	Rs. 1200/-		
22.	L-12C (License for retail vend of foreign Liquor at a club): (a) Where the number of members is upto100 (b) Where the number of members is above 100	Rs. 5,000/- Rs. 16,000/-		
23.	L-13 for wholesale sale of Country Liquor.	Rs. 30,00,000/-		

24.	L-13C for wholesale supply of CL in a manufacturing unit to L-13.	Rs. 6,00,000/-
25.	L-14C (Ahata) A supplementary license attached to L-14 Vend under Rule 23-A of the H.P. Liquor License Rules, 1986.	Rs. 40,000/-
26.	L-14CC (Ahata) A supplementary license attached to L-14 Vend under Rule 23-AA of the H.P. Liquor License Rules, 1986.	An amount equivalent to 10% of the annual license fee of L-14 vend to which this supplementary license is attached/ issued.
27.	L-17 (Wholesale and retail vend of denatured spirit.): (i) upto quantity of 1000 Bulk litres (ii) Quantity above 1000 Bls.	Rs. 20,000/- Rs. 40,000/-
28.	(i) L-19 (Vend of Rectified Spirit, ENA, Absolute Alcohol, SDS, Ethyl Alcohol, Ethanol whole sale and / or retail) (ii) L-19A	Rs. 5,50,000/- Fixed license fee Rs. 1,10,000/- upto consumption of 3 lakh bulk litre and beyond 3 lakh bulk litre an additional Rs. 1.00 per bulk litre for all type of spirits as mentioned in the L-19A license
29.	(i) L-20C and L-20D (ii) L-20CC	One year 5 years 10 years Rs. 10/- Rs. 50/- Rs. 100/- Rs. 50/- Rs. 250/- Rs. 500/-
30.	(a) S-1 (b) S-1A (c) S-1AA (d) S-1C (e) S-1F (f) S-1WT (g) S-1WF	Rs. 3,00,000/- Rs. 1,50,000/- Rs. 30,000/- Rs. 8,00,000/- Rs. 1,25,000/- Rs. 20,000/- Rs. 10,000/-
31.	(i) S-1B (ii) S-1D	Rs. 3.00 per Bls. subject to a minimum of Rs. 3,00,000/-. Rs. 5 lakh
32.	(a) L-50 permit (for possession of 36 bottles of IMFS and 48 bottles of beer):	(a) Rs. 1,000/- for one year (b) Rs. 2,000/- for three years (c) Rs. 10,000/- for life time permit

	<p>(b) L-50A permit:</p> <p>(i) for the possession of 72 Bls of IMFS/Country Liquor and 78 Bls of Beer</p> <p>(ii) Lifting as per satisfaction of the permit issuing authority</p> <p>c) L-50B</p> <p>d) L-50C</p>	<p>Rs. 1200/-</p> <p>Rs. 1700/-</p> <p>Rs. 25,000/-</p> <p>Rs. 25,000/-</p>
33.	B-1 Brewery License	@ Rs.2.00 per unit of 650 mls. of bottled Beer meant for consumption within the state of H.P. and @ Rs. 1.00 per unit of 650 mls. of bottled Beer meant for export, subject to a minimum of Rs. 15,00,000/-.
34.	D-2E (Manufacturing of Ethanol)	<p>Rs. 15 lakh for any existing distillery and intending to manufacture ethanol in addition to the fee of D-2 license.</p> <p>(ii) For standalone license in form D-2E fee will be Rs.15 lakh.</p>
35.	<p>(i) D-2 Distillery License for manufacture of Country Liquor and IMFS.</p> <p>(ii) D-2A License for establishment and working of a Pot-Still for re-distillation of spirit.</p> <p>(iii) BWH-2 Bonded Ware House</p>	<p>Rs. 10.00 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs.2.00 per unit of 750 mls of Foreign Spirit for export of such brands.</p> <p>Rs. 6.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 1.00 per unit of 750 Mls. of Foreign Spirit of own Brands for export.</p> <p>@ Rs. 1.80 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Rs. 0.50 per unit of 750 Mls.</p> <p>However, in all kind of cases mentioned in clause (i) and (ii) above, a fixed license fee of Rs. 9.00 lakh & Rs. 20.00 lakh per annum in the case of D-2A licenses & D2 licenses respectively.</p> <p>A minimum license fee in the case of BWH-2 licenses shall be as under :—</p> <p>BWH-2 (IMFL) = Rs.18 lakh</p> <p>BWH-2 (CL) = Rs.17 lakh</p> <p>BWH-2 (IMFL & CL) = Rs. 35 lakh</p>

36.	(i) Brand Registration/Renewal Fee of C.L, I.M.F.L, B.I.I. and Beer. The manufacturing plants located in H.P. are not required to register/renew their brands for CSD/ Paramilitary Forces again.	Rs.1,20,000/- Per Brand.
	(ii) For each particular brand of IMFL, Rum, Brandy, Beer for those manufactures located outside of State for sale in CSD/Paramilitary Forces in H.P.	Rs.1,20,000/- Per Brand.
	(iii) Brand registration/Renewal of BIO brands (For sale in H.P, CSD and Paramilitary Forces).	Rs. 40,000/- Per Brand
	(iv) BIO Wines (For sale in H.P., CSD and Paramilitary Forces).	Rs. 10,000/- Per Brand
	(v) Indian Made Wine and Cider (For sale in H.P, CSD and Paramilitary Forces).	Rs.5,000/- Per Brand
37.	(i) Subsequent change in all the approved labels (for all types of packing) during the year	Rs. 40,000/- Per Brand
	ii) Subsequent change in all the approved labels (for all types of packing) for wine and cider.	Rs. 1,000/- per Brand
38.	Additional Godown (i) L-1/L-13 (ii) L-2/L14/L14A	Rs. 2 lakh Rs. 50,000/-
39.	(i) LOI for Distillery (ii) LOI for Bottling Plants (iii) LOI for Brewery (iv) LOI for Winery (v) LOI for D-2E	Rs. 15 lakh Rs. 12 lakh Rs. 8 lakh Rs. 2 lakh Rs. 10 lakh
40.	Extension/Renewal of LOI : (i) Distillery (ii) Bottling Plants (iii) Brewery (iv) LOI for Winery (v) LOI for D-2E	Rs. 2 lakh Rs. 1.5 lakh Rs. 1.5 lakh Rs. 0.50 lakh Rs. 1 lakh

41.	HS-1 for Food Serving Restaurant/ Food Courts.	Rs. 1,00,000/- (Urban Area) Rs. 50,000/- (Rural Area)
42.	D2-T for Micro Distillery in the Tribal Areas.	Rs. 5,00,000/-
43.	DT-1 for Tourist to visit Distillery	Rs. 20,000/-
44.	D-2W for Maturation/ageing of various kinds of spirits in wooden cask/barrels.	Rs. 5 lakh

4. The Schedule-B appended to the said rules shall be substituted by the following, namely:—

SCHEDULE 'B'

(See Rule 30)

(a) **Assessed Fee on** L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/beer/wine/Cider/RTD from the L-1/S-1B wholesale licensees:—

Sl. No.	Kind of liquor	Type of license and rate of License Fee.
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C
1.	Foreign Spirit (i) Indian Made Foreign Spirit/ Imported Spirit (B.I.I.).	(a) EDP upto Rs. 1200/-per case : Rs. 540 per Bls. (b) EDP from 1201 to Rs 2400 per case : Rs. 650 per Bls. (c) EDP Rs. 2401 and above : Rs. 700 per Bls.
	(ii) Imported Spirit (B.I.O.)	(a) EDP up to Rs. 50000/-per case : Rs. 1060.00 Per Bulk Litre. (b) EDP Rs. 50001/- and above : Rs.1350.00 Per Bulk Litre.
2.	Wine and Cider (i) Imported (B.I.O.)	Rs. 149.00 PER BULK LITRE
	(ii) Indian Made (Imported through the source of S-1B only)	Rs. 71.00 PER BULK LITRE
3.	Beer (i) Imported. (ii) Indian Made (iii) Draught beer	Rs. 195 Rs. 100 Rs. 125.00 } PER BULK LITRE
4.	RTD Beverages	Rs. 76.00 PER BULK LITRE

- (b) Assessed Fee on L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C**
Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/Beer/Wine/Cider/RTD from the L-1BB Wholesale licensees:—

Sl. No.	Kind of liquor	Type of license and rate of license fee
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C.
1.	Imported Spirit (B.I.O.)	(a) EDP upto Rs. 50000/-per case : Rs. 1060.00 Per Bulk Litre. (b) EDP Rs. 50001/- and above : Rs.1350.00 Per Bulk Litre.
2.	Wine and Cider Imported (B.I.O.)	Rs. 168.00 PER BULK LITRE
3.	Beer Imported	Rs. 185.00 PER BULK LITRE
4.	RTD Beverages Imported	Rs. 85.00 PER BULK LITRE

- (c) Assessed Fee on L-9 licensees lifting their supplies from CSD Depots shall be as under:—**

Sl. No	Kind of liquor	Rate of license fee per bulk litre 2025-26
1.	(i) Indian Made Foreign Spirit (a) EDP upto Rs. 900/- per case (b) EDP Rs. 901 to Rs. 1800/- per case (c) EDP Rs. 1801 to Rs. 3600/- per case (d) EDP Rs. 3601 and above per case (ii) Imported Spirit (B.I.O.)	Rs. 210.00 Rs. 220.00 Rs. 260.00 Rs. 410.00 Rs. 420.00
2.	Wine	Rs. 15.00
3.	Cider	Rs. 5.00
4.	RTD BEVERAGES-ALCOHOLIC CONTENT UPTO 5%.	Rs. 25 PER BLS
	RTD BEVERAGES-ALCOHOLIC CONTENT 5% TO 8%.	Rs. 35 PER BLS
5.	Beer (i) Imported (B.I.O.) ii) Indian Made iii) Imported Draught Beer In Kegs	Rs. 35.00 per bottle of 650 mls. Rs. 30.00 per bottle of 650 mls. Rs. 40.00 Per bulk litre

- * The Dy. CSTE In-charge of the District shall ensure to take the copy of approved EDP of that State from where liquor will be supplied to the L-9 license in the State of H.P. The copy of approved EDP will be provided by the L-9 licensee.

(d) **Assessed Fee on L-3, L-4, L-5 & L-4, L-5 & L-3A, L-4A, L-5A and L-4A, L-5A** licensees shall be collected on transportation at the following rates at the time of lifting supplies of draught beer from the L-10C/L-1B licenses:—

Sl. No.	Kind of liquor	Type of license and rate of License Fee
		L-3, L-4, L-5 & L-4, L-5 & L-3A, L-4A, L-5A and L-4A, L-5A.
1.	Draught beer (iii)L-10C (iv)L-1B	Rs. 112 Bls Rs. 130 Bls

(a) License fee @ Rs. 10/- per bottle of 750 mls./650 mls. of wine/cider (the wine/cider sold in bottles of sizes other than 750 ml/650 ml. shall be converted into units of 750ml./650 mls.) is payable by S-1 licensee at the time of issue of liquor.

(b) The license fee as shown above will be recoverable at the time of issue of permit in case of inter district procurement or pass in case of procurement of liquor within the district.

5. The Schedule-C appended to the said rules shall be substituted by the following, namely:—

SCHEDULE 'C'
(See Rule 36)

6. The rates of application fee for allotment by way of Auction-cum-Tender and rate of license fee shall be applicable as under :—

(1) **Application** fee for allotment by Auction-cum-Tender shall be as under :—

Value of a Vend/Unit	Tender Fee
1. Upto 6,00,00,000/-	Rs. 50,000/-
2. 6,00,00,001/- to 8,00,00,000/-	Rs. 1,00,000/-
3. 8,00,00,001/- and above	Rs. 2,00,000/-
4. Country Fermented Liquor	Rs. 25,000/-

(2) **Rate of License Fee :—**

Kinds of Liquor	Rate of License Fee 2025-26
I. Country Liquor	Rs. 290 per proof litre
II. High Strength Country Liquor	Rs. 310/- per proof litre
III Indian Made Foreign Spirit: (a) EDP upto Rs.1200/-per case (b) EDP Rs. 1201/- to Rs. 2400 per case (c) EDP Rs. 2401 and above per case	Rs. 435/- per proof litre Rs. 460/- per proof litre Rs. 490/- per proof litre
IV. (a) Beer (b) Draught Beer	Rs. 60/-PER BLS. Rs. 70/- PER BLS.

V. Foreign Liquor (BIO)	Rs. 340 per proof litre
VI. Imported Beer (B.I.O): (a) Beer upto 5% alcoholic contents (b) Beer exceeding 5% alcoholic contents but not exceeding 8.25 %	(a) Rs. 60/- PER BLS (b) Rs. 70/- PER BLS
VII. Imported Wine & Cider (B.I.O)	Rs. 78/- PER BLS
VIII. Indian Made Wine & Cider (Imported Through S-IB Licenses Only)	Rs. 72/- PER BLS
IX. (a) RTD BEVERAGES—ALCOHOLIC CONTENT UPTO 5%	Rs. 60/- PER BLS
(b) RTD BEVERAGES—ALCOHOLIC CONTENT 5% TO 8%.	Rs. 75/- PER BLS
IX. Indian Made Wine & Cider (S-1 licensee)	Rs. 10/- per bottle (750 ml/650 ml) The wine/cider sold in bottles of sizes other than 750ml/650 ml shall be converted into units of 750ml/650 mls.

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7097.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डा० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्द्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, हिमाचल प्रदेश, एतद् द्वारा हिमाचल प्रदेश लिकर लाईसेंस रूलज, 1986 (जिन्हें यहाँ उसके पश्चात् “उक्त रूलज” कहा गया है) में संशोधन करता हूँ जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:

The Rule 36 shall be substituted by the following namely:—

The following licenses will be granted/allotted by way of Auction-cum-Tender process for the year 2025-26 on the terms and conditions as prescribed in the succeeding paras :—

1. (i) A license in form L-2 for retail vend of foreign liquor for sale to the public. The licensee will also be eligible to sell foreign liquor in wholesale to the licensees in form L-3, L-4, L-5, L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-12A, L-12B, L-12C etc. for consumption off the premises.
- (ii) A license in form L-14 for retail vend of country liquor for consumption on and off the premises. Such licensees are also allowed to sell foreign liquor in the rural areas.
- (iii) A license in form L-14-A for retail vend of country liquor for consumption off the premises. They are also allowed to sell foreign liquor in rural areas.
- (iv) A license in form L-20B for manufactures and retail sale of Country Fermented Liquor (Jhol).
2. The licenses shall be granted by inviting bids/tenders for each vend/ combination of vends termed as "Unit". Applications will be submitted in accordance with the procedure prescribed in this chapter. However, all applicants intending to participate in the allotment of vends are required to go through the terms and conditions of Excise Policy 2025-26 and submit the relevant forms, *i.e.* form A, form B and form in Annexure-A & Annexure-B, before participating in the Auction-cum-Tender.
3. The District In-charge in consultation with the Zonal Collector shall also fix the number and size of the units. The units should be formed keeping in view the viability of selling out the unit, geographical contiguity and the adjoining units should not be of abnormally high/low value.
4. The bid/tender form for allotment shall be available from the office of any Dy. Commissioner of State Taxes & Excise or Asstt. Commissioner of State Taxes & Excise In-charge of the District or from the office of the Addl./Jt. Commissioner of State Taxes & Excise of the Zone, free of cost. The tender form can also be downloaded from the website of the Department *i.e.* www.hptax.gov.in. In order to ensure revenue maximization and transparency, it will be duly publicized through advertisement in 2 to 3 leading Hindi and English newspapers.
5. The details of location of each retail vend/unit, reserve price, the minimum guaranteed quota of liquor fixed for each vend/unit and other levies as may be applicable, shall be available with the Dy. CSTE/ACSTE In-charge of the District who shall display the same on the office notice board for the information of the intending tenderers /bidders one day before the first day fixed for the receipt of the tenders.
6. The same applicant can file tender/bid for any number of units across the state but applicant shall not be allotted more than four units in any Excise Revenue District. However, in case of tendering of any units left-out after first phase of tender process, the condition of not allotting more than four units in any excise revenue District may be waived off by the District Allotment Committee in the interest of Govt. revenue, if any successful applicant shows his intention to apply for any of the left-out Units where there are no applications forthcoming in the excise revenue District.
7. The bids/tenders for the allotment can be submitted by the following:—
 - (a) an individual; or
 - (b) a body incorporated under the Indian Companies Act; or

-
- (c) a society registered under the Himachal Pradesh Co-operative Societies Act; or
- (d) a partnership firm; or
- (e) a Hindu undivided family.
8. When a Company or Society or Partnership firm or Hindu undivided family referred to in clauses (b), (c), (d) and (e) of para 7 above, applies for the allotment of a vend/unit, it must authorize an individual to act as an agent on behalf of the applicant, who shall be amenable in full to the Criminal Courts in India.
9. An individual applicant should fulfill the following conditions to be eligible to submit bid/tender :—
- (i) He/She should be a citizen of India.
- (ii) He/She should have attained the age of 21 years on the day of bid/tender.
- (iii) He/She should not have been blacklisted or debarred from holding an excise license under the provisions of any Rules made under the Punjab Excise Act 1914, as applicable in the State of Himachal Pradesh/ the Himachal Pradesh Excise Act, 2011. Any person, who has been convicted of any excise offence by any court of law unless finally acquitted, shall be automatically debarred from holding the license.
- (iv) He/She should not be a defaulter of any Government dues and should have cleared all the arrears, if any, due to be paid by him upto the date of filing of application for allotment.
- (v) He/She should possess good moral character and should have no criminal background nor should have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
10. The conditions of eligibility mentioned in para 9 above shall apply to all the partners in case of a partnership firm, every member of any other association of persons mentioned in Para 7 above, Karta of a Hindu undivided family and every individual acting as an agent on behalf of the applicant in other cases.
11. The applicant must fulfill the following conditions:—
- (i) He should be solvent and should have the necessary funds or should have made arrangements for the necessary funds, for conducting the business the details of which shall be made available to the licensing authority, if required and the value of the assets held by him as declared in Form 'A' attached to the application form should be atleast 25% of the annual License Fee of the vend/unit for which the application is filed.
- (ii) He will establish the liquor vend in the premises which may be provided by local bodies subject to the approval of the Department failing which he should possess or should have an arrangement for taking on rent suitable premises in the specified locality for opening the shop in accordance with the provisions of Himachal Pradesh Liquor License Rules, 1986 and that the proposed premises should not have been constructed in violation of any law or Rules.

- (iii) He should agree not to employ any salesman or representative who has criminal background as mentioned in clause (v) of point No. 9 above or who suffers from any infectious or contagious disease or is below 21 years of age.
12. All the partners of a firm shall be jointly and severally liable to meet the liabilities.
13. Every tender for the allotment of vend/unit shall be made in the prescribed format. A non-refundable bid/tender fee shall be deposited by every person who wishes to participate in the bid process or file tender. The bid/tender fee may be paid in cash or through Bank Draft at the time of entry into the Auction-cum-Tender hall. An applicant can submit as many tenders as he wants but each such tender must be accompanied by the prescribed tender fee. The tender will be submitted to the Dy. CSTE/ACSTE In-charge of the concerned district within which the vend/unit is situated. A non-refundable tender fee shall be as under :—
- | Value of a Vend/Unit | Tender Fee |
|-----------------------------------|----------------|
| 1. Upto 6,00,00,000/- | Rs. 50,000/- |
| 2. 6,00,00,001/- to 8,00,00,000/- | Rs. 1,00,000/- |
| 3. 8,00,00,001/- and above | Rs. 2,00,000/- |
| 4. Country Fermented Liquor | Rs. 25,000/- |
14. Any applicant shall not be allowed to file more than one application for same vend/unit.
15. The tenderer/bidder is required to submit following documents alongwith the tender:—
- A bank draft drawn in favour of the Dy. CSTE/ACSTE In-charge of the district or the Commissioner of State Taxes & Excise issued by a Scheduled Commercial Banks of India, Earnest Money with each tender which shall be equal to 2% of the reserve price fixed for the vend/unit. In case the bidder/tenderer is awarded the license, the earnest money shall be adjusted against the advance License Fee payable. In other cases it shall be returned to the tenderer/bidder by the Dy. CSTE/ACSTE In-charge of the District as soon as the selection process is over. In case any vend/unit which is allotted in favour of any applicant but not confirmed by the CSTE, H.P. and the same vend/unit is put for allotment by clubbing/declubbing in the interest of government of revenue then the any advance fee deposited shall be returned/refunded to the applicant by the District Incharge without any interest.
 - Declaration of solvency in the prescribed form (minimum 25 percent of the value of the Unit/vend). The licensee has to submit solvency certificate duly attested by the officer not below the rank of “Naib-Tehsildar” or “Solvency Certificate issued by Bank” or he shall produce a net worth certificate duly certified by a Chartered Accountant registered with ICAI” or “registered valuer of immovable property under Wealth Tax Act, 1957.
 - An affidavit in the prescribed form annexed with the Excise Announcement.
 - Two latest photographs alongwith proof of residence in the form of copies of the Voter Identity Card/Ration Card.
 - A copy of valid PAN Card and Aadhar Card.
 - A prescribed tender form duly completed.

16. The District In-charge shall fix the minimum reserve price of each unit based on the Minimum Guaranteed Quota. In case the sub-vend of unit is regularized the value of the sub-vend in the financial year will be added to that unit after giving the general increase as per Excise Announcements 2025-26 and the reserve price shall be fixed by the District In-charge accordingly. The quota of closed vends will be allocated to the nearby vends. In case of opening of a new vend, quota of that vend will be determined by the District In-charge concerned.

There shall be a fixed license fee in respect of Country Liquor. In the case of IMFL and BII, there shall be three slabs of license fee based on EDP rates and for the purposes of fixation of reserve price of the vend/unit, the license fee @ Rs. 460/- shall be taken as reference.

The annual license fee (Minimum Vend Value) of a particular vend/unit shall finally be based on the highest bid/tender offered by successful tenderer/bidder. The annual quota of Country Liquor for fixation of MVV and the quota of IMFL for the purpose of fixation of Minimum Vend Value will increase/decrease proportionately to the bid/tender. The Dy. CSTE/ACSTE incharge of the District will monitor the actual lifting of IMFL in addition to Country Liquor on quarterly basis and ensure that the license fee is deposited as prescribed.

In case, if the applicant bids/tenders more than the reserve price fixed for the vend/unit and if the successful allottee is not able to lift the enhanced quota in respect of Country Liquor as per his bid/tender, the penalty as per condition No. 3.3 shall be applicable on the Minimum Guaranteed Quota which was originally fixed prior to Auction-cum-Tender:

Provided that if the successful allottee bids/tenders less than the reserve price fixed of the vend/unit, in such case if the successful allottee is not able to lift the entire Minimum Guaranteed Quota fixed as per bid/tender in respect of Country Liquor only, penalty as per condition No. 3.3 shall be applicable on the Minimum Guaranteed Quota fixed as per his bid/tender.:

Provided further that the successful allottee shall have to pay the entire amount of bid money offered by him even if he fails to lift the Minimum Guaranteed Quota in respect of Country Liquor.

If the unit is allotted less than the reserve price, then the Financial Commissioner (Excise)-cum-Commissioner of State Taxes and Excise, H.P. will have the absolute right to accept and reject such bid/tender in the interest of Government revenue.

In case if the successful allottee lifts more than the Country Liquor quota determined after the Auction-cum-Tender then the successful allottee shall have to deposit the license fee on such additional quota of Country Liquor lifted by him.

The licensee shall have to deposit the license fee of IMFL as per the bid/tender. In no case, the final value of the unit shall be less than the bid/tender offered by the successful allottee.

Once the licensee has lifted IMFL (slab-wise) equivalent to his vend/unit value of IMFL and he desires to lift additional IMFL beyond his vend/unit value, the licensee shall be liable to pay the prescribed license fee as per the slabs alongwith the additional

- license fee and any other cess prescribed in the Excise Policy 2025-26 for the additional lifting of IMFL after the approval of the Collector. In such a case the final value of the vend/unit shall exceed as per bid/tender already offered by him.
17. If bidder/tenderer offers bid/tender more than the reserve price which appears to be speculative, the Committee shall direct to the bidder/tenderer to deposit the additional security amount at the time of bidding/tendering as under :—
 1. Upto 15 % = Nil
 2. Above 15 % to 30% = 15 % of differential amount between reserve price & bid/tender offered.
 3. Above 30 % to 50 % = 25 % of differential amount between reserve price & bid/tender offered.
 4. Above 50 % = 50 % of differential amount between reserve price & bid/tender offered.
 18. The tender complete in all respects will be submitted one day prior fixed for the opening of such tender before such date(s) as may be fixed by the Department. However, the District allotment Committee can accept the tender on the day of Auction-cum-Tender in the interest of Government revenue. The concerned Dy. CSTE/ACSTE In-charge of the District or such other Officer as may be authorized by him to receive the tenders, shall issue a receipt to the applicant in the prescribed format.
 19. The allotment of units/vends through Auction-cum-Tender shall be made by the District Allotment Committee. The District Allotment Committee shall consist of the Deputy Commissioner of the concerned District, Collector (Excise) of the Zone, Dy. Commissioner of State Taxes & Excise /Asstt. Commissioner of State Taxes & Excise in-charge of the district and any other gazetted officer of the Department nominated by the Commissioner of State Taxes & Excise. In case the Deputy Commissioner of the District is not available due to unavoidable circumstances, then the ADC or ADM of the concerned District shall form part of the District Allotment Committee. The Chairman of the Committee (Presiding Officer) will be Deputy Commissioner/ ADC/ADM as the case may be.
 20. The Committee shall fix the number, size and location of the boxes to be kept for collection of tenders. The boxes shall be sealed in the presence of the Committee. The keys of the boxes shall remain in the custody of the Chairman. The boxes shall be taken up in ascending order of their marked number and opened/processed one at a time. They will be brought before the Committee for its examination. The box shall be opened after announcement with regard to the unit/vends concerned and number of bidders. The unit wise/vend wise list of bidders shall be kept ready for reference and should be displayed prominently. Before announcing opening of the Boxes at the venue, the Chairman shall announce that if any other applicant wants to file tender for any Units, he can do so. Thereafter, with the permission of the Committee, the seal of the box shall be opened. The bids/tenders shall be brought out and processed unit wise/vend wise. Unit Wise/vend Wise number of bids/tenders received from the box shall again be announced. The unit/vend shall be allotted to the highest bidder/tenderer quoting equal to or above the reserve price subject to the other provisions of the policy.

In case more than one applicant has given the same bid for any particular vend/unit, the Committee shall select the successful allottee for such vend/unit by way of draw of lots. The result shall be announced and video graphed.

21. In case where any unit remains un-allotted by 31st March, 2025, the Dy. Commissioner of State Taxes and Excise / Asstt. Commissioner of State Taxes and Excise, I/c of the District with the approval of Collector (Excise) may allow the existing licensee of such unit during the previous year 2024-25 at his option to continue operating the same till the time it is allotted or by 10th April, 2025 whichever is earlier. In case the existing licensee refuses to run the unit after 31st March, 2025, then the Commissioner of State Taxes and Excise or Collector (Excise) of the Zone or Dy.CST&E /ACST & EI/c of the District may allow any other person to run the unit till the unit is allotted afresh or by 10th April, 2025 whichever is earlier. The quota and license fee/penalty payable by such licensee for such period shall be computed for the days of his operation beyond 31st March, 2025 proportionately on the quota for such unit for the year 2025-26. This license fee shall be payable on daily basis.

In case any unit still remains un-allotted upto 10th April or the next working day in case 10th April happens to be a holiday, the unit shall be disposed of by the Commissioner of State Taxes and Excise by taking appropriate measures as he may deem fit in the interest of revenue, in consultation with the Collector (Excise) and the Dy. CST&E/ACST&E I/c of the District concerned.

22. During the currency of the year, if contingency of re-allotment of vend/unit arises, the Allotment Committee shall consist of the Collector (Excise) of the Zone, Dy. Commissioner of State Taxes & Excise/Asstt. Commissioner of State Taxes & Excise I/c of the District concerned and one Asstt. Commissioner of State Taxes & Excise nominated by the Collector (Excise).
23. In case there is no bid/tender for a particular vend/unit, the Collector (Excise) shall take necessary steps for the allotment of such vend/unit as per the directions of the Commissioner of State Taxes & Excise-cum-Financial Commissioner (Excise), H.P.
24. The Dy. Commissioner of State Taxes & Excise /Asstt. Commissioner of State Taxes & Excise I/c of the district shall display on the notice board, the list of the successful allottees whose offers for allotment have been confirmed and also a list of those whose offers have not been confirmed by the Commissioner of State Taxes & Excise, Himachal Pradesh.
25. If any person who has been allotted vend/unit fails to make deposit of the amount of license fee/security or on confirmation of the allotment refuses to accept the license, the license may be re-allotted by any prescribed arrangement and such allottee shall not be entitled for refund of any amount he has deposited or shall not be entitled to any other claim. Such defaulting allottee shall further be liable to make up the loss of revenue to the Government and it will be recoverable from him as arrear of Land Revenue.
26. The complete process of submission of bids/tenders and opening of tenders be completed during the hours *i.e.* 09.00 AM to 06.00 PM and shall be video graphed.
27. The allotment shall take place at the duly publicized venue on the date and time to be fixed by the Department. Any other person who wishes to submit tender in the tender

hall before opening the tender box, may be allowed to enter the tender hall after completion of prescribed formalities with the prior approval of the District Allotment Committee. If any person commits misconduct at the venue, he shall be debarred from participating in the proceedings and the amount of Earnest Money deposited by him alongwith the tender fee shall be forfeited.

28. In case there is a variation in the quoted amount as mentioned in figures and words in the tender form, the amount mentioned in words shall take precedence. In case the amount quoted in tender form is illegible either in figures or words, the legible amount shall be considered. Further, the tender containing illegible amount both in figures and words, shall be rejected and the earnest money shall be forfeited.
29. The licensee shall have to pay 10% of the vend/unit value as advance fixed license fees as per the schedule below:—

Sl. No.	Stage	Percentage of amount to be deposited out of the 10% advance fixed license fees
1.	At the time allotment of the unit	50%
2.	Within 3 days of allotment of the unit	25%
3.	Within 6 days of allotment of the unit or 31st March, 2025 whichever is earlier.	25%

The licensee shall be allowed to operate the liquor vends only if the complete advanced fixed license fees above is deposited as prescribed above. In addition to this, the licensee shall have to submit security amount equal to 6% of the Bid/Tender offered by him in the shape of FDR/Bank Guarantee of Scheduled Commercial Banks of India valid upto 30th June of the next financial year *i.e.* 2026-27, duly pledged in favour of the District In-charge concerned by 15th of April of the concerned financial year. The above mentioned advance shown in the table deposited before 31-03-2025 shall be counted towards the excise revenue for the Excise Policy 2025-26.

In case of failure to deposit the entire advanced fixed license fee, the allotment of vends/units shall be cancelled by the Collector of the Zone concerned and the same shall be put up for re-allotment. Any advance amount deposited by such licensee shall be forfeited.

However, if the licensee submits the security amount, the cancellation proceedings in respect of defaulting unit/vend may be dropped by the Zonal In-charge by imposing a maximum penalty upto Rs. 1,00,000/- and the licensee shall be allowed to continue the operations.

30. The MGQ of Country Liquor allotted to a unit shall further be divided into twelve equal parts as per the condition No. 3.3 to be lifted compulsorily on monthly basis on the payment of the license fee thereon. However, if the licensee fails to lift the minimum guaranteed quota of Country Liquor for the month, he shall be required to deposit the license fee for the said month and if he fails to lift the prescribed quota he shall be liable for action as per condition No. 3.3 of this policy. The licensee shall have to deposit the entire license fee on the monthly basis. This condition shall not be applicable for IMFL.

31. Every intending bidder/tenderer in the Auction-*cum*-Tender shall bring along with him Eligibility Claim as defined in the allotment process mentioned in forgoing paras. If eligibility claim of a bidder/tenderer is found to be defective the same shall be rejected with reasons to be recorded in writing.
32. The Auction-*cum*-Tender shall be conducted for each unit separately. The Tenders shall be opened for each unit after the completion of bidding process is over and no more bids are forthcoming. In case the bids / tenders received from the bidders are below the reserve price, then the District Allotment Committee may auction all the units of a district by clubbing or de-clubbing the units. However, the Presiding Officer may in the interest of Government revenue, auction more than one unit together or whole of the district together on the day of allotment. Only in the case of an eventuality when an entire district is intended to be put to auction, the Presiding Officer will give the intending bidders an opportunity to also file a tender for the whole district as well at this stage. However, the Auction-*cum*-Tender process for the whole district shall be resorted to only once the Auction-*cum*-Tender process of each unit or more than one unit has been exhausted keeping in view the interest of Government revenue.
33. The Presiding Officer may refuse any bid/tender, which he considers to be merely speculative. However, reasons in this regard will be recorded in writing.
34. The Presiding Officer may exclude any person, on account of his conviction or record as a bad character or on account of being suspected of pooling or indulging in other activities pre-judicial to Government revenue or for any other sufficient reason to be recorded in writing, from participating in the auction. He may further recommend to the Financial Commissioner (Excise) for blacklisting of that person.
35. If the Presiding Officer is of the opinion that the bids are sluggish as a result of suspected pooling, he may postpone the Auction-*cum*-Tender of that particular Unit/District.
36. When the Presiding Officer finds that a bid has crossed the predetermined threshold amount, an immediate deposit of part amount of the bid money (called 'Cash down' payment) as per condition No.17 above shall be deposited by the applicant. The cash down condition may be made applicable on that bid also which crosses the predetermined threshold amount if, in the opinion of the Presiding Officers an abnormally high jump is made from one to another only to take advantage of no or lower cash down condition. However, normally cash down condition will apply only for bids, which are made after this cash down condition is announced. The cash down condition will also be applicable on tenders also.
37. If the highest bid or bids, in respect of any vend or vends, received by the Presiding Officer at the auction/tender are rejected or not confirmed by the Financial Commissioner (Excise), the deposits of security made by the concerned bidder, shall be refunded to such bidder without any interest thereon. Deposit of advance amount shall confer no right on the highest bidder at auctions for the grant of a license.
38. If any person who is the highest bidder at the auction/tenders, either indulges in pooling by deliberately withdrawing from tender (or otherwise except as specifically provided) or fails to make deposit of the amount of advance license fee or on approval of his bid by the Financial Commissioner refuses to accept the license, the license may

- be re-allotted by any arrangement given in para 1.2 in Chapter-I and any differential amount in license fee and all expenses on such re-allotment or attempted re-allotment shall be recoverable from the said person as an arrear of land revenue.
39. In case any vends/units remained un-allotted by way of Auction-cum-Tender process then the Financial Commissioner (Excise) may sell the un-allotted vends/units by any arrangement given in para 1.2 in Chapter-I of Excise Policy.
 40. If the highest bid or bids in respect of any vend or unit received by the Presiding Officer at the auction/tender are approved and confirmed by the Financial Commissioner (Excise), the deposit of advance license fee made by the concerned bidder shall be counted towards the license fee in respect of the concerned vend/unit, and will be adjusted as prescribed and the remaining amount of license fee shall be paid by the licensee.
 41. While allotting the retail vends L-2/L-14/L-14A by Auction-cum-Tender, the Committee constituted for this purpose shall have the final authority to debar any such applicants whom the members of the Committee find out to be immediate family members of the defaulting licensees (whether current or old defaulter) from allotment of retail vends even if he/she is the highest bidder/successful allottee. The committee shall pass a speaking order in the matter and convey the same immediately to the Commissioner of State Taxes and Excise, H.P. for approval. The concerned District Incharge shall submit a certificate to the Commissioner of State Taxes and Excise, H.P. that no defaulter or his immediate family members have been permitted for allotment of excise units in his jurisdiction. The disqualified applicant/bidder in such cases shall have no right to appeal to the higher authority.
 42. The license fee payable for a particular month shall be deposited into the government treasury by the last working day of the same month and payment schedule of the annual license fees shall be as under :—

Month	Net instalment of license fee in % of total license fee	Adjustment (in%) if any.	Payment schedule when allotment done on/before 31st March, 2025
April 2025	8%	5%	3%
May 2025	9%	0	9%
June 2025	12%	0	12%
July 2025	10%	0	10%
August 2025	10%	0	10%
September 2025	10%	0	10%
October 2025	12%	0	12%
November 2025	12%	0	12%
December 2025	10%	0	10%
January 2026	7%	5%	2%
February 2026	—	0	-
March 2026	—	0	-
Total .	100%	10%	90%

If the licensee fails to deposit the monthly license fee upto the last day of the month, his vend/unit shall be sealed by the District Incharge on the 1st day of the following month and report the matter to the Zonal Collector immediately. The Zonal In-charge shall cancel the license of vend/unit within seven days positively and the advance

amount deposited shall be forfeited. However, if the licensee deposits monthly license fee within 7 days, the cancellation of license in respect of defaulting unit/vend may be dropped by the Zonal In-charge.

43. When the bidding for any license exceeds a figure of Rs. 1,00,00,000/- over the reserve price fixed for that unit, each further bid shall be multiple of Rs. 1,00,000/-.
44. Provided that in case the immediate cash deposit actually made at the fall of hammer is higher than 10% or more of the bid money, the highest bidder will not be required to make a separate deposit equivalent to 10% of the bid money.
45. In order to promote "Green Himachal Clean Himachal", the retail licensees shall maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be placed inside and outside the vend. Non-compliance of this provision will attract a penalty of Rs. 5,000/- for the first time and subsequent non-compliance, a penalty of Rs. 10,000/- shall be imposed by the District In-charge. The Retail sale licensees will make adequate fire safety arrangements.
46. The retail licensees may add/delete partner(s) with the approval of the Collector of the Zone concerned, during the currency of the license period subject to the condition that the new partner(s) fulfill the prescribed eligibility criteria. The addition/deletion may be done subject to payment of Rs. 3 lakh per partner for addition and Rs. 6 lakh per partner for deletion. Further, deletion can be done only within six months (*i.e.* upto 30th September, 2025).
47. In the event of death of a sole proprietor or any other case, the Collector (Excise) may allow the legal heir(s) to continue the license for the remaining period, provided that the legal heir(s) are otherwise eligible to hold the license.
48. If a license is held by a partnership firm, in the event of death of a partner, the survivor(s) and the legal heir(s) of the deceased or in the eventuality of death of all the partners, their legal heir(s), if otherwise eligible, may be allowed by the Collector (Excise) to hold the license for the remaining period of the financial year.
49. In case there is any change in the territories of Municipal Corporation/Municipal Committee/Notified Area Committee and existing units/vends from the rural areas are added to the above mentioned local bodies, in that case, the existing L-14 vends may be segregated into L-2 and L-14 vends and the existing quota of IMFL and CL may be allotted accordingly to these vends. This shall not be deemed as change in composition of a unit for the purposes of Auction-cum-Tender.
50. If the confirmation from the Commissioner of State Taxes and Excise-cum-Financial Commissioner (Excise) is not received by 31st March, 2025, the Collector (Excise) may assume that the Financial Commissioner (Excise) has accorded confirmation for allotment.
51. The additional license in form L-2S/L-14S/L-14AS shall be granted to a retail licensee with the main vend in form L-2/L-14/L-14A within the State. The fixed annual license fee for the above licenses will be Rs. 3,00,000/-. Whereas, keeping in view the issue of smuggling of liquor into the State, the L-2S/L-14S/L-14AS vends shall be granted within a distance of 100 meter from the borders on the payment of Rs.1,50,000/- as annual license fee. Such a L-2S/L-14S/L-14AS vends may be allowed within the

distance of not more than the one third of the total distance between the vends of the applicant licensee/s and that of vends of the other licensee(s) in the vicinity, thereby creating a residual buffer area between the vends of one licensee and that of another licensee. The L-2S/L-14S/L-14AS shall be approved and granted by the Collector of the Zone concerned. The quota of Country Liquor of the L-2S/L-14S/L-14AS shall be allotted by the Collector (Excise) of the Zone concerned out of the quota allotted to the vend for which the L-2S/L-14S/L-14AS is approved.

In case of opening of L-2S/L-14S/L-14AS at inter-district border, the Collector shall decide the matter by considering the opinions of District In-charges of concerned districts if both districts fall within the same zone. However, if the matter pertains to districts located in different zones, the Collectors of both the Zones shall collectively decide the matter. For the purposes of the vends/additional license in form L-2S/L-14S/L-14AS, No NOC/ resolution, from the Gram Sabha/Gram Panchayat shall be required where any vend/additional license in form L-2S/L-14S/L-14AS is to be granted. The license in form L-2A/L-14C (ahata) shall also be granted by the Collector of the Zone to the licensee holding license in form L-2S/L-14S/L-14AS.

52. In case of liquor remain unsold with outgoing licensee, he shall transfer his un-sold quota to the successful licensee with the permission of the Collector of the Zone concerned. The unsold stock of liquor upto 3% of the Minimum Guaranteed Quota of the preceding year i.e. 2024-25, in the vend, shall not be adjusted in the Minimum Guaranteed Quota for the next year i.e. 2025-26. The successful licensee shall have to take this unsold stock on payment of license fee @ of 50% as is prescribed for the year 2025-26 and no excise duty and VAT shall be charged thereon.

The unsold stock of liquor in the vend as on 31-3-2025 exceeding 3% of the Minimum Guaranteed Quota of the preceding year i.e. 2024-25 shall be adjusted in the Minimum Guaranteed Quota for the next year i.e. 2025-26 and license fee shall be charged on that stock at the rate prescribed for the year 2025-26 but no Excise Duty and VAT shall be charged on such stock. It is further clarified that Minimum Guaranteed Quota for the year 2025-26 will have to be lifted as it is as prescribed in the Excise Policy 2025-26.

53. The retail vends can be opened in any of the markets, malls, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in the State are followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc.
54. All other terms and conditions applicable for the allotment of vends by Auction-cum-Tender shall apply mutatis mutandis to the allotment of vends by any other mode as per Himachal Pradesh Liquor License Rules, 1986.
55. All the relevant provisions of the previous year i.e. Excise Policy for the year 2024-25, Excise Announcements and other relevant enactments/rules thereunder etc. shall apply mutatis mutandis for the year 2025-26 to the extent they are in conformity with the Excise Policy 2025-26.
56. The Minimum Guaranteed Quota of CL shall be unit-wise whereas the passes shall be issued vend-wise similarly the passes in case of IMFL shall be issued vend-wise.
57. The licensee may have an option to sell and store both type of liquor i.e. IMFL and Country Liquor in the L-2 retail vend in the urban areas, having the quota of Country

Liquor in any vend of that unit, on the same pattern which exist in rural areas with the prior permission of the Collector of the Zone concerned.

58. In case any licensee deposits the fee in the wrong head/sub-head, the same will be refunded/adjusted by the Collector of the Zone with the prior approval of the Financial Commissioner (Excise)-cum-Commissioner of State Taxes and Excise, H.P.

59. (a) The department has identified the locations mentioned below to open High End Wine shops:—

1. District Kullu : Hotel Kunzum (Manali); HP TDC Hotel at Dohlunala
2. District Kangra : Hotel Dhauladhar (Dharmashala), Hotel Bhagsu, (McLeodganj)
3. District Shimla : Ashiana Goofa (The Ridge), Apple Blossom (Fagu), Tuti Kandi, M.C. Parking, Shimla.

If the H.P. Tourism Corporation agrees to lease out the required space in these identified locations then the terms and condition for High End Wine shops shall be as under :—

- (i) The quota of such high end wine shop will be reduced from the total quota of the same unit of the concerned licensee in whose jurisdiction such premises would be opened.
 - (ii) Fixed license fees of the concerned license will be Rs. 6 lakhs.
 - (iii) The High End Wine shops License for retail sale of all type of Beer, Wines, Ciders & RTD beverages, BIO Brands and IMFS/BII with EDP above Rs. 3601/- in the High End Wine shops.
- (b) The High End Vends can also be opened in any Tourism (HPTDC Hotel) by the successful licensee of that area.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English Text of State Taxes and Excise Department Notification No.7-1/2025-Exn-7097 Dated 27-03-2025 As Required Under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7097.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as

applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules:—

The Rule 36 shall be substituted by the following namely:—

The following licenses will be granted/allotted by way of Auction-*cum*-Tender process for the year 2025-26 on the terms and conditions as prescribed in the succeeding paras :—

1. (i) A license in form L-2 for retail vend of foreign liquor for sale to the public. The licensee will also be eligible to sell foreign liquor in wholesale to the licensees in form L-3, L-4, L-5, L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-12A, L-12B, L-12C etc. for consumption off the premises.
- (ii) A license in form L-14 for retail vend of country liquor for consumption on and off the premises. Such licensees are also allowed to sell foreign liquor in the rural areas.
- (iii) A license in form L-14-A for retail vend of country liquor for consumption off the premises. They are also allowed to sell foreign liquor in rural areas.
- (iv) A license in form L-20B for manufactures and retail sale of Country Fermented Liquor (Jhol).
2. The licenses shall be granted by inviting bids/tenders for each vend/ combination of vends termed as "Unit". Applications will be submitted in accordance with the procedure prescribed in this chapter. However, all applicants intending to participate in the allotment of vends are required to go through the terms and conditions of Excise Policy 2025-26 and submit the relevant forms, *i.e.* form A, form B and form in Annexure-A & Annexure-B, before participating in the Auction-*cum*-Tender.
3. The District In-charge in consultation with the Zonal Collector shall also fix the number and size of the units. The units should be formed keeping in view the viability of selling out the unit, geographical contiguity and the adjoining units should not be of abnormally high/low value.
4. The bid/tender form for allotment shall be available from the office of any Dy. Commissioner of State Taxes & Excise or Asstt. Commissioner of State Taxes & Excise In-charge of the District or from the office of the Addl./Jt. Commissioner of State Taxes & Excise of the Zone, free of cost. The tender form can also be downloaded from the website of the Department *i.e.* www.hptax.gov.in. In order to ensure revenue maximization and transparency, it will be duly publicized through advertisement in 2 to 3 leading Hindi and English newspapers.

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5. The details of location of each retail vend/unit, reserve price, the minimum guaranteed quota of liquor fixed for each vend/unit and other levies as may be applicable, shall be available with the Dy. CSTE/ACSTE In-charge of the District who shall display the same on the office notice board for the information of the intending tenderers /bidders one day before the first day fixed for the receipt of the tenders.
 6. The same applicant can file tender/bid for any number of units across the state but applicant shall not be allotted more than four units in any Excise Revenue District. However, in case of tendering of any units left-out after first phase of tender process, the condition of not allotting more than four units in any excise revenue District may be waived off by the District Allotment Committee in the interest of Govt. revenue, if any successful applicant shows his intention to apply for any of the left-out Units where there are no applications forthcoming in the excise revenue District.
 7. The bids/tenders for the allotment can be submitted by the following:—
 - (a) an individual; or
 - (b) a body incorporated under the Indian Companies Act; or
 - (c) a society registered under the Himachal Pradesh Co-operative Societies Act; or
 - (d) a partnership firm; or
 - (e) a Hindu undivided family.
 8. When a Company or Society or Partnership firm or Hindu undivided family referred to in clauses (b), (c), (d) and (e) of para 7 above, applies for the allotment of a vend/unit, it must authorize an individual to act as an agent on behalf of the applicant, who shall be amenable in full to the Criminal Courts in India.
 9. An individual applicant should fulfill the following conditions to be eligible to submit bid/tender :—
 - (i) He/She should be a citizen of India.
 - (ii) He/She should have attained the age of 21 years on the day of bid/tender.
 - (iii) He/She should not have been blacklisted or debarred from holding an excise license under the provisions of any Rules made under the Punjab Excise Act 1914, as applicable in the State of Himachal Pradesh/ the Himachal Pradesh Excise Act, 2011. Any person, who has been convicted of any excise offence by any court of law unless finally acquitted, shall be automatically debarred from holding the license.
 - (iv) He/She should not be a defaulter of any Government dues and should have cleared all the arrears, if any, due to be paid by him upto the date of filing of application for allotment.
 - (v) He/She should possess good moral character and should have no criminal background nor should have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
 10. The conditions of eligibility mentioned in para 9 above shall apply to all the partners in case of a partnership firm, every member of any other association of persons

mentioned in Para 7 above, Karta of a Hindu undivided family and every individual acting as an agent on behalf of the applicant in other cases.

11. The applicant must fulfill the following conditions:—

- (i) He should be solvent and should have the necessary funds or should have made arrangements for the necessary funds, for conducting the business the details of which shall be made available to the licensing authority, if required and the value of the assets held by him as declared in Form 'A' attached to the application form should be atleast 25% of the annual License Fee of the vend/unit for which the application is filed.
- (ii) He will establish the liquor vend in the premises which may be provided by local bodies subject to the approval of the Department failing which he should possess or should have an arrangement for taking on rent suitable premises in the specified locality for opening the shop in accordance with the provisions of Himachal Pradesh Liquor License Rules, 1986 and that the proposed premises should not have been constructed in violation of any law or Rules.
- (iii) He should agree not to employ any salesman or representative who has criminal background as mentioned in clause (v) of point No. 9 above or who suffers from any infectious or contagious disease or is below 21 years of age.

12. All the partners of a firm shall be jointly and severally liable to meet the liabilities.

13. Every tender for the allotment of vend/unit shall be made in the prescribed format. A non-refundable bid/tender fee shall be deposited by every person who wishes to participate in the bid process or file tender. The bid/tender fee may be paid in cash or through Bank Draft at the time of entry into the Auction-cum-Tender hall. An applicant can submit as many tenders as he wants but each such tender must be accompanied by the prescribed tender fee. The tender will be submitted to the Dy. CSTE/ACSTE In-charge of the concerned district within which the vend/unit is situated. A non-refundable tender fee shall be as under :—

Value of a Vend/Unit	Tender Fee
1. Upto 6,00,00,000/-	Rs. 50,000/-
2. 6,00,00,001/- to 8,00,00,000/-	Rs. 1,00,000/-
3. 8,00,00,001/- and above	Rs. 2,00,000/-
4. Country Fermented Liquor	Rs. 25,000/-

14. Any applicant shall not be allowed to file more than one application for same vend/unit.

15. The tenderer/bidder is required to submit following documents alongwith the tender:—

- (i) A bank draft drawn in favour of the Dy.CSTE/ACSTE In-charge of the district or the Commissioner of State Taxes & Excise issued by a Scheduled Commercial Banks of India, Earnest Money with each tender which shall be equal to 2% of the reserve price fixed for the vend/unit. In case the bidder/tenderer is awarded the license, the earnest money shall be adjusted against the advance License Fee payable. In other cases it shall be returned to the tenderer/bidder by the Dy. CSTE/ACSTE In-charge of the District as soon as the selection process is

over. In case any vend/unit which is allotted in favour of any applicant but not confirmed by the CSTE, H.P. and the same vend/unit is put for allotment by clubbing/declubbing in the interest of government of revenue then the any advance fee deposited shall be returned/refunded to the applicant by the District Incharge without any interest.

- (ii) Declaration of solvency in the prescribed form (minimum 25 percent of the value of the Unit/vend). The licensee has to submit solvency certificate duly attested by the officer not below the rank of "Naib-Tehsildar" or "Solvency Certificate issued by Bank" or he shall produce a net worth certificate duly certified by a Chartered Accountant registered with ICAI" or "registered valuer of immovable property under Wealth Tax Act, 1957.
 - (iii) An affidavit in the prescribed form annexed with the Excise Announcement.
 - (iv) Two latest photographs alongwith proof of residence in the form of copies of the Voter Identity Card/Ration Card.
 - (v) A copy of valid PAN Card and Aadhar Card.
 - (vi) A prescribed tender form duly completed.
16. The District In-charge shall fix the minimum reserve price of each unit based on the Minimum Guaranteed Quota. In case the sub-vend of unit is regularized the value of the sub-vend in the financial year will be added to that unit after giving the general increase as per Excise Announcements 2025-26 and the reserve price shall be fixed by the District In-charge accordingly. The quota of closed vends will be allocated to the nearby vends. In case of opening of a new vend, quota of that vend will be determined by the District In-charge concerned.

There shall be a fixed license fee in respect of Country Liquor. In the case of IMFL and BII, there shall be three slabs of license fee based on EDP rates and for the purposes of fixation of reserve price of the vend/unit, the license fee @ Rs. 460/- shall be taken as reference.

The annual license fee (Minimum Vend Value) of a particular vend/unit shall finally be based on the highest bid/tender offered by successful tenderer/bidder. The annual quota of Country Liquor for fixation of MVV and the quota of IMFL for the purpose of fixation of Minimum Vend Value will increase/decrease proportionately to the bid/tender. The Dy. CSTE/ACSTE incharge of the District will monitor the actual lifting of IMFL in addition to Country Liquor on quarterly basis and ensure that the license fee is deposited as prescribed.

In case, if the applicant bids/tenders more than the reserve price fixed for the vend/unit and if the successful allottee is not able to lift the enhanced quota in respect of Country Liquor as per his bid/tender, the penalty as per condition No. 3.3 shall be applicable on the Minimum Guaranteed Quota which was originally fixed prior to Auction-cum-Tender:

Provided that if the successful allottee bids/tenders less than the reserve price fixed of the vend/unit, in such case if the successful allottee is not able to lift the entire Minimum Guaranteed Quota fixed as per bid/tender in respect of Country Liquor only,

penalty as per condition No. 3.3 shall be applicable on the Minimum Guaranteed Quota fixed as per his bid/tender:

Provided further that the successful allottee shall have to pay the entire amount of bid money offered by him even if he fails to lift the Minimum Guaranteed Quota in respect of Country Liquor.

If the unit is allotted less than the reserve price, then the Financial Commissioner (Excise)-cum-Commissioner of State Taxes and Excise, H.P. will have the absolute right to accept and reject such bid/tender in the interest of Government revenue.

In case if the successful allottee lifts more than the Country Liquor quota determined after the Auction-cum-Tender then the successful allottee shall have to deposit the licensee fee on such additional quota of Country Liquor lifted by him.

The licensee shall have to deposit the license fee of IMFL as per the bid/tender. In no case, the final value of the unit shall be less than the bid/tender offered by the successful allottee.

Once the licensee has lifted IMFL (slab-wise) equivalent to his vend/unit value of IMFL and he desires to lift additional IMFL beyond his vend/unit value, the licensee shall be liable to pay the prescribed license fee as per the slabs alongwith the additional license fee and any other cess prescribed in the Excise Policy 2025-26 for the additional lifting of IMFL after the approval of the Collector. In such a case the final value of the vend/unit shall exceed as per bid/tender already offered by him.

17. If bidder/tenderer offers bid/tender more than the reserve price which appears to be speculative, the Committee shall direct to the bidder/tenderer to deposit the additional security amount at the time of bidding/tendering as under :—
 1. Upto 15 % = nil
 2. Above 15 % to 30% = 15% of differential amount between reserve price & bid/tender offered.
 3. Above 30 % to 50 % = 25% of differential amount between reserve price & bid/tender offered.
 4. Above 50 % = 50% of differential amount between reserve price & bid/tender offered.
18. The tender complete in all respects will be submitted one day prior fixed for the opening of such tender before such date(s) as may be fixed by the Department. However, the District allotment Committee can accept the tender on the day of Auction-cum-Tender in the interest of Government revenue. The concerned Dy. CSTE/ACSTE In-charge of the District or such other Officer as may be authorized by him to receive the tenders, shall issue a receipt to the applicant in the prescribed format.
19. The allotment of Units/vends through Auction-cum-Tender shall be made by the District Allotment Committee. The District Allotment Committee shall consist of the Deputy Commissioner of the concerned District, Collector (Excise) of the Zone,

Dy. Commissioner of State Taxes & Excise /Asstt. Commissioner of State Taxes & Excise in-charge of the district and any other gazetted officer of the Department nominated by the Commissioner of State Taxes & Excise. In case the Deputy Commissioner of the District is not available due to unavoidable circumstances, then the ADC or ADM of the concerned District shall form part of the District Allotment Committee. The Chairman of the Committee (Presiding Officer) will be Deputy Commissioner/ ADC/ADM as the case may be.

20. The Committee shall fix the number, size and location of the boxes to be kept for collection of tenders. The boxes shall be sealed in the presence of the Committee. The keys of the boxes shall remain in the custody of the Chairman. The boxes shall be taken up in ascending order of their marked number and opened/processed one at a time. They will be brought before the Committee for its examination. The box shall be opened after announcement with regard to the unit/vends concerned and number of bidders. The unit wise/vend wise list of bidders shall be kept ready for reference and should be displayed prominently. Before announcing opening of the Boxes at the venue, the Chairman shall announce that if any other applicant wants to file tender for any Units, he can do so. Thereafter, with the permission of the Committee, the seal of the box shall be opened. The bids/tenders shall be brought out and processed unit-wise/vend wise. Unit-wise/vend-wise number of bids/tenders received from the box shall again be announced. The unit/vend shall be allotted to the highest bidder/tenderer quoting equal to or above the reserve price subject to the other provisions of the policy. In case more than one applicant has given the same bid for any particular vend/unit, the Committee shall select the successful allottee for such vend/unit by way of draw of lots. The result shall be announced and video graphed.
21. In case where any unit remains un-allotted by 31st March, 2025, the Dy. Commissioner of State Taxes and Excise / Asstt. Commissioner of State Taxes and Excise, I/c of the District with the approval of Collector (Excise) may allow the existing licensee of such unit during the previous year 2024-25 at his option to continue operating the same till the time it is allotted or by 10th April, 2025 whichever is earlier. In case the existing licensee refuses to run the unit after 31st March, 2025, then the Commissioner of State Taxes and Excise or Collector (Excise) of the Zone or Dy.CST&E /ACST&E I/c of the District may allow any other person to run the unit till the unit is allotted afresh or by 10th April, 2025 whichever is earlier. The quota and license fee/Penalty payable by such licensee for such period shall be computed for the days of his operation beyond 31st March, 2025 proportionately on the quota for such unit for the year 2025-26. This license fee shall be payable on daily basis.

In case any unit still remains un-allotted upto 10th April or the next working day in case 10th April happens to be a holiday, the Unit shall be disposed of by the Commissioner of State Taxes and Excise by taking appropriate measures as he may deem fit in the interest of revenue, in consultation with the Collector (Excise) and the Dy. CST&E/ACST&E I/c of the District concerned.
22. During the currency of the year, if contingency of re-allotment of vend/unit arises, the Allotment Committee shall consist of the Collector (Excise) of the Zone, Dy. Commissioner of State Taxes & Excise/Asstt. Commissioner of State Taxes & Excise I/c of the District concerned and one Asstt. Commissioner of State Taxes & Excise nominated by the Collector (Excise).
23. In case there is no bid/tender for a particular vend/unit, the Collector (Excise) shall take necessary steps for the allotment of such vend/unit as per the directions of the Commissioner of State Taxes & Excise-cum-Financial Commissioner (Excise) H.P.

24. The Dy. Commissioner of State Taxes & Excise /Asstt. Commissioner of State Taxes & Excise I/C of the district shall display on the notice board, the list of the successful allottees whose offers for allotment have been confirmed and also a list of those whose offers have not been confirmed by the Commissioner of State Taxes & Excise, Himachal Pradesh.
25. If any person who has been allotted vend/unit fails to make deposit of the amount of license fee/security or on confirmation of the allotment refuses to accept the license, the license may be re-allotted by any prescribed arrangement and such allottee shall not be entitled for refund of any amount he has deposited or shall not be entitled to any other claim. Such defaulting allottee shall further be liable to make up the loss of revenue to the Government and it will be recoverable from him as arrear of Land Revenue.
26. The complete process of submission of bids/tenders and opening of tenders be completed during the hours *i.e.* 09.00 am to 06.00 pm and shall be video graphed.
27. The allotment shall take place at the duly publicized venue on the date and time to be fixed by the Department. Any other person who wishes to submit tender in the tender hall before opening the tender box, may be allowed to enter the tender hall after completion of prescribed formalities with the prior approval of the District Allotment Committee. If any person commits misconduct at the venue, he shall be debarred from participating in the proceedings and the amount of Earnest Money deposited by him alongwith the tender fee shall be forfeited.
28. In case there is a variation in the quoted amount as mentioned in figures and words in the tender form, the amount mentioned in words shall take precedence. In case the amount quoted in tender form is illegible either in figures or words, the legible amount shall be considered. Further, the tender containing illegible amount both in figures and words, shall be rejected and the earnest money shall be forfeited.
29. The licensee shall have to pay 10% of the vend/unit value as advance fixed license fees as per the schedule below:—

SL. No.	Stage	Percentage of amount to be deposited out of the 10% advance fixed license fees
1.	At the time allotment of the unit	50%
2.	Within 3 days of allotment of the unit.	25%
3.	Within 6 days of allotment of the unit or 31st March, 2025 whichever is earlier.	25%

The licensee shall be allowed to operate the liquor vend only if the complete advanced fixed license fees above is deposited as prescribed above. In addition to this, the licensee shall have to submit security amount equal to 6% of the Bid/Tender offered by him in the shape of FDR/Bank Guarantee of Scheduled Commercial Banks of India valid upto 30th June of the next financial year *i.e.* 2026-27, duly pledged in favour of the District In-charge concerned by 15th of April of the concerned financial year. The above mentioned advance shown in the table deposited before 31-03-2025 shall be counted towards the excise revenue for the Excise Policy 2025-26.

In case of failure to deposit the entire advanced fixed license fee, the allotment of vends/units shall be cancelled by the Collector of the Zone concerned and the same shall be put up for re-allotment. Any advance amount deposited by such licensee shall be forfeited.

However, if the licensee submits the security amount, the cancellation proceedings in respect of defaulting unit/vend may be dropped by the Zonal In-charge by imposing a maximum penalty upto Rs. 1,00,000/- and the licensee shall be allowed to continue the operations.

30. The MGQ of Country Liquor allotted to a unit shall further be divided into twelve equal parts as per the condition No. 3.3 to be lifted compulsorily on monthly basis on the payment of the license fee thereon. However, if the licensee fails to lift the minimum guaranteed quota of Country Liquor for the month, he shall be required to deposit the license fee for the said month and if he fails to lift the prescribed quota he shall be liable for action as per condition No. 3.3 of this policy. The licensee shall have to deposit the entire license fee on the monthly basis. This condition shall not be applicable for IMFL.
31. Every intending bidder/tenderer in the Auction-cum-Tender shall bring alongwith him Eligibility Claim as defined in the allotment process mentioned in forgoing paras. If eligibility claim of a bidder/tenderer is found to be defective the same shall be rejected with reasons to be recorded in writing.
32. The Auction-cum-Tender shall be conducted for each unit separately. The Tenders shall be opened for each unit after the completion of bidding process is over and no more bids are forthcoming. In case the bids/tenders received from the bidders are below the reserve price, then the District Allotment Committee may auction all the units of a district by clubbing or de-clubbing the units. However, the Presiding Officer may in the interest of Government revenue, auction more than one unit together or whole of the district together on the day of allotment. Only in the case of an eventuality when an entire district is intended to be put to auction, the Presiding Officer will give the intending bidders an opportunity to also file a tender for the whole district as well at this stage. However, the Auction-cum-Tender process for the whole district shall be resorted to only once the Auction-cum-Tender process of each unit or more than one unit has been exhausted keeping in view the interest of Government revenue.
33. The Presiding Officer may refuse any bid/tender, which he considers to be merely speculative. However, reasons in this regard will be recorded in writing.
34. The Presiding Officer may exclude any person, on account of his conviction or record as a bad character or on account of being suspected of pooling or indulging in other activities pre-judicial to Government revenue or for any other sufficient reason to be recorded in writing, from participating in the auction. He may further recommend to the Financial Commissioner (Excise) for blacklisting of that person.
35. If the Presiding Officer is of the opinion that the bids are sluggish as a result of suspected pooling, he may postpone the Auction-cum-Tender of that particular Unit/District.
36. When the presiding Officer finds that a bid has crossed the predetermined threshold amount, an immediate deposit of part amount of the bid money (called 'Cash down')

- payment) as per condition No.17 above shall be deposited by the applicant. The cash down condition may be made applicable on that bid also which crosses the predetermined threshold amount if, in the opinion of the Presiding Officers an abnormally high jump is made from one to another only to take advantage of no or lower cash down condition. However, normally cash down condition will apply only for bids, which are made after this cash down condition is announced. The cash down condition will also be applicable on tenders also.
37. If the highest bid or bids, in respect of any vend or vends, received by the Presiding Officer at the auction/tender are rejected or not confirmed by the Financial Commissioner (Excise), the deposits of security made by the concerned bidder, shall be refunded to such bidder without any interest thereon. Deposit of advance amount shall confer no right on the highest bidder at auctions for the grant of a license.
 38. If any person who is the highest bidder at the Auction/tenders, either indulges in pooling by deliberately withdrawing from tender (or otherwise except as specifically provided) or fails to make deposit of the amount of advance license fee or on approval of his bid by the Financial Commissioner refuses to accept the license, the license may be re-allotted by any arrangement given in para 1.2 in Chapter-I and any differential amount in license fee and all expenses on such re-allotment or attempted re-allotment shall be recoverable from the said person as an arrear of land revenue.
 39. In case any vends/units remained un-allotted by way of Auction-cum-Tender process then the Financial Commissioner (Excise) may sell the un-allotted vends/units by any arrangement given in para 1.2 in Chapter-I of Excise Policy.
 40. If the highest bid or bids in respect of any vend or unit received by the Presiding Officer at the Auction/tender are approved and confirmed by the Financial Commissioner (Excise), the deposit of advance license fee made by the concerned bidder shall be counted towards the license fee in respect of the concerned vend/unit, and will be adjusted as prescribed and the remaining amount of license fee shall be paid by the licensee.
 41. While allotting the retail vends L-2/L-14/L-14A by Auction-cum-Tender, the Committee constituted for this purpose shall have the final authority to debar any such applicants whom the members of the Committee find out to be immediate family members of the defaulting licensees (whether current or old defaulter) from allotment of retail vends even if he/she is the highest bidder/successful allottee. The committee shall pass a speaking order in the matter and convey the same immediately to the Commissioner of State Taxes and Excise, H.P. for approval. The concerned District Incharge shall submit a certificate to the Commissioner of State Taxes and Excise, H.P. that no defaulter or his immediate family members have been permitted for allotment of excise units in his jurisdiction. The disqualified applicant/bidder in such cases shall have no right to appeal to the higher authority.
 42. The license fee payable for a particular month shall be deposited into the government treasury by the last working day of the same month and payment schedule of the annual license fees shall be as under :—

Month	Net instalment of license fee in % of total license fee	Adjustment (in%) if any.	Payment Schedule when allotment done on/before 31st March, 2025
April 2025	8%	5%	3%
May 2025	9%	0	9%

June 2025	12%	0	12%
July 2025	10%	0	10%
August 2025	10%	0	10%
September 2025	10%	0	10%
October 2025	12%	0	12%
November 2025	12%	0	12%
December 2025	10%	0	10%
January 2026	7%	5%	2%
February 2026	0	0	-
March 2026	0	0	-
Total. .	100%	10%	90%

If the licensee fails to deposit the monthly license fee upto the last day of the month, his vend/unit shall be sealed by the District Incharge on the 1st day of the following month and report the matter to the Zonal Collector immediately. The Zonal in-charge shall cancel the license of vend/unit within seven days positively and the advance amount deposited shall be forfeited. However, if the licensee deposits monthly license fee within 7 days, the cancellation of license in respect of defaulting unit/vend may be dropped by the Zonal In-charge.

43. When the bidding for any license exceeds a figure of Rs. 1,00,00,000/- over the reserve price fixed for that unit, each further bid shall be multiple of Rs. 1,00,000/-.
44. Provided that in case the immediate cash deposit actually made at the fall of hammer is higher than 10% or more of the bid money, the highest bidder will not be required to make a separate deposit equivalent to 10% of the bid money.
45. In order to promote "Green Himachal Clean Himachal", the retail licensees shall maintain cleanliness and hygiene in and around the shop. Adequate number of dustbins shall be placed inside and outside the vend. Non-compliance of this provision will attract a penalty of Rs. 5,000/- for the first time and subsequent non-compliance, a penalty of Rs. 10,000/- shall be imposed by the District In-charge. The Retail sale licensees will make adequate fire safety arrangements.
46. The retail licensees may add/delete partner(s) with the approval of the Collector of the Zone concerned, during the currency of the license period subject to the condition that the new partner(s) fulfill the prescribed eligibility criteria. The addition/deletion may be done subject to payment of Rs. 3 lakh per partner for addition and Rs. 6 lakh per partner for deletion. Further, deletion can be done only within six months (*i.e.* upto 30th September, 2025).
47. In the event of death of a sole proprietor or any other case, the Collector (Excise) may allow the legal heir(s) to continue the license for the remaining period, provided that the legal heir(s) are otherwise eligible to hold the license.
48. If a license is held by a partnership firm, in the event of death of a partner, the survivor(s) and the legal heir(s) of the deceased or in the eventuality of death of all the partners, their legal heir(s), if otherwise eligible, may be allowed by the Collector (Excise) to hold the license for the remaining period of the financial year.
49. In case there is any change in the territories of Municipal Corporation/Municipal Committee/Notified Area Committee and existing units/vends from the rural areas are

added to the above mentioned local bodies, in that case, the existing L-14 vends may be segregated into L-2 and L-14 vends and the existing quota of IMFL and CL may be allotted accordingly to these vends. This shall not be deemed as change in composition of a unit for the purposes of Auction-cum-Tender.

50. If the confirmation from the Commissioner of State Taxes and Excise-cum-Financial Commissioner (Excise) is not received by 31st March, 2025, the Collector (Excise) may assume that the Financial Commissioner (Excise) has accorded confirmation for allotment.
51. The additional license in form L-2S/L-14S/L-14AS shall be granted to a retail licensee with the main vend in form L-2/L-14/L-14A within the State. The fixed annual license fee for the above licenses will be Rs. 3,00,000/-. Whereas, keeping in view the issue of smuggling of liquor into the State, the L-2S/L-14S/L-14AS vends shall be granted within a distance of 100 meter from the borders on the payment of Rs.1,50,000/- as annual license fee. Such a L-2S/L-14S/L-14AS vends may be allowed within the distance of not more than the one third of the total distance between the vends of the applicant licensee/s and that of vends of the other licensee(s) in the vicinity, thereby creating a residual buffer area between the vends of one licensee and that of another licensee. The L-2S/L-14S/L-14AS shall be approved and granted by the Collector of the Zone concerned. The quota of Country Liquor of the L-2S/L-14S/L-14AS shall be allotted by the Collector (Excise) of the Zone concerned out of the quota allotted to the vend for which the L-2S/L-14S/L-14AS is approved.

In case of opening of L-2S/L-14S/L-14AS at inter-district border, the Collector shall decide the matter by considering the opinions of District In-charges of concerned districts if both districts fall within the same zone. However, if the matter pertains to districts located in different zones, the Collectors of both the Zones shall collectively decide the matter. For the purposes of the vends/additional license in form L-2S/L-14S/L-14AS, No NOC/ resolution, from the Gram Sabha/Gram Panchayat shall be required where any vend/additional license in form L-2S/L-14S/L-14AS is to be granted. The license in form L-2A/L-14C (ahata) shall also be granted by the Collector of the Zone to the licensee holding license in form L-2S/L-14S/L-14AS.

52. In case of liquor remain unsold with outgoing licensee, he shall transfer his unsold quota to the successful licensee with the permission of the Collector of the Zone concerned. The unsold stock of liquor upto 3% of the Minimum Guaranteed Quota of the preceding year *i.e.* 2024-25, in the vend, shall not be adjusted in the Minimum Guaranteed Quota for the next year *i.e.* 2025-26. The successful licensee shall have to take this unsold stock on payment of license fee @ of 50% as is prescribed for the year 2025-26 and no excise duty and VAT shall be charged thereon.

The unsold stock of liquor in the vend as on 31.3.2025 exceeding 3% of the Minimum Guaranteed Quota of the preceding year *i.e.* 2024-25 shall be adjusted in the Minimum Guaranteed Quota for the next year *i.e.* 2025-26 and license fee shall be charged on that stock at the rate prescribed for the year 2025-26 but no Excise Duty and VAT shall be charged on such stock. It is further clarified that Minimum Guaranteed Quota for the year 2025-26 will have to be lifted as it is as prescribed in the Excise Policy 2025-26.

53. The retail vends can be opened in any of the markets, malls, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in the

State are followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc.

54. All other terms and conditions applicable for the allotment of vends by Auction-cum-Tender shall apply mutatis mutandis to the allotment of vends by any other mode as per Himachal Pradesh Liquor License Rules 1986.
55. All the relevant provisions of the previous year *i.e.* Excise Policy for the year 2024-25, Excise Announcements and other relevant enactments/rules thereunder etc. shall apply mutatis mutandis for the year 2025-26 to the extent they are in conformity with the Excise Policy 2025-26.
56. The Minimum Guaranteed Quota of CL shall be unit-wise whereas the passes shall be issued vend-wise similarly the passes in case of IMFL shall be issued vend-wise.
57. The licensee may have an option to sell and store both type of liquor *i.e.* IMFL and Country Liquor in the L-2 retail vend in the urban areas, having the quota of Country Liquor in any vend of that unit, on the same pattern which exist in rural areas with the prior permission of the Collector of the Zone concerned.
58. In case any licensee deposits the fee in the wrong head/sub-head, the same will be refunded/adjusted by the Collector of the Zone with the prior approval of the Financial Commissioner (Excise)-cum-Commissioner of State Taxes and Excise, H.P.
59. (a) The department has identified the locations mentioned below to open High End Wine shops:—
 1. District Kullu : Hotel Kunzum (Manali); HP TDC Hotel at Dohlunala
 2. District Kangra : Hotel Dhauladhar (Dharmashala), Hotel Bhagsu, (McLeodganj).
 3. District Shimla : Ashiana Goofa (The Ridge), Apple Blossom (Fagu), Tuti Kandi, M.C. Parking, Shimla.

If the H.P. Tourism Corporation agrees to lease out the required space in these identified locations then the terms and condition for High End Wine shops shall be as under :—

- (i) The quota of such high end wine shop will be reduced from the total quota of the same unit of the concerned licensee in whose jurisdiction such premises would be opened.
 - (ii) Fixed license fees of the concerned license will be Rs. 6 lakhs.
 - (iii) The High End Wine shops License for retail sale of all type of Beer, Wines, Ciders & RTD beverages, BIO Brands and IMFS/BII with EDP above Rs. 3601/- in the High End Wine shops.
- (b) The High End Vends can also be opened in any Tourism (HPTDC Hotel) by the successful licensee of that area.

Sd/-

Commission of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7098.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डा० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात् “उक्त रूलज कहा गया है”) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In Rule 9.5 clause 3B shall be substituted as under :—

“The manufacturers/non-manufacturers, who own liquor brands shall be allowed to get their brands of IMFL, Beer and Wine/Cider registered, manufactured and marketed in the State and also exported subject to proper bottling/lease agreement with the manufacturers located in the State subject to following conditions :—

- (a) A person intending to enter into lease/bottling arrangement shall furnish ITRs of at least three previous years along with the agreement. However, this condition shall not be applicable to the newly constituted company or individual intending to enter into such lease/bottling agreement.
- (b) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh in case of winery and Rs. 25 lakh in case of other manufacturers needs to be furnished by the lessee. This security amount shall liable to be forfeited in case of any breach of conditions of license by the lessee.
- (c) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.
- (d) The lessor and lessee shall be held jointly and severally responsible for the payment of all government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.
- (e) The fixed license fee shall be Rs. 6 lakh per bottling tie-up/agreement in case of IMFL/CL.

हस्ताक्षरित /—

राज्य कर एवं आबकारी आयुक्त,

[Authoritative English Text of State Taxes and Excise Department Notification No.7-1/2025-EXN-7098, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7098.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In Rule 9.5 clause 3B shall be substituted as under :—

“The manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of IMFL, Beer and Wine/Cider registered, manufactured and marketed in the State and also exported subject to proper bottling/lease agreement with the manufacturers located in the State subject to following conditions :—

- (a) A person intending to enter into lease/bottling arrangement shall furnish ITRs of at least three previous years along with the agreement. However, this condition shall not be applicable to the newly constituted company or individual intending to enter into such lease/bottling agreement.
- (b) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh in case of winery and Rs. 25 lakh in case of other manufacturers needs to be furnished by the lessee. This security amount shall liable to be forfeited in case of any breach of conditions of license by the lessee.
- (c) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.
- (d) The lessor and lessee shall be held jointly and severally responsible for the payment of all government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.

- (e) The fixed license fee shall be Rs. 6 lakh per bottling tie-up/agreement in case of IMFL/CL.

Sd/-
Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7099.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डा० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद्वारा हिमाचल प्रदेश लिक्कर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. The sub-rule 31 (ii) of rule 37 shall be substituted as under :—

Unless otherwise specified, all the licensees under these rules shall sell bottled liquor of the following strength:—

Sr. No.	Kind of liquor	Strength	Specification if any
a)	Indian Made Foreign Spirit.	36.9 degree under proof to 12.35 degree under proof.	—
b)	Indian Made Foreign Spirit.	35 degree under poof to 25 degree under proof.	Bottled spirit <i>i.e.</i> Rum.
c)	Indian Made Foreign Spirit.	35 degree under proof to 30 degree under proof	Bottled spirit <i>i.e.</i> Gin and Vodka.
d)	Indian Made Beer	Not exceeding 8.25% alcohol	—
e)	Indian Made Sweets & Wines.	Not exceeding 30% proof	—
f)	Indian Made Cider	Not exceeding 30%	—
g)	Country Spirit Ordinary or Spiced.	50 degree under proof	—
h)	Country Fermented Liquor.	Not prescribed	—

i)	Ready to Drink Beverages.	Not preserved	—
j)	Foreign Liquor (BIO) Bottled in Origin.	20 degree under proof	—
		25 degree under proof	—
		35 degree under proof	Bottled spirit <i>i.e.</i> Gin and Vodka.
k)	Foreign Liquor (BII) Bottled in India.	36.9 degree under proof to 12.35 degree under proof	—
		35 degree under proof to 30 degree under proof	Bottled spirit <i>i.e.</i> Gin and Vodka.
l)	Indian Made Foreign Spirit	As per the specification of importing Country.	For overseas Export only.

However, Indian Made Foreign Spirit of any strength other than the standard strength prevalent in other States and Countries as may be approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

2. The sub-rule 31 (ii) (a) (i) after sub-rule 31 (ii) (a) under rule 37 shall be added which is as under :—

Sl. No.	Kind of liquor	Strength	Specification if any
(a) (i)	Single Malt Whisky in Barrel Strength	50 % v/v to 65 % v/v	—

However, any other barrel strength other than the standard barrel strength prevalent in other States and Countries as may be approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

हस्ताक्षरित / —
राज्य कर एवं आबकारी आयुक्त।

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[Authoritative English Text of State Taxes and Excise Department Notification No. 7-1/2025-Exn-7099 Dated 2703/2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/20250EXN-7099.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966

and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules:-

1. The sub-rule 31 (ii) of rule 37 shall be substituted as under :—

Unless otherwise specified, all the licensees under these rules shall sell bottled liquor of the following strength:—

SL. No.	Kind of liquor	Strength	Specification if any.
a)	Indian Made Foreign Spirit.	36.9 degree under proof to 12.35 degree under proof	—
b)	Indian Made Foreign Spirit .	35 degree under poof to 25 degree under proof	Bottled spirit <i>i.e.</i> Rum.
c)	Indian Made Foreign Spirit.	35 degree under proof to 30 degree under proof	Bottled spirit <i>i.e.</i> Gin and Vodka.
d)	Indian Made Beer	Not exceeding 8.25% alcohol	—
e)	Indian Made Sweets & Wines.	Not exceeding 30% proof	—
f)	Indian Made Cider	Not exceeding 30%	—
g)	Country Spirit Ordinary or Spiced.	50 degree under proof	—
h)	Country Fermented Liquor.	Not prescribed	—
i)	Ready to Drink Beverages.	Not preserved	—
j)	Foreign Liquor (BIO) Bottled in Origin.	20 degree under proof	—
		25 degree under proof	—
		35 degree under proof	Bottled spirit <i>i.e.</i> Gin and Vodka.
k)	Foreign Liquor (BII) Bottled in India.	36.9 degree under proof to 12.35 degree under proof	—
		35 degree under proof to 30 degree under proof	Bottled spirit <i>i.e.</i> Gin and Vodka.
l)	Indian Made Foreign Spirit	As per the specification of importing Country.	For overseas Export only.

However, Indian Made Foreign Spirit of any strength other than the standard strength prevalent in other States and Countries as may be approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

2. The sub-rule 31 (ii) (a) (i) after sub-rule 31 (ii) (a) under rule 37 shall be added which is as under :—

SL. No.	Kind of liquor	Strength	Specification if any
a) (i)	Single Malt Whisky in Barrel Strength.	50 % v/v to 65 % v/v	--

However, any other barrel strength other than the standard barrel strength prevalent in other States and Countries as may be approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

Sd/-

Commissioner of State Taxes and Excise,

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7100.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्द्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूँ जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. The rule 9.5 (B) shall be substituted which is as under :—

"The license in form D-2E shall be issued to distilleries for manufacturing of ethanol in the State. The following terms and conditions to grant a license D-2E are as below :—

- (i) For a stand-alone distillery intending to manufacture ethanol for the purpose of exclusive supply to petroleum companies shall have to fulfil all conditions as prescribed for D-2 license.

- (ii) D-2E licensee shall supply ethanol to L-19 or L-19A licensee. The transfer fee on ethanol is as under :—

Sl. No.	Item	Rate of transfer fee on ethanol
(a)	Fee payable at the time of transfer of ethanol produced by D-2E to be procured by the L-19 and L-19A licensees. However, it will not be applicable for petroleum companies using ethanol for blending with petroleum products.	Rs. 6/- PBL

- (iii) The stand-alone D-2E licensee shall not be allowed to manufacture any other kind of spirit except ethanol.
- (iv) The already existing distillery licensee D-2 and intending to obtain license D-2E shall have to maintain distinct storage facilities and separate record of manufacturing, storage and dispatch.
- (v) The ethanol manufacturing unit shall deposit transfer fee on the movement of the Ethanol specifically for the Petroleum companies for the purpose of blending into Petrol and Diesel. The transfer fee shall be as under:
1. Movement of ethanol outside state= 75 paisa per bulk litre
 2. Movement of ethanol within state= 75 paisa per bulk litre
Such transfer fee shall be deposited by the D-2E license holder in the prescribed head before the movement of ethanol. The D-2E license holder shall submit the monthly statement to the office of DCSTE of concerned district.
- (vi) All the other conditions applicable to the distilleries shall be applicable to the D-2E licensee also.

2. The sub-rule 9.5 (10) of rule 9.5 shall be substituted as under :—

The fixed fee for grant of letter of intent (LOI) for establishment of Distillery and extension fee for LoI shall be as under :—

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LoI for establishment of Distillery Plant	Rs. 15 lakh
2.	Fee for Grant of LoI for establishment of Ethanol Plant	Rs. 10 lakh
3.	Extension of LoI for Distillery	Rs. 2 lakh
4.	Extension of LoI for Ethanol Plant	Rs. 1 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister Incharge. There shall be no subsequent extension. The minimum capital investment for setting up a Distillery shall not be less than Rs. 30 Crores.

3. The first para of rule 9.28 shall be substituted which is as under :—

“The bottling timing of distilleries, bonded warehouses and breweries has been re-scheduled from 08.00 AM to 05.00 PM on any working day in the interest of public revenue.”

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No.7-1/2025-EXN-7100, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT**NOTIFICATION**

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7100.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules:—

1. The rule 9.5 (B) shall be substituted which is as under :—

“The license in form D-2E shall be issued to distilleries for manufacturing of ethanol in the State. The following terms and conditions to grant a license D-2E are as below :—

- (i) For a stand-alone distillery intending to manufacture ethanol for the purpose of exclusive supply to petroleum companies shall have to fulfil all conditions as prescribed for D-2 license.
- (ii) D-2E licensee shall supply ethanol to L-19 or L-19A licensee. The transfer fee on ethanol is as under :—

Sl. No.	Item	Rate of transfer fee on ethanol
a)	Fee payable at the time of transfer of ethanol produced by D-2E to be procured by the L-19 and L-19A licensees. However, it will not be applicable for petroleum companies using ethanol for blending with petroleum products.	Rs. 6/- PBL

- (iii) The stand-alone D-2E licensee shall not be allowed to manufacture any other kind of spirit except ethanol.
- (iv) The already existing distillery licensee D-2 and intending to obtain license D-2E shall have to maintain distinct storage facilities and separate record of manufacturing, storage and dispatch.
- (v) The ethanol manufacturing unit shall deposit transfer fee on the movement of the Ethanol specifically for the Petroleum companies for the purpose of blending into Petrol and Diesel. The transfer fee shall be as under:
1. Movement of ethanol outside state= 75 paisa per bulk litre
 2. Movement of ethanol within state= 75 paisa per bulk litre
- Such transfer fee shall be deposited by the D-2E license holder in the prescribed head before the movement of ethanol. The D-2E license holder shall submit the monthly statement to the office of DCSTE of concerned district.
- (vi) All the other conditions applicable to the distilleries shall be applicable to the D-2E licensee also.

2. The sub-rule 9.5 (10) of rule 9.5 shall be substituted as under :—

The fixed fee for grant of letter of intent (LOI) for establishment of Distillery and extension fee for LoI shall be as under :—

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LoI for establishment of Distillery Plant	Rs. 15 lakh
2.	Fee for Grant of LoI for establishment of Ethanol Plant (D-2E).	Rs. 10 lakh
3.	Extension of LoI for Distillery	Rs. 2 lakh
4.	Extension of LoI for Ethanol Plant (D-2E)	Rs. 1 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister Incharge. There shall be no subsequent extension. The minimum capital investment for setting up a Distillery shall not be less than Rs. 30 Crores.

3. The first para of rule 9.28 shall be substituted which is as under :—

“The bottling timing of distilleries, bonded warehouses and breweries has been re-scheduled from 08.00 AM to 05.00 PM on any working day in the interest of public revenue.”

Sd/-
Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1 / 2025-ई.एक्स.एन.-7102.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझमें निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद्वारा हिमाचल प्रदेश लिक्कर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules :-

1. The Rule 18-AA shall be substituted as under which is as under :—

“The L-3, L-4, L-5, L-3A, L-4A, L-5A, L3T, L-4T, L-5T, L-6, L-12, L-12A, L-12 AA, L-12AAA, L-12B and L-12C licensees will take supplies from any retail vend falling in the jurisdiction of the concerned ASTEO/STEO circle. In case of non-availability of the brands as required by the applicant, the District Incharge may allow him to lift the requisite liquor from any adjoining unit of different licensee within the district.

The Bar licensees *i.e.* L-3, L-4, L-5 (hotel with three star and above only) shall procure all the foreign liquor brands directly from the supplier of the foreign liquor brands (L-1BB) on payment of assessed fee as prescribed by intimating the concerned excise officer. The owner of the hotel/bar shall ensure to furnish the certificate of rating of his hotel issued by the Hotel and Restaurant Association Classification Committee (HRACC) of the Ministry of Tourism, Govt. of India or any competent authority while applying for procurement of foreign liquor brands from L-1BB.

In case any L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A, & L-3A, L-4A, L-5A licensee allows the serving of liquor out of the licensed premises in any part of his establishment without L-6A license, he shall be liable for imposition of penalty of Rs. 20,000/- for the first offence, Rs. 35,000/- for the second offence and Rs. 50,000/- for the third offence by the Collector of the Zone. The L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A, & L-3A, L-4A, L-5A license shall be cancelled on the fourth such offence.

A holder of license in form L-3, L-4, L-5 (single unit), L-3-A, L-4-A, L-5-A (single unit), L-4 & L-5 (single unit) and L-4A, L-5A (single unit) shall be required to lift minimum quantity of the liquor, as prescribed below, proportionately on monthly basis during the current financial year *i.e.* 2025-26 from the L-2, L-14 and L-14A (whatsoever is applicable) licensee to which such bar license holder is attached for

procuring supplies. It will also apply as a precondition for renewal of the license for the next financial year:—

Sl. No.	Kind of license	Category of area	Minimum Annual quota.	
			I.M.F.S.	Beer
1.	L-4 and L-5	(a)	2400 bulk litre	Not prescribed
		(b)	1200 bulk litre	Not prescribed
2.	L-4A and L-5A (Beer only).	(a)	—	2160 bulk litre
		(b)	—	900 bulk litre
3.	L-3A, L-4A & L-5A (Beer only)	(a)	—	2280 bulk litre
		(b)	—	900 bulk litre
4.	L-3, L-4, & L-5.	—	(i) 400 bulk litre (IMFL, Wine and Beer) (7-25 rooms). (ii) 600 bulk litre (IMFL, Wine and Beer) (More than 25 rooms)	

The Minimum Annual Quota of L-3, L-4 & L-5 shall include IMFL, Wine and Beer. The bar owner shall maintain the registers either manually or in digitized form and shall keep the monthly record.”

2. The sub-rule 3(b) of Rule 18-A shall be substituted as under :—

“The proprietor of L-4, L-5 and L-4A, L-5A should be a registered dealer under the Himachal Pradesh Goods and Services Tax Act, 2017 and should be paying a minimum of Rs. 15000/- GST per annum. The license shall only be granted/ renewed in respect of such owners who are paying GST on actual basis under the H.P. GST Act.”

3. In Rule 1 after entry ‘L-6A’ shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-6A	License for serving liquor in the lawns, terrace, rooftop, swimming pool area, banquet hall etc of the hotels and restaurants only.	Fixed license fee	Collector with the prior approval of Financial Commissioner (Excise).	Collector
L-6B	License for consuming liquor [only IMFL, BIO (Bottled In Origin), Beer, Wine & RTD] in the home stays/guest house.	Fixed license fee	Collector	Collector

4. After rule 38 (8), a new sub-rule 38 (8) (a) & (b) shall be added as under :—

38 (8) (a) “The license in form L-6A shall be issued for serving liquor in the lawns, terrace, rooftop, swimming pool area, banquet hall etc of the hotels and

restaurants only. This license shall be issued combined with L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A & L-3A, L-4A, L-5A on application. The grant of license, on application of the owners of the above mentioned Bars, shall be subject to approval by the Commissioner of State Taxes and Excise, Himachal Pradesh and shall be granted and renewed by the Collector of the Zone concerned. “

In case any L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A, & L-3A, L-4A, L-5A licensee allows the serving of liquor out of the licensed premises in any part of his establishment without L-6A license, he shall be liable for imposition of penalty of Rs. 20,000/- for the first offence, Rs. 35,000/- for the second offence and Rs. 50,000/- for the third offence by the Collector of the Zone. The L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A & L-3A, L-4A, L-5A license shall be cancelled on the fourth such offence”

- 38 (8) (b)** “A license in form L6-B shall be granted and renewed by the Collector of the Zone for consuming liquor {only IMFL, BIO (Bottled In Origin), Beer, Wine & RTD} in the home stays/guest house. The fixed license fees shall be Rs. 25,000/- per year with a restriction that liquor shall be purchased from the nearest retail vend as per requirement of the guest boarding in the home stay/guest house. In case of violation such license shall be cancelled by the Collector of the Zone concerned.”

5. In Rule 1 entry ‘HS-1’ shall be added after entry L-12D as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
HS-1	License to serve wine/ beer in the food serving restaurants/food courts	Fixed license fee	Collector	Collector

6. The rule 18 (F) shall be substituted as under :—

18 (F) “The license in form L-3T, L-4T & L-5T shall be granted by the Commissioner of State Taxes and Excise, H.P. for tented accommodations on the line of L-3, L-4, L-5 licenses having with minimum of 7 tent rooms subject to the compulsory registration with the department of Tourism.”

7. After rule 18 (F) a new sub-rule 18 (G) shall be added as under :—

18 (G) “A license in form HS-1 shall be granted and renewed by the Collector of the Zone to serve wine/ beer in the food serving restaurants/ food courts. The fixed license fee shall be Rs. 1,00,000 per annum in urban areas and Rs. 50,000/- in the rural areas. The licensee shall procure the wine/ beer from the nearest L2/L14 retail vend as per requirement. The restaurants/foods courts should be registered with the tourism department. In case of violation the license shall be cancelled by the Collector of the Zone concerned. One time possession of liquor shall not exceed 78 bulk litre of Beer/Draught Beer and 24 bottles of wine/cider.”

8. In Rule 1 entry 'L-50B' & L-50C shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-50B	License for serving liquor in parties and functions to the owners/lease holders of banquet halls, party lawns, marriage palaces, dharamshalas and any other commercial premises where functions/parties are held, subject to the conditions that they shall only be allowed to serve liquor in the parties in their premises.	Fixed license fee.	Collector	Collector
L-50C	License to the bakeries for annual possession of 20.250 proof litres of Rum and 18.00 Bls. of Wine to be used in manufacturer of cakes and other confectionary items.	Fixed license fee.	District Incharge	District Incharge

9. After sub-rule 38 (1-BB), a new sub-rule 38 (1-BBB) (a) under rule 38 shall be added as under :—

38 (1-BBB) (a) “The license in form L-50B shall be granted to the owners/lease holders of banquet halls, party lawns, marriage palaces, dharamshalas and any other commercial premises where functions/parties are held, for serving liquor in parties and functions subject to the conditions that they shall only be allowed to serve liquor in the parties in their premises. The banquet hall, party lawns and marriage palaces owners, dharamshalas, any other commercial place etc. shall ensure that the liquor served in parties/functions in their premises is procured from the sources authorized by the H.P. Excise & Taxation Department only and is duty paid in the State of H.P. The owner of such banquet hall, party lawns and marriage palaces, dharamshalas, any other commercial place, etc. may obtain the L-50A license from the State Taxes and Excise Department and also be responsible on behalf of the person organizing the party/function to procure liquor from any retail vend in the excise unit where such L-50B exist and if the required brands are not available then liquor may be procured from the nearest retail vend in the excise unit where such L-50B license is situated. In case the required brand is not available at the nearest retail vend then the licensee may lift liquor from any retail vend in the excise unit where such L-50B license is situated. This license L-50B shall not be applicable to the L-3, L-4 & L-5 and L-4 & L-5 licensees. The license shall be approved, granted and renewed by the Collector of the Zone.

In case any L-50B licensee allows the serving of un-authorized liquor in his premises he shall be liable for imposition of penalty of Rs. 20,000/- for the first offence, Rs. 35,000/- for the second offence and Rs. 50,000/- for the third offence

by the Collector of the Zone. The license shall be cancelled on the fourth such offence.

In case owners of banquet halls, party lawns, marriage palaces, dharamshalas and any other commercial premises serves liquor without license in form L-50B in parties or functions in their establishments, they shall be liable for imposition of penalty of Rs. 50,000/- for the first offence, Rs. 75,000/- for the second offence and Rs. 1,00,000/- for the third offence and for each consecutive offences, by the Collector of the Zone. ”

10. After sub-rule 38 (1-BBB) (a), a new sub-rule 38 (1-BBB) (b) under rule 38 shall be added as under :—

38 (1-BBB) (b) “A license in form L-50C shall be granted to the bakeries for annual possession of 20.250 proof litres of Rum and 18.00 Bls. of Wine to be used in manufacturer of cakes and other confectionary items. The license may be approved and granted by the District In-charge.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English Text of State Taxes and Excise department Notification No. 7-1/2025-Exn-7102, Dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-Exn-7102.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the ‘said rules’) as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules :—

1. The Rule 18-AA shall be substituted as under which is as under :—

“The L-3, L-4, L-5, L-3A, L-4A, L-5A, L3T, L-4T, L-5T, L-6, L-12, L-12A, L-12 AA, L-12AAA, L-12B and L-12C licensees will take supplies from any retail vend falling

in the jurisdiction of the concerned ASTEO/STEO circle. In case of non-availability of the brands as required by the applicant, the District Incharge may allow him to lift the requisite liquor from any adjoining unit of different licensee within the district.

The Bar licensees *i.e.* L-3, L-4, L-5 (hotel with three star and above only) shall procure all the foreign liquor brands directly from the supplier of the foreign liquor brands (L-1BB) on payment of assessed fee as prescribed by intimating the concerned excise officer. The owner of the hotel/bar shall ensure to furnish the certificate of rating of his hotel issued by the Hotel and Restaurant Association Classification Committee (HRACC) of the Ministry of Tourism, Govt. of India or any competent authority while applying for procurement of foreign liquor brands from L-1BB.

In case any L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A & L-3A, L-4A, L-5A licensee allows the serving of liquor out of the licensed premises in any part of his establishment without L-6A license, he shall be liable for imposition of penalty of Rs. 20,000/- for the first offence, Rs. 35,000/- for the second offence and Rs. 50,000/- for the third offence by the Collector of the Zone. The L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A & L-3A, L-4A, L-5A license shall be cancelled on the fourth such offence.

A holder of license in form L-3, L-4, L-5 (single unit), L-3-A, L-4-A, L-5-A (single unit), L-4 & L-5 (single unit) and L-4A, L-5A (single unit) shall be required to lift minimum quantity of the liquor, as prescribed below, proportionately on monthly basis during the current financial year *i.e.* 2025-26 from the L-2, L-14 and L-14A (whatsoever is applicable) licensee to which such bar license holder is attached for procuring supplies. It will also apply as a precondition for renewal of the license for the next financial year:—

Sl. No.	Kind of license	Category of area	Minimum Annual quota.	
			I.M.F.S.	Beer
1.	L-4 and L-5	(a)	2400 bulk litre	Not prescribed
		(b)	1200 bulk litre	Not prescribed
2.	L-4A and L-5A (Beer only).	(a)	—	2160 bulk litre
		(b)	—	900 bulk litre
3.	L-3A, L-4A & L-5A (Beer only)	(a)	—	2280 bulk litre
		(b)	—	900 bulk litre
4.	L-3, L-4, & L-5.	—	(i) 400 bulk litre (IMFL, Wine and Beer) (7-25 rooms)	
			(ii) 600 bulk litre (IMFL, Wine and Beer) (More than 25 rooms)	

The Minimum Annual Quota of L-3, L-4 & L-5 shall include IMFL, Wine and Beer. The Bar owner shall maintain the registers either manually or in digitized form and shall keep the monthly record.”

2. The sub-rule 3(b) of Rule 18-A shall be substituted as under :—

“The proprietor of L-4, L-5 and L-4A, L-5A should be a registered dealer under the Himachal Pradesh Goods and Services Tax Act, 2017 and should be paying a minimum

of Rs. 15000/- GST per annum. The license shall only be granted/ renewed in respect of such owners who are paying GST on actual basis under the H.P. GST Act.”

3. In Rule 1 after entry ‘L-6A’ shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-6A	License for serving liquor in the lawns, terrace, rooftop, swimming pool area, banquet hall etc. of the hotels and restaurants only.	Fixed license fee	Collector with the prior approval of Financial Commissioner (Excise).	Collector
L-6B	License for consuming liquor [only IMFL, BIO (Bottled In Origin), Beer, Wine & RTD] in the home stays/guest house.	Fixed license fee	Collector	Collector

4. After rule 38 (8), a new sub-rule 38 (8) (a) & (b) shall be added as under :—

38 (8) (a) “The license in form L-6A shall be issued for serving liquor in the lawns, terrace, rooftop, swimming pool area, banquet hall etc. of the hotels and restaurants only. This license shall be issued combined with L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A & L-3A, L-4A, L-5A on application. The grant of license, on application of the owners of the above mentioned bars, shall be subject to approval by the Commissioner of State Taxes and Excise, Himachal Pradesh and shall be granted and renewed by the Collector of the Zone concerned.”

In case any L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A, & L-3A, L-4A, L-5A licensee allows the serving of liquor out of the licensed premises in any part of his establishment without L-6A license, he shall be liable for imposition of penalty of Rs. 20,000/- for the first offence, Rs. 35,000/- for the second offence and Rs. 50,000/- for the third offence by the Collector of the Zone. The L-3, L-4, L-5 (combined), L-4 & L-5, L-4A, L-5A & L-3A, L-4A, L-5A license shall be cancelled on the fourth such offence”

38 (8) (b) “A license in form L-6B shall be granted and renewed by the Collector of the Zone for consuming liquor {only IMFL, BIO (Bottled In Origin), Beer, Wine & RTD} in the home stays/guest house. The fixed license fees shall be Rs. 25,000/- per year with a restriction that liquor shall be purchased from the nearest retail vend as per requirement of the guest boarding in the home stay/guest house. In case of violation such license shall be cancelled by the Collector of the Zone concerned.”

5. In Rule 1 entry ‘HS-1’ shall be added after entry L-12D as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
HS-1	License to serve wine/ beer in the food serving restaurants/ food courts.	Fixed license fee	Collector	Collector

6. The rule 18 (F) shall be substituted as under :—

18 (F) “The license in form L-3T, L-4T & L-5T shall be granted by the Commissioner of State Taxes and Excise, H.P. for tented accommodations on the line of L-3, L-4, L-5 licenses having with minimum of 7 tent rooms subject to the compulsory registration with the department of Tourism.”

7. After rule 18 (F) a new sub-rule 18 (G) shall be added as under :—

18 (G) “A license in form HS-1 shall be granted and renewed by the Collector of the Zone to serve wine/ beer in the food serving restaurants/ food courts. The fixed license fee shall be Rs. 1,00,000 per annum in urban areas and Rs.50,000/- in the rural areas. The licensee shall procure the wine/ beer from the nearest L2/L14 retail vend as per requirement. The restaurants/foods courts should be registered with the tourism department. In case of violation the license shall be cancelled by the Collector of the Zone concerned. One time possession of liquor shall not exceed 78 bulk liter of Beer/Draught Beer and 24 bottles of wine/cider.”

8. In Rule 1 entry ‘L-50B’ & L-50C shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-50B	License for serving liquor in parties and functions to the owners/lease holders of banquet halls, party lawns, marriage palaces, dharamshalas and any other commercial premises where functions/parties are held, subject to the conditions that they shall only be allowed to serve liquor in the parties in their premises.	Fixed license fee.	Collector	Collector
L-50C	License to the bakeries for annual possession of 20.250 proof litres of Rum and 18.00 Bls. of Wine to be used in manufacturer of cakes and other confectionary items.	Fixed license fee.	District Incharge	District Incharge

9. After sub-rule 38 (1-BB), a new sub-rule 38 (1-BBB) (a) under rule 38 shall be added as under :—

38 (1-BBB) (a) “The license in form L-50B shall be granted to the owners/lease holders of banquet halls, party lawns, marriage palaces, dharamshalas and any other commercial premises where functions/parties are held, for serving liquor in parties and functions subject to the conditions that they shall only be allowed to serve liquor in the parties in their premises. The banquet hall, party lawns and

marriage palaces owners, dharamshalas, any other commercial place etc. shall ensure that the liquor served in parties/functions in their premises is procured from the sources authorized by the H.P. Excise & Taxation Department only and is duty paid in the State of H.P. The owner of such banquet hall, party lawns and marriage palaces, dharamshalas, any other commercial place, etc. may obtain the L-50A license from the State Taxes and Excise Department and also be responsible on behalf of the person organizing the party/function to procure liquor from any retail vend in the excise unit where such L-50B exist and if the required brands are not available then liquor may be procured from the nearest retail vend in the excise unit where such L-50B license is situated. In case the required brand is not available at the nearest retail vend then the licensee may lift liquor from any retail vend in the excise unit where such L-50B license is situated. This license L-50B shall not be applicable to the L-3, L-4 & L-5 and L-4 & L-5 licensees. The license shall be approved, granted and renewed by the Collector of the Zone.

In case any L-50B licensee allows the serving of un-authorized liquor in his premises he shall be liable for imposition of penalty of Rs. 20,000/- for the first offence, Rs. 35,000/- for the second offence and Rs. 50,000/- for the third offence by the Collector of the Zone. The license shall be cancelled on the fourth such offence.

In case owners of banquet halls, party lawns, marriage palaces, dharamshalas and any other commercial premises serves liquor without license in form L-50B in parties or functions in their establishments, they shall be liable for imposition of penalty of Rs. 50,000/- for the first offence, Rs. 75,000/- for the second offence and Rs. 1,00,000/- for the third offence and for each consecutive offences, by the Collector of the Zone. ”

10. After sub-rule 38 (1-BBB) (a), a new sub-rule 38 (1-BBB) (b) under rule 38 shall be added as under :—

38 (1-BBB) (b) “A license in form L-50C shall be granted to the bakeries for annual possession of 20.250 proof litres of Rum and 18.00 Bls of Wine to be used in manufacturer of cakes and other confectionary items. The license may be approved and granted by the District in charge.

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7103.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम

2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डा० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, हिमाचल प्रदेश एक्साईज बॉन्डिड वेयरहाऊस रूलज, 1987 (जिन्हें यहां उसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules :—

The sub-rule 5 (A) of rule 5 shall be substituted as under :—

The fixed fee for grant of letter of intent (LOI) for establishment of Bottling Plant and extension fee for LoI shall be as under :—

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LoI for establishment of Bottling Plant	Rs. 12 lakh
2.	Extension of LoI for Bottling Plant	Rs. 1.5 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister-in-Charge. There shall be no subsequent extension.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No.7-1/2025-Exn-7103, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7103.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers

and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the H.P. Bonded Warehouse Rules, 1987 as amended from time to time, applicable in the said areas (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENTS

In the said rules :—

The sub-rule 5 (A) of rule 5 shall be substituted as under :—

The fixed fee for grant of letter of intent (LOI) for establishment of Bottling Plant and extension fee for LOI shall be as under :-

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LOI for establishment of Bottling Plant	Rs. 12 lakh
2.	Extension of LOI for Bottling Plant	Rs. 1.5 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister-in-charge. There shall be no subsequent extension.

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7104.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझमें निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, हिमाचल प्रदेश लिक्कर लाईसेंस रूलज, 1986 (जिन्हें इसके पश्चात् “उक्त रूलज” कहा गया है) में संशोधन करता हूँ जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules, the sub-rule 35 A (28) under rule 35A shall be substituted as under :—

- 35 A (28)** “(a) The maximum retail sale price of foreign spirit, IMFL, BIO, Beer, RTD and Wine/Cider shall be printed on the labels.
- (b) The minimum retail sale price and maximum retail sale price of foreign spirit, IMFL, BIO, Beer, RTD and Wine/Cider shall be fixed/ increased/ decreased by the Financial Commissioner based on the request of the manufacturer units as per the Ex-distillery price/ Ex-winery price/ Ex-brewery price and Ex-Bonded Warehouse Price submitted by them. The licensees shall have to furnish the EDP/EWP/EBP/EBWP of two adjacent States.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No.7-1/2025-EXN-7104, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No.7-1/2025-EXN-7104.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules, the sub-rule 35 A (28) under rule 35A shall be substituted as under :—

- 35 A (28)** “(a) The maximum retail sale price of foreign spirit, IMFL, BIO, Beer, RTD and Wine/Cider shall be printed on the labels.
- (b) The minimum retail sale price and maximum retail sale price of foreign spirit, IMFL, BIO, Beer, RTD and Wine/Cider shall be fixed/ increased/

decreased by the Financial Commissioner based on the request of the manufacturer units as per the Ex-distillery price/ Ex-winery price/ Ex-brewery price and Ex-Bonded Warehouse Price submitted by them. The licensees shall have to furnish the EDP/EWP/EBP/EBWP of two adjacent States.

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27, मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7105.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद द्वारा हिमाचल प्रदेश लिक्कर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules :—

1. In Rule 1 after entry 'L-9A' and before entry "L-10CC", entry L-10C shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-10C	License for establishment of Micro Brewery in hotels and restaurants independently or to those hotels and restaurants holding license in form L-3, L-4, L-5/L-4, L-5/L-3A, L-4A, L-5A.	Fixed license fee.	Collector with the prior approval of Financial Commissioner (Excise).	Collector

2. After rule 38 (11) (A) a new sub-rule 38 (11) (AB) shall be added as under :—

38 (11) (AB) "The terms and conditions for grant of L-10C license :—

- Installed capacity of the microbrewery shall not exceed 1,000 bulk liters per day.

- ii. Each vessel installed in the Microbrewery shall have legibly painted on it its number, its capacity and the use to which it is applied, and its details shall be properly registered by the Deputy Excise Commissioner of the district.
- iii. The licensee shall be allowed to manufacture within the licensed premises, only Draught Beer having alcohol content not exceeding 8% v/v and a shelf life not exceeding 60 days in a lagering tank and not exceeding 36 hours in a serving tank.
- iv. The licensee shall make entries in the daily register (manual/ digitized) at the end of the day.
- v. Excise duty shall be chargeable as prescribed.
- vi. Other duties/fees shall be payable by the licensee as per the schedule prescribed in the Excise Policy.
- vii. The PH, temperature and gravities of the brews upto maturation stage should be recorded and the same shall be subject to inspection.
- viii. The licensee shall maintain account of all the transactions in the Microbrewery relating to production, drawl and issue of Draught Beer and shall furnish any information in this regard to the Excise Authorities as and when required.
- ix. The licensee shall furnish monthly summary statement of beer manufactured and sold by the 7th of the following month of the Excise and Taxation Officer concerned alongwith a declaration in writing certifying that he has cleared all outstanding excise revenue and other dues recoverable from him.
- x. The licensee shall provide Saccharometer, Ph meter, thermometer, Hydrometer and other required testing equipments to be used in brewing process. The instruments shall be of standard specifications.
- xi. The licensee shall arrange to draw the beer samples after every brew produced and forward the same to the laboratory authorized by the Excise Commissioner, from time to time, for analysis. The report so obtained thereon shall be displayed at conspicuous place on the premises of Microbrewery for knowledge of consumers.
- xii. The license shall be granted/renewed by the Collector with the prior approval of the Commissioner of State Taxes and Excise, Himachal Pradesh .
- xiii. The applicant should be registered as a Hotel or Restaurant or Both with the department of Tourism in Himachal Pradesh.
- xiv. He should be registered dealer under the GST/H.P. VAT enactments.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त ।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7105, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7105.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the ‘said rules’) as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules :—

1. In Rule 1 after entry ‘L-9A’ and before entry “L-10CC”, entry L-10C shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-10C	License for establishment of Micro Brewery in hotels and restaurants independently or to those hotels and restaurants holding license in form L-3, L-4, L-5/L-4, L-5/L-3A, L-4A, L-5A.	Fixed license fee	Collector with the prior approval of Financial Commissioner (Excise).	Collector

2. After rule 38 (11) (A) a new sub-rule 38 (11) (AB) shall be added as under :—

38 (11) (AB) “The terms and conditions for grant of L-10C license :—

- Installed capacity of the microbrewery shall not exceed 1,000 bulk liters per day.
- Each vessel installed in the Microbrewery shall have legibly painted on it its number, its capacity and the use to which it is applied, and its details shall be properly registered by the Deputy Excise Commissioner of the district.
- The licensee shall be allowed to manufacture within the licensed premises, only Draught Beer having alcohol content not exceeding 8% v/v and a shelf life not exceeding 60 days in a lagering tank and not exceeding 36 hours in a serving tank.

- iv. The licensee shall make entries in the daily register (manual/ digitized) at the end of the day.
- v. Excise duty shall be chargeable as prescribed.
- vi. Other duties/fees shall be payable by the licensee as per the schedule prescribed in the Excise Policy.
- vii. The PH, temperature and gravities of the brews upto maturation stage should be recorded and the same shall be subject to inspection.
- viii. The licensee shall maintain account of all the transactions in the Microbrewery relating to production, drawl and issue of Draught Beer and shall furnish any information in this regard to the Excise Authorities as and when required.
- ix. The licensee shall furnish monthly summary statement of beer manufactured and sold by the 7th of the following month of the Excise and Taxation Officer concerned alongwith a declaration in writing certifying that he has cleared all outstanding excise revenue and other dues recoverable from him.
- x. The licensee shall provide Saccharometer, Ph meter, thermometer, Hydrometer and other required testing equipments to be used in brewing process. The instruments shall be of standard specifications.
- xi. The licensee shall arrange to draw the beer samples after every brew produced and forward the same to the laboratory authorized by the Excise Commissioner, from time to time, for analysis. The report so obtained thereon shall be displayed at conspicuous place on the premises of Microbrewery for knowledge of consumers.
- xii. The license shall be granted/renewed by the Collector with the prior approval of the Commissioner of State Taxes and Excise, Himachal Pradesh .
- xiii. The applicant should be registered as a Hotel or Restaurant or Both with the department of Tourism in Himachal Pradesh.
- xiv. He should be registered dealer under the GST/H.P. VAT enactments.

Sd/-
Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला—171009, 27, मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7106.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल

प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद् द्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद्वारा हिमाचल प्रदेश स्वीट (मैन्युफैक्चर) रूलज, 1988 (जिन्हें यहां उसके पश्चात "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :—

संशोधन

In the said rules:—

1. The sub-rule 4 (a) under rule 4 shall be substituted as under :—

- (a) The manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of IMFL, Beer and Wine/Cider registered, manufactured and marketed in the State and also exported subject to proper bottling/lease agreement with the manufacturers located in the State.
- (b) The bottling of imported wine and bottling of Imported Wine manufactured from "all grains" in the wineries of State is allowed subject to condition that the manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of wine registered and bottled in the State for sale in H.P. and export subject to proper bottling tie-up/lease agreement with the manufacturers located in the State.
- (c) The wineries in the State are allowed to import **"all fruits and flower juices"** for manufacturing of wine and cider subject to condition that the manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of Wine and Cider registered and bottled in the State for sale in H.P. and export subject to proper bottling tie-up/lease agreement with the manufacturers located in the State. Import fee of Re.1 per Bulk Liter shall be charged while issuing the permit.

The manufacturers/ non-manufacturers and the winery licensees of the State as mentioned above (a) (b) and (c) shall be allowed for bottling tie-up/lease agreement subject to following conditions :—

- (i) A person intending to enter into lease/bottling arrangement shall furnish ITRs of atleast three previous years along with the agreement. However, this condition shall not be applicable to the newly constituted company or individual intending to enter into such lease/bottling agreement.
- (ii) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh in case of winery and Rs. 25 lakh in case of other manufacturers needs to be furnished by the lessee. This security amount shall liable to be forfeited in case of any breach of conditions of license by the lessee.
- (iii) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or

suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.

- (iv) The lessor and lessee shall be held jointly and severally responsible for the payment of all Government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.

2. In rule 4, a new sub-rule 4(iv) after sub-rule 4(iii) shall be added as under :—

4 (iv) “The Board of Directors of firm/company can authorize any one of them to submit an affidavit of non-conviction on stamp duty paper duly attested by Executive Magistrate of the State.”

3. The sub-rule 17-C (i) under rule 17 shall be substituted as under :-

"The license S-1C shall be granted for wholesale trade of wine/cider. The licensee shall procure wine/cider from the S-1A, S-1B and L-1BB licensees of the State for supply to L-3, L-4, L-5 (combined), L-4, L-5 & L-4A, L-5A & L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-6, L-7, L-8, L-9, L-9A, L-2, L-14, S-1F and S-1AA licensees. The sale of wine/cider procured from the S-1B & L-1BB licensees shall not be permitted to S-1AA licensees.

The license shall be approved by the Commissioner of State Taxes and Excise, H.P. and granted and renewed by the Collector of the Zone. The terms and conditions prescribed for the L-1 licensees shall be applicable for grant of S-1C license except for the condition of minimum area and security amount. The security amount to be obtained from the S-1C licensee is fixed at Rs. 1,40,000/-. A licensee having license in form S-1C shall supply wine/cider to the licensees throughout the State. The area of the godown in form S-1C license shall not be less than 1500 square feet.”

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7106, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7106.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization

Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Sweets (Manufacture) Rules, 1988 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules:—

1. The sub-rule 4 (a) under rule 4 shall be substituted as under :-
 - (a) The manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of IMFL, Beer and Wine/Cider registered, manufactured and marketed in the State and also exported subject to proper bottling/lease agreement with the manufacturers located in the State.
 - (b) The bottling of imported wine and bottling of Imported Wine manufactured from “all grains” in the wineries of State is allowed subject to condition that the manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of wine registered and bottled in the State for sale in H.P. and export subject to proper bottling tie-up/lease agreement with the manufacturers located in the State.
 - (c) The wineries in the State are allowed to import **“all fruits and flower juices”** for manufacturing of wine and cider subject to condition that the manufacturers/ non-manufacturers, who own liquor brands shall be allowed to get their brands of Wine and Cider registered and bottled in the State for sale in H.P. and export subject to proper bottling tie-up/lease agreement with the manufacturers located in the State. Import fee of Re.1 per Bulk Liter shall be charged while issuing the permit.

The manufacturers/ non-manufacturers and the winery licensees of the State as mentioned above (a) (b) and (c) shall be allowed for bottling tie-up/lease agreement subject to following conditions :—

- (i) A person intending to enter into lease/bottling arrangement shall furnish ITRs of atleast three previous years alongwith the agreement. However, this condition shall not be applicable to the newly constituted company or individual intending to enter into such lease/bottling agreement.
- (ii) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh in case of winery and Rs. 25 lakh in case of other manufacturers needs to be furnished by the lessee. This security amount shall liable to be forfeited in case of any breach of conditions of license by the lessee.
- (iii) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.

- (iv) The lessor and lessee shall be held jointly and severally responsible for the payment of all Government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.

2. In rule 4, a new sub-rule 4(iv) after sub-rule 4(iii) shall be added as under :—

4 (iv) “The Board of Directors of firm/company can authorize any one of them to submit an affidavit of non-conviction on stamp duty paper duly attested by Executive Magistrate of the State.”

3. The sub-rule 17-C (i) under rule 17 shall be substituted as under :-

“The license S-1C shall be granted for wholesale trade of wine/cider. The licensee shall procure wine/cider from the S-1A, S-1B and L-1BB licensees of the State for supply to L-3, L-4, L-5 (combined), L-4, L-5 & L-4A, L-5A, & L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-6, L-7, L-8, L-9, L-9A, L-2, L-14, S-1F and S-1AA licensees. The sale of wine/cider procured from the S-1B & L-1BB licensees shall not be permitted to S-1AA licensees.

The license shall be approved by the Commissioner of State Taxes and Excise, H.P. and granted and renewed by the Collector of the Zone. The terms and conditions prescribed for the L-1 licensees shall be applicable for grant of S-1C license except for the condition of minimum area and security amount. The security amount to be obtained from the S-1C licensee is fixed at Rs. 1,40,000/-. A licensee having license in form S-1C shall supply wine/cider to the licensees throughout the State. The area of the godown in form S-1C license shall not be less than 1500 square feet.”

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला—171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7107.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद्वारा हिमाचल प्रदेश लिक्कर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात् “उक्त रूलज” कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules :—

1. In rule 38, the sub-rule 38 (1) shall be substituted as under :—

- (i) The L-1 license shall be granted during first quarter of the financial year 2025-26 and shall be granted to the bonafide residents of Himachal Pradesh only.
- (ii) The licensee shall have to make his own arrangements for adequate space atleast 2000 square feet, for storage of Liquor for the L-1 license.
- (iii) The application for grant of L-1 license shall be accompanied with the location map of the storage godown, layout plan, rent deed/proof of ownership of premises, affidavit of non-conviction and no dues under any enactment administered by the State Taxes and Excise Department and any other condition prescribed from time to time.
- (iv) Application for the grant of L-1 license shall be submitted to the Dy./Astt. Commissioner of State Taxes & Excise, Incharge of the District concerned who will forward the same, after recording his remarks/recommendation to the Collector (Excise) of the Zone concerned, who will grant the license subject to approval of the Commissioner of State Taxes & Excise, H.P.
- (v) The holder of L-1 license will have to furnish a security of Rs.15,00,000/- (Rupees Fifteen Lakhs only) in the shape of FDR/ Bank Guarantee per license duly pledged to the Dy./Astt. Commissioner of State Taxes & Excise, incharge of the District concerned.
- (vi) The fixed license fee as prescribed shall be paid at the time of grant of license.
- (vii) The L-1 licensee shall make wholesale supplies to L-2/ L-14/L-14A/ L-2S/ L-14S/L-14AS/ (in rural areas) S-1AA, S-1F. The L-1 may supply foreign liquor/IMFS/Beer/Cider/Wine/RTD to a license L-3, L-4, L-5/ L-4, L-5, L-3T, L-4T, L-5T & L-4A, L-5A only on approval of the District Incharge concerned.
- (viii) The licensee (L-1) shall obtain supplies from the licensee having license in form L-1-B, L-1-C, L-1-BB, S-1-B & S-1/S-1-A only and shall not be allowed to import liquor from outside the State.
- (ix) The licensee shall not sell any brand of Foreign Spirit, Indian Made Foreign Spirit, Beer/ RTD beverages, Indian Made Wine and Cider unless such brand has been registered with the Financial commissioner (Excise) and has been allotted a registration number.
- (x) If any brand which was registered for the previous years and has not been registered for the current year is lying in the wholesale/ retail vends, such brands where the date of manufacturing liquor is not more than three years shall be allowed to be sold by the District Incharge and if the date of manufacturing liquor is more than three years then the such liquor shall be allowed to be sold by the Collector concerned on the clear recommendations of the District Incharge on the following grounds :—
 - (a) Sample testing of such liquor through CTL Kandaghat or any other NABL Accredited Laboratories (within State or adjoining State/UT)

- (b) Deposition of differential amount of current excise levies and registration fees.
- (c) Such liquor brands should be having holograms.
- (d) Such stock should not be a case property.
- (xi) A license in form L-1 shall supply liquor to L-2 or L-14 or L-14 A licensee within the district. However, in case no L-1 is opened in a district the Collector in respect of his Zone and the Commissioner of State Taxes & Excise, Himachal Pradesh in respect of the State may allow retailers of such districts to obtain supplies from the approved L-1 licensees located in adjoining districts.
- (xii) The transfer of IMFS from one L-1 to another L-1 within the Zone may be allowed on approval of the Collector of the Zone. However, if the L-1 concerned belongs to different Zones the transfer of IMFS shall be subject to approval of the Commissioner of State Taxes & Excise (H.P.). The concerned L-1 licensees shall also enclose the stock statements (Quarts, Pints, Nips brands wise, batch wise with manufacturing date) relating to both the licensed premises *i.e.* transferor and transferee premises and such statements shall be duly signed and countersigned by the ETI/AETO I/C of the L-1, AETC/ETO Incharge of the district and the concerned Zonal Collector in case of Inter Zonal transfer of stock.
- (xiii) An applicant may obtain L-1 in any district subject to the condition that the place where it is to be opened, should be situated as near as possible to the office of the AETC/ circle headquarter of the Excise & Taxation Officer/Excise & Taxation Inspector of the same district.
- (xiv) The L-1 vend may be changed from one place to the other within a district on the recommendations of the Dy./Astt. Commissioner of State Taxes & Excise I/C of District and on application to Collector (Excise) of the concerned zone after the approval of the Commissioner of State Taxes & Excise, Himachal Pradesh.
- (xv) The L-1 licensee shall be bound to give supply to any retail sale licensee located in the district of its operation, as demanded by such retail sale licensee.
- (xvi) In case the L-1 licensee fails to make supplies of liquor, the Excise Commissioner will be at liberty to permit the retailer to take supplies of the liquor, from any other L-1 vend in Himachal Pradesh.
- (xvii) The L-1 licensee shall be liable to pay such compensation to the retail sale licensee who has made demand for liquor from him but he fails to supply liquor within stipulated period as may be determined by the Collector (Excise).
- (xviii) The Excise Officer, Incharge of the District shall report to the Financial Commissioner the names of the L-1 licensees in the district, by 15th April, each year.
- (xix) The license in form L-1 shall not be granted to a L-1C license holder.

- (xx) 0.60% breakage in total shall be allowed for in-storage and in-transit losses to the L-1 wholesale vends subject to maintenance of proper record of the breakages and verification thereof by the ASTEO/STEO Incharge.

2. In rule 38, the sub-rule 38 (20) shall be substituted as under :—

- (i) The L-13 licensee shall be allowed to sell multiple country liquor brands of any manufacturers of the State, however the licensee shall have to compulsorily provide country liquor brands of atleast two manufacturers of the State. The L-13 license shall be granted to the bonafide residents of Himachal Pradesh only.
- (ii) The license in form L-13 shall be granted during the first quarter of the financial year.
- (iii) The licensee shall have to make his own arrangements for adequate space, atleast 1500 square feet, for storage of Country Liquor for the L-13 license.
- (iv) The application for grant of L-13 license shall be accompanied with the location map of the storage godown, layout plan, rent deed/proof of ownership of premises, affidavit of non-conviction and no dues under any enactment administered by the State Taxes and Excise Department and any other condition prescribed from time to time.
- (v) Application for the grant of L-13 license will be submitted to the Dy. Commissioner of State Taxes & Excise, Incharge of the District concerned who will forward the same, after recording his remarks/recommendation to the Collector (Excise) of the zone concerned, who will grant the license subject to approval of the Commissioner of State Taxes & Excise.
- (vi) The manufacturers of country liquor of the State are required to obtain L-13C license of wholesale vend of Country Liquor in a manufacturing unit, on the prescribed terms and conditions. Supplies to L-13 wholesale vends shall have to be made from these L-13C premises only.
- (vii) The L-13 license can be obtained anywhere in any district subject to the condition that the place where it is to be opened, should be situated as near as possible to the office of Dy. Commissioner of State Taxes & Excise, circle headquarter of the Asstt. Commissioner of State Taxes & Excise/State Taxes and Excise Officer/ASTEO of the same district. However, an applicant may obtain more than one L-13 license in a particular district subject to the prescribed terms and conditions.
- (xviii) The holder of L-13 license will have to furnish a security of Rs.20,00,000/- (Rupees Twenty Lakh only) in the shape of FDR/ Bank Guarantee per license duly pledged to the Dy. Commissioner of State Taxes & Excise, Incharge of the District concerned.
- (ix) The Fixed License Fee as prescribed shall be paid at the time of grant of license.
- (x) The L-13 licensee shall be bound to give supplies of CL to any retail sale licensee of the district in which it is located, if so desired by such retail sale licensee. In case no L-13 vend is opened in a District, this condition may be relaxed by the

Collector of the zone concerned in which case the retailer shall obtain supplies from the L-13 so approved by the Collector of the Zone.

- (xi) In case the L-13 licensee fails to make supplies of liquor as demanded, the Collector, in respect of his Zone and the Commissioner of State Taxes & Excise, in respect of the state, will be at liberty to permit the retailer to take supplies of liquor, either from any other L-13 vend in Himachal Pradesh or direct from any of the Distilleries outside or inside the State.
- (xii) The L-13 licensee shall be liable to pay such compensation to the retail sale licensee who has made demand for liquor from him but he fails to supply liquor within stipulated period as may be determined by the Collector (Excise).
- (xiii) The Excise Officer, Incharge of the District shall report to the Financial Commissioner the names of the L-13 licensees in the district, by 15th April, each year and he will also supply a list to the Managers of the Distilleries in Himachal Pradesh.
- (xiv) The L-13 licensee shall obtain the supplies of country liquor from L-13C of a distillery/bottling plant of the State.
- (xv) The stock transfer of country liquor from the wholesale L-13 to another wholesale L-13 within the same Zone shall be allowed by the Collector subject to the prescribed permit fees.
- (xvi) The L-13 vend may be changed from one place to the other on the recommendations of the Dy. Commissioner of State Taxes & Excise I/C of District and on application to Collector (Excise) of the concerned zone after the approval of the Commissioner of State Taxes & Excise, Himachal Pradesh.
- (xvii) If any brand which was registered for the previous years and has not been registered for the current year is lying in the wholesale/ retail vends, such brands where the date of manufacturing liquor is not more than three years shall be allowed to be sold by the District Incharge and if the date of manufacturing liquor is more than three years then the such liquor shall be allowed to be sold by the Collector concerned on the clear recommendations of the District Incharge on the following grounds :—
 - (a) Sample testing of such liquor through CTL Kandaghat or any other NABL Accredited Laboratories (within State or adjoining State/UT).
 - (b) Deposition of differential amount of current excise levies and registration fees.
 - (c) Such liquor brands should be having holograms.
 - (d) Such stock should not be a case property.
- (xviii) A breakage of 0.60% in total shall be allowed for in-storage and in-transit losses to the L-13 wholesale vends subject to maintenance of proper record of the breakages and verification thereof by the ASTEO/STEO Incharge.

3. In Rule 1 existing entry L-13C shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-13C	License for wholesale supply of CL in a manufacturing unit to L-13.	Fixed license fee	Collector with the prior approval of Financial Commissioner (Excise).	Collector with the prior approval of Financial Commissioner (Excise).

4. The rule 22 shall be substituted as under :—

The license in forms L-13C license for wholesale supply of Country Liquor in a manufacturing unit to L-13 wholesale vend shall be granted by the Collector of the Zone after the approval of the Financial Commissioner subject to annual fixed license fee of Rs.6 lakh.

5. In Rule 1 the entry “L-10BB” and the sub-rule 19(A) shall be deleted with immediate effect.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7107, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT**NOTIFICATION**

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7107.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the ‘said rules’) as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules :—

1. In rule 38, the sub-rule 38 (1) shall be substituted as under :—

- (i) The L-1 license shall be granted during first quarter of the financial year 2025-26 and shall be granted to the bonafide residents of Himachal Pradesh only.
- (ii) The licensee shall have to make his own arrangements for adequate space atleast 2000 square feet, for storage of Liquor for the L-1 license.
- (iii) The application for grant of L-1 license shall be accompanied with the location map of the storage godown, layout plan, rent deed/proof of ownership of premises, affidavit of non-conviction and no dues under any enactment administered by the State Taxes and Excise Department and any other condition prescribed from time to time.
- (vi) Application for the grant of L-1 license shall be submitted to the Dy./Asth. Commissioner of State Taxes & Excise, Incharge of the District concerned who will forward the same, after recording his remarks/recommendation to the Collector (Excise) of the Zone concerned, who will grant the license subject to approval of the Commissioner of State Taxes & Excise, H.P.
- (v) The holder of L-1 license will have to furnish a security of Rs.15,00,000/- (Rupees Fifteen Lakhs only) in the shape of FDR/ Bank Guarantee per license duly pledged to the Dy./Asth. Commissioner of State Taxes & Excise, incharge of the District concerned.
- (vi) The fixed license fee as prescribed shall be paid at the time of grant of license.
- (vii) The L-1 licensee shall make wholesale supplies to L-2/ L-14/L-14A/ L-2S/ L-14S/ L-14AS/ (in rural areas) S-1AA, S-1F. The L-1 may supply foreign liquor/IMFS/Beer/Cider/Wine/RTD to a license L-3, L-4, L-5/ L-4, L-5, L-3T, L-4T, L-5T & L-4A, L-5A only on approval of the District Incharge concerned.
- (viii) The licensee (L-1) shall obtain supplies from the licensee having license in form L-1-B, L-1-C, L-1-BB, S-1-B & S-1/S-1-A only and shall not be allowed to import liquor from outside the State.
- (ix) The licensee shall not sell any brand of Foreign Spirit, Indian Made Foreign Spirit, Beer/ RTD beverages, Indian Made Wine and Cider unless such brand has been registered with the Financial commissioner (Excise) and has been allotted a registration number.
- (x) If any brand which was registered for the previous years and has not been registered for the current year is lying in the wholesale/ retail vends, such brands where the date of manufacturing liquor is not more than three years shall be allowed to be sold by the District Incharge and if the date of manufacturing liquor is more than three years then the such liquor shall be allowed to be sold by the Collector concerned on the clear recommendations of the District Incharge on the following grounds :—
 - (a) Sample testing of such liquor through CTL Kandaghat or any other NABL Accredited Laboratories (within State or adjoining State/UT)
 - (b) Deposition of differential amount of current excise levies and registration fees
 - (c) Such liquor brands should be having holograms.
 - (d) Such stock should not be a case property.

- (xi) A license in form L-1 shall supply liquor to L-2 or L-14 or L-14 A licensee within the district. However, in case no L-1 is opened in a district the Collector in respect of his Zone and the Commissioner of State Taxes & Excise, Himachal Pradesh in respect of the State may allow retailers of such districts to obtain supplies from the approved L-1 licensees located in adjoining districts.
- (xii) The transfer of IMFS from one L-1 to another L-1 within the Zone may be allowed on approval of the Collector of the Zone. However, if the L-1 concerned belongs to different Zones the transfer of IMFS shall be subject to approval of the Commissioner of State Taxes & Excise (H.P.). The concerned L-1 licensees shall also enclose the stock statements (Quarts, Pints, Nips brands wise, batch wise with manufacturing date) relating to both the licensed premises *i.e.* transferor and transferee premises and such statements shall be duly signed and countersigned by the ETI/AETO I/C of the L-1, AETC/ETO Incharge of the district and the concerned Zonal Collector in case of Inter Zonal transfer of stock.
- (xiii) An applicant may obtain L-1 in any district subject to the condition that the place where it is to be opened, should be situated as near as possible to the office of the AETC/ circle headquarter of the Excise & Taxation Officer/Excise & Taxation Inspector of the same district.
- (xiv) The L-1 vend may be changed from one place to the other within a district on the recommendations of the Dy./Astt. Commissioner of State Taxes & Excise I/C of District and on application to Collector (Excise) of the concerned zone after the approval of the Commissioner of State Taxes & Excise, Himachal Pradesh.
- (xv) The L-1 licensee shall be bound to give supply to any retail sale licensee located in the district of its operation, as demanded by such retail sale licensee.
- (xvi) In case the L-1 licensee fails to make supplies of liquor, the Excise Commissioner will be at liberty to permit the retailer to take supplies of the liquor, from any other L-1 vend in Himachal Pradesh.
- (xvii) The L-1 licensee shall be liable to pay such compensation to the retail sale licensee who has made demand for liquor from him but he fails to supply liquor within stipulated period as may be determined by the Collector (Excise).
- (xviii) The Excise Officer, Incharge of the District shall report to the Financial Commissioner the names of the L-1 licensees in the district, by 15th April, each year.
- (xix) The license in form L-1 shall not be granted to a L-1C license holder.
- (xx) 0.60% breakage in total shall be allowed for in-storage and in-transit losses to the L-1 wholesale vends subject to maintenance of proper record of the breakages and verification thereof by the ASTEO/STEO Incharge.

2. In rule 38, the sub-rule 38 (20) shall be substituted as under :—

- (i) The L-13 licensee shall be allowed to sell multiple country liquor brands of any manufacturers of the State, however the licensee shall have to compulsorily provide country liquor brands of atleast two manufacturers of the State. The L-13 license shall be granted to the bonafide residents of Himachal Pradesh only.

- (ii) The license in form L-13 shall be granted during the first quarter of the financial year.
- (iii) The licensee shall have to make his own arrangements for adequate space, atleast 1500 square feet, for storage of Country Liquor for the L-13 license.
- (iv) The application for grant of L-13 license shall be accompanied with the location map of the storage godown, layout plan, rent deed/proof of ownership of premises, affidavit of non-conviction and no dues under any enactment administered by the State Taxes and Excise Department and any other condition prescribed from time to time.
- (v) Application for the grant of L-13 license will be submitted to the Dy. Commissioner of State Taxes & Excise, Incharge of the District concerned who will forward the same, after recording his remarks/recommendation to the Collector (Excise) of the zone concerned, who will grant the license subject to approval of the Commissioner of State Taxes & Excise.
- (vi) The manufacturers of country liquor of the State are required to obtain L-13C license of wholesale vend of Country Liquor in a manufacturing unit, on the prescribed terms and conditions. Supplies to L-13 wholesale vends shall have to be made from these L-13C premises only.
- (vii) The L-13 license can be obtained anywhere in any district subject to the condition that the place where it is to be opened, should be situated as near as possible to the office of Dy. Commissioner of State Taxes & Excise, circle headquarter of the Asstt. Commissioner of State Taxes & Excise/State Taxes and Excise Officer/ASTEO of the same district. However, an applicant may obtain more than one L-13 license in a particular district subject to the prescribed terms and conditions.
- (viii) The holder of L-13 license will have to furnish a security of Rs. 20,00,000/- (Rupees Twenty Lakh only) in the shape of FDR/ Bank Guarantee per license duly pledged to the Dy. Commissioner of State Taxes & Excise, Incharge of the District concerned.
- (xix) The Fixed License Fee as prescribed shall be paid at the time of grant of license.
- (x) The L-13 licensee shall be bound to give supplies of CL to any retail sale licensee of the district in which it is located, if so desired by such retail sale licensee. In case no L-13 vend is opened in a District, this condition may be relaxed by the Collector of the Zone concerned in which case the retailer shall obtain supplies from the L-13 so approved by the Collector of the Zone.
- (xi) In case the L-13 licensee fails to make supplies of liquor as demanded, the Collector, in respect of his Zone and the Commissioner of State Taxes & Excise, in respect of the state, will be at liberty to permit the retailer to take supplies of liquor, either from any other L-13 vend in Himachal Pradesh or direct from any of the Distilleries outside or inside the State.
- (xii) The L-13 licensee shall be liable to pay such compensation to the retail sale licensee who has made demand for liquor from him but he fails to supply liquor within stipulated period as may be determined by the Collector (Excise).
- (xiii) The Excise Officer, Incharge of the District shall report to the Financial Commissioner the names of the L-13 licensees in the district, by 15th April, each year and he will also supply a list to the Managers of the Distilleries in Himachal Pradesh.

- (xiv) The L-13 licensee shall obtain the supplies of country liquor from L-13C of a distillery/bottling plant of the State.
- (xv) The stock transfer of country liquor from the wholesale L-13 to another wholesale L-13 within the same Zone shall be allowed by the Collector subject to the prescribed permit fees.
- (xvi) The L-13 vend may be changed from one place to the other on the recommendations of the Dy. Commissioner of State Taxes & Excise I/C of District and on application to Collector (Excise) of the concerned zone after the approval of the Commissioner of State Taxes & Excise, Himachal Pradesh.
- (xvii) If any brand which was registered for the previous years and has not been registered for the current year is lying in the wholesale/retail vends, such brands where the date of manufacturing liquor is not more than three years shall be allowed to be sold by the District Incharge and if the date of manufacturing liquor is more than three years then the such liquor shall be allowed to be sold by the Collector concerned on the clear recommendations of the District Incharge on the following grounds :—
- Sample testing of such liquor through CTL Kandaghat or any other NABL Accredited Laboratories (within State or adjoining State/UT)
 - Deposition of differential amount of current excise levies and registration fees
 - Such liquor brands should be having holograms.
 - Such stock should not be a case property.
- (xviii) A breakage of 0.60% in total shall be allowed for in-storage and in-transit losses to the L-13 wholesale vends subject to maintenance of proper record of the breakages and verification thereof by the ASTEO/STEO Incharge.

3. In Rule 1 existing entry L-13C shall be substituted as under :—

Form	Nature	Mode of Grant	Authority Empowered to	
			Grant	Renew
L-13C	License for wholesale supply of CL in a manufacturing unit to L-13.	Fixed license fee	Collector with the prior approval of Financial Commissioner (Excise).	Collector with the prior approval of Financial Commissioner (Excise).

4. The rule 22 shall be substituted as under :—

The license in forms L-13C license for wholesale supply of Country Liquor in a manufacturing unit to L-13 wholesale vend shall be granted by the Collector of the Zone after the approval of the Financial Commissioner subject to annual fixed license fee of Rs. 6 lakh.

5. In Rule 1 the entry “L-10BB” and the sub-rule 19(A) shall be deleted with immediate effect.

Sd/-
Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1 / 2025-ई.एक्स.एन.-7108.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्द्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, हिमाचल प्रदेश लिक्कर लाईसेंस रूलज, 1986 (जिन्हें इसके पश्चात् “उक्त रूलज” कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. The sub-rule 37 (32) shall be substituted as under :—

37 (32) “If any licensee, having in his possession on the expiry or determination from any other cause of his license, any intoxicants which he is unable to dispose off, he shall at once surrender the same to the Collector. In such a case if the liquor after chemical analysis is found unfit for human consumption/expired liquor, the Collector shall cause the same to be destroyed. Further, if the liquor after chemical analysis is found to be fit for human consumption, then in such case the Collector shall dispose of such liquor in the following manner :—

(i) To auction such liquor “and”

(ii) In case if no such licensee is willing to purchase such liquor then Collector shall auction the liquor to the distilleries for re-distillation “and”

If the distilleries also refuse to re-distil the same because of insufficient/ less quantity, then the Collector shall destroy such liquor.”

2. The sub-rule 38 (2) (e) under rule 38 shall be substituted as under :—

38 (2) (e) “If the retail licensee is found to be indulged in overcharging or selling below the Minimum Retail Sale Price then the particular vend shall be sealed for one day by DETC (Excise) under intimation to the Collector (Excise). In case of subsequent violations by the same licensee in any of his vends then the vend where violation has been detected shall be sealed for two days. The sealing of vend shall be in addition to any other penal proceedings under the Law that may be initiated”

हस्ताक्षरित /—

राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No.7-1/2025-EXN-7108, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No.7-1/2025-EXN-7108.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules:—

1. The sub-rule 37 (32) shall be substituted as under :—

37 (32) “If any licensee, having in his possession on the expiry or determination from any other cause of his license, any intoxicants which he is unable to dispose off, he shall at once surrender the same to the Collector. In such a case if the liquor after chemical analysis is found unfit for human consumption/expired liquor, the Collector shall cause the same to be destroyed. Further, if the liquor after chemical analysis is found to be fit for human consumption, then in such case the Collector shall dispose of such liquor in the following manner :—

- (i) To auction such liquor “and”
- (ii) In case if no such licensee is willing to purchase such liquor then Collector shall auction the liquor to the distilleries for re-distillation “and”

If the distilleries also refuse to re-distil the same because of insufficient/less quantity, then the Collector shall destroy such liquor.”

2. The sub-rule 38 (2) (e) under rule 38 shall be substituted as under :—

38 (2) (e) “If the retail licensee is found to be indulged in overcharging or selling below the Minimum Retail Sale Price then the particular vend shall be sealed for one day by DETC (Excise) under intimation to the Collector (Excise). In case of subsequent violations by the same licensee in any of his vends then the vend where violation has been detected shall be sealed for two days. The sealing of vend shall be in addition to any other penal proceedings under the Law that may be initiated.”

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2021-ई.एक्स.एन.-7109.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश एक्ससाईज एक्ट, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा उपरोक्त अधिनियमों की धारा 5 और 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्ससाईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूँ जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. In rule 9.3, after sub-rule 9.3 (c) a new sub-rule 9.3 (d) is added as under :—

9.3 (d) "The Board of Directors of firm/company can authorize any one of them to submit an affidavit of non-conviction on stamp duty paper duly attested by Executive Magistrate of the State."

2. In rule 9.5, a new sub-rule 9.5 (D) after the sub-rule 9.5 (c) shall be added as under :—

9.5 (D) "A license in form D2-T shall be granted for establishment Micro Distillery in the tribal areas specified for manufacture and sale of traditional liquor from local produced fruits and grains on the conditions specified below :—

- (a) The license in form D2-T shall be granted only to the bonafide tribal residents of the State who are otherwise eligible for grant of license in form L-20CC, L-20C or L-20D. An individual/association of persons/registered Co-operative Societies/ Joint venture (atleast one person from tribal area) Registered Mahila Mandals and Yuvak Mandals shall be eligible for grant of the license.
- (b) The distillation of traditional liquor shall be permitted only from locally grown fruits and grains and the use of herbs and spices shall also be allowed. No distillation from "Gur" or "Mollases" shall be permitted.
- (c) The alcoholic strength of traditionally distilled liquor shall not exceed 75 degrees (25 degree under proof).
- (d) The licensee shall be allowed to manufacture and sell such traditional liquors under his own brand name subject to registration of brands @ Rs. 20,000 per brand and approval of labels, caps and glass bottles (750 ml, 375 ml & 180 ml) by the Commissioner of State Taxes and Excise, H.P.

- (e) The license shall be granted by the Financial Commissioner (Excise), H.P. on payment of fixed license fee Rs. 5,00,000/- per annum.
- (f) The licensee shall be bound to store the duty paid stock in the warehouse having a license in form L-1T within the premises which shall be granted by the Collector (Excise) after the prior approval of the Financial Commissioner (Excise), H.P. for a fixed license fee @ Rs. 1,00,000/- per annum.
- (g) At the time of application of license the applicant shall submit the following documents :—
- (i) Memorandum of Articles of Association (if applicable)
 - (ii) Resolution of the Board of Directors (if applicable)
 - (iii) Proof of ownership of land/rent agreement/lease agreement where such plant is to be established.
 - (iv) Copies of PAN/Aadhar Card
 - (v) Non-conviction affidavit
 - (vi) Map of Plant with countersignature of concerned Excise Authorities
 - (vii) Report of the Collector with recommendation
- (h) The licensee may sell the manufactured liquor from its licensed premises L-1T to the wholesale licensee L-1 throughout the State.
- (i) LOI shall be granted as per the procedure prescribed for D-2 license and fixed license fee for LOI shall be Rs. 50,000/- and for extension of LOI of such micro distillery a fixed fee of Rs. 25,000/-.
- (j) Further all other terms and conditions shall remain the same and new license in form D-2T shall be granted by the Commissioner of State Taxes and Excise, H.P. Such micro distilleries shall be governed by the Himachal Pradesh Excise Act, 2011, Himachal Pradesh liquor license rules, 1986 and Punjab distillery rules 1932 as applicable to Himachal.
- (k) The Excise Duty at the following rates shall be deposited by the D2-T licensee before dispatch of goods from the licensed premises :
- | Sl. No. | Type of liquor | Rate of Excise Duty | Rate of license fee |
|---------|---|------------------------|--------------------------|
| 1. | With alcoholic strength not exceeding 75 degree (Distilled Liquor). | Rs. 70 per proof liter | Rs. 460 per proof liter. |
- (l) The D2-T licensee shall maintain proper record of production and sale in the prescribed proformas as per rules.
- (m) Such licensee shall procure holograms from the State Taxes and Excise Department and affix the same on the approved bottles for sale.

- (n) Such micro distillery may be allowed to be established with an investment of minimum of Rs. 5 Crore with employment generation potential for atleast 5 local persons on permanent basis.
- (o) The wholesalers and retailers margin shall be @ 6% and 30% respectively.
- (p) In case of any ambiguity with regard to this license, the order of the Commissioner State Taxes and Excise, H.P. shall be final.

3. A new sub-rule 9.5 (E) after the sub-rule 9.5 (D) under rule 9.5 shall be added as under :—

- 9.5 (E)** “The distilleries existing in the State shall be allowed to be visited by the tourists/general visitors who are interested in doing so. For such visits there will be an entry fee of Rs. 300 per person which will be excluding applicable GST whereas in order to serve the liquor being manufactured and shall be deposited on monthly basis under the Excise miscellaneous head.

A visitor room shall be established for which the license in form DT-1 shall be created and the licensee shall have to deposit the fixed license fees of Rs. 20,000/- per annum. The license shall be granted by the Collector concerned. The licensee shall be bound to serve not more than 30ml pegs thrice to the tourists/ general visitors and the brand of the liquor which he desires to drink shall be served from the excise duty and VAT paid stock of the licensee. The licensee shall maintain a register named T1 (manually/digitised) in which he will enter the details of the tourist/ visitor, the name of the brand and the number of pegs served. The copy of this register shall be supplied to the Excise officer in-charge on monthly basis. In case of any violation detected by the excise officers, the licensee shall be bound to deposit a penalty of not less than Rs. 5,000."

4. A new sub-rule 9.5 (F) after the sub-rule 9.5 (E) under rule 9.5 shall be added as under :—

- 9.5 (F)** “The license inform D-2W shall be granted by the Commissioner of State Taxes and Excise, H.P. for maturation/ageing of various kinds of spirits in wooden cask/barrels at places other than the factory premises. This license shall be granted to existing distilleries within the State and also to the distilleries located outside the State. This license will be for storage, import, export of spirits/malt spirits/high bouquet. The annual license fee shall be @ Rs. 5 lakh. The licensee shall have to pay fixed license fee for each separate premises.

The other terms and conditions for the license shall be as under :—

- (i) Application alongwith detailed project Report.
- (ii) Copy of distillery license.
- (iii) Ownership of land/rent agreement/lease agreement.
- (iv) Non-conviction affidavit.
- (v) Location map/site plan duly verified by the field authorities.

- (vi) The premises should be duly fenced and monitored by CCTV cameras.
- (vii) The premises shall be inspected by the concerned circle incharge (ACSTE) on quarterly basis.
- (viii) Any other document as desired by the department.”

5. A new sub-rule 9.5 (G) after the sub-rule 9.5 (F) under rule 9.5 shall be added as under :—

9.5 (G) “The Ready To Drink (RTD) Beverages shall be allowed to be manufactured and bottled by the existing distillery and bottling plants within the State. The manufacturers/ non-manufacturers, who own liquor brands of RTD Beverages shall be allowed to get their brands of RTD registered, manufactured and marketed in the State and also exported subject to proper bottling/lease agreement with the existing distillery and bottling plants located in the State subject to conditions as mentioned below. The procedure for such manufacturing/bottling unit shall be same as is provided for other liquor. Further, the excise levy shall be imposed as prescribed in the excise policy. The manufacturers/ non-manufacturers and the winery licensees of the State shall be allowed for bottling tie-up/lease agreement subject to following conditions :—

- (i) A person intending to enter into lease/bottling arrangement shall furnish ITRs of atleast three previous years alongwith the agreement. However, this condition shall not be applicable to the newly constituted company or individual intending to enter into such lease/bottling agreement.
- (ii) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh in case of winery and Rs. 25 lakh in case of other manufacturers needs to be furnished by the lessee. This security amount shall liable to be forfeited in case of any breach of conditions of license by the lessee.
- (iii) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.
- (iv) The lessor and lessee shall be held jointly and severally responsible for the payment of all Government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.

6. A new sub-rule 9.32 (4) after sub-rule 9.32 (3) under rule 9.32 shall be added as under :—

9.32 (4) “Dispatch of consignments of liquor from the manufacturing units alongwith Bottling etc. shall be allowed during holidays for smooth operations.”

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7109, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7109.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules:—

1. In rule 9.3, after sub-rule 9.3 (c) a new sub-rule 9.3 (d) is added as under :—

9.3 (d) “The Board of Directors of firm/company can authorize any one of them to submit an affidavit of non-conviction on stamp duty paper duly attested by Executive Magistrate of the State.”

2. A new sub-rule 9.5 (D) after the sub-rule 9.5 (c) under rule 9.5 shall be added as under :—

9.5 (D) “A license in form D2-T shall be granted for establishment Micro Distillery in the tribal areas specified for manufacture and sale of traditional liquor from local produced fruits and grains on the conditions specified below :—

- (a) The license in form D2-T shall be granted only to the bonafide tribal residents of the State who are otherwise eligible for grant of license in form L-20CC, L-20C or L-20D. An individual/association of persons/registered Co-operative Societies/ Joint venture (atleast one person from tribal area) Registered Mahila Mandals and Yuvak Mandals shall be eligible for grant of the license.
- (b) The distillation of traditional liquor shall be permitted only from locally grown fruits and grains and the use of herbs and spices shall also be allowed. No distillation from “Gur” or “Mollases” shall be permitted.
- (c) The alcoholic strength of traditionally distilled liquor shall not exceed 75 degrees (25 degree under proof).
- (d) The licensee shall be allowed to manufacture and sell such traditional liquors under his own brand name subject to registration of brands @ Rs. 20,000 per brand and approval

of labels, caps and glass bottles (750 ml, 375 ml & 180 ml) by the Commissioner of State Taxes and Excise, H.P.

- (e) The license shall be granted by the Financial Commissioner (Excise), H.P. on payment of fixed license fee Rs. 5,00,000/- per annum.
- (f) The licensee shall be bound to store the duty paid stock in the warehouse having a license in form L-1T within the premises which shall be granted by the Collector (Excise) after the prior approval of the Financial Commissioner (Excise), H.P. for a fixed license fee @ Rs. 1,00,000/- per annum.
- (g) At the time of application of license the applicant shall submit the following documents :—
 - (i) Memorandum of Articles of Association (if applicable)
 - (ii) Resolution of the Board of Directors (if applicable)
 - (iii) Proof of ownership of land/rent agreement/lease agreement where such plant is to be established.
 - (iv) Copies of PAN/Aadhar Card
 - (v) Non-conviction affidavit
 - (vi) Map of Plant with countersignature of concerned Excise Authorities
 - (vii) Report of the Collector with recommendation
- (h) The licensee may sell the manufactured liquor from its licensed premises L-1T to the wholesale licensee L-1 throughout the State.
- (i) LOI shall be granted as per the procedure prescribed for D-2 license and fixed license fee for LOI shall be Rs. 50,000/- and for extension of LOI of such micro distillery a fixed fee of Rs. 25,000/-.
- (j) Further all other terms and conditions shall remain the same and new license in form D-2T shall be granted by the Commissioner of State Taxes and Excise, H.P. Such micro distilleries shall be governed by the Himachal Pradesh Excise Act, 2011, Himachal Pradesh liquor license rules, 1986 and Punjab distillery rules 1932 as applicable to Himachal.
- (k) The Excise Duty at the following rates shall be deposited by the D2-T licensee before dispatch of goods from the licensed premises :

Sl. No.	Type of liquor	Rate of Excise Duty	Rate of license fee
1.	With alcoholic strength not exceeding 75 degree (Distilled Liquor).	Rs. 70 per proof liter	Rs. 460 per proof liter.

- (l) The D2-T licensee shall maintain proper record of production and sale in the prescribed proformas as per rules.

- (m) Such licensee shall procure holograms from the State Taxes and Excise Department and affix the same on the approved bottles for sale.
- (n) Such micro distillery may be allowed to be established with an investment of minimum of Rs. 5 Crore with employment generation potential for atleast 5 local persons on permanent basis.
- (o) The wholesalers and retailers margin shall be @ 6% and 30% respectively.
- (p) In case of any ambiguity with regard to this license, the order of the Commissioner State Taxes and Excise, H.P. shall be final."

3. A new sub-rule 9.5 (E) after the sub-rule 9.5 (D) under rule 9.5 shall be added as under :—

9.5 (E) "The distilleries existing in the State shall be allowed to be visited by the tourists/general visitors who are interested in doing so. For such visits there will be an entry fee of Rs. 300 per person which will be excluding applicable GST whereas in order to serve the liquor being manufactured and shall be deposited on monthly basis under the Excise miscellaneous head.

A visitor room shall be established for which the license in form DT-1 shall be created and the licensee shall have to deposit the fixed license fees of Rs. 20,000/- per annum. The license shall be granted by the Collector concerned. The licensee shall be bound to serve not more than 30 ml pegs thrice to the tourists/ general visitors and the brand of the liquor which he desires to drink shall be served from the excise duty and VAT paid stock of the licensee. The licensee shall maintain a register named T1 (manually/digitised) in which he will enter the details of the tourist/ visitor, the name of the brand and the number of pegs served. The copy of this register shall be supplied to the Excise officer in-charge on monthly basis. In case of any violation detected by the excise officers, the licensee shall be bound to deposit a penalty of not less than Rs. 5,000."

4. A new sub-rule 9.5 (F) after the sub-rule 9.5 (E) under rule 9.5 shall be added as under :—

9.5 (F) "The license inform D-2W shall be granted by the Commissioner of State Taxes and Excise, H.P. for maturation/ageing of various kinds of spirits in wooden cask/barrels at places other than the factory premises. This license shall be granted to existing distilleries within the State and also to the distilleries located outside the State. This license will be for storage, import, export of spirits/malt spirits/high bouquet. The annual license fee shall be @ Rs. 5 lakh. The licensee shall have to pay fixed license fee for each separate premises.

The other terms and conditions for the license shall be as under :—

- (i) Application alongwith detailed project Report.
- (ii) Copy of distillery license.
- (iii) Ownership of land/rent agreement/lease agreement.
- (iv) Non-conviction affidavit.

- (v) Location map/site plan duly verified by the field authorities.
- (vi) The premises should be duly fenced and monitored by CCTV cameras.
- (vii) The premises shall be inspected by the concerned circle incharge (ACSTE) on quarterly basis.
- (viii) Any other document as desired by the department.”

5. A new sub-rule 9.5 (G) after the sub-rule 9.5 (F) under rule 9.5 shall be added as under :—

9.5 (G) “The Ready To Drink (RTD) Beverages shall be allowed to be manufactured and bottled by the existing distillery and bottling plants within the State. The manufacturers/ non-manufacturers, who own liquor brands of RTD Beverages shall be allowed to get their brands of RTD registered, manufactured and marketed in the State and also exported subject to proper bottling/lease agreement with the existing distillery and bottling plants located in the State subject to conditions as mentioned below. The procedure for such manufacturing/bottling unit shall be same as is provided for other liquor. Further, the excise levy shall be imposed as prescribed in the excise policy. The manufacturers/ non-manufacturers and the winery licensees of the State shall be allowed for bottling tie-up/lease agreement subject to following conditions :—

- (i) A person intending to enter into lease/bottling arrangement shall furnish ITRs of at least three previous years alongwith the agreement. However, this condition shall not be applicable to the newly constituted company or individual intending to enter into such lease/bottling agreement.
- (ii) In case of lease agreement, a refundable security deposit in shape of a FDR pledged to the Collector of the Zone concerned amounting to Rs.10 lakh in case of winery and Rs. 25 lakh in case of other manufacturers needs to be furnished by the lessee. This security amount shall be liable to be forfeited in case of any breach of conditions of license by the lessee.
- (iii) They have to furnish a declaration that no excise license previously held by them or the lease of a license in any State, has been cancelled or suspended or denied to be renewed by the licensing authority owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such license.
- (iv) The lessor and lessee shall be held jointly and severally responsible for the payment of all Government dues pertaining to lease agreement and subsequent dues accrued thereon. In case of default of payment of any kind of dues, the lessor shall be bound to indemnify the lessee.

6. In rule 9.32, a new sub-rule 9.32 (4) after sub-rule 9.32 (3) shall be added as under :—

9.32 (4) “Dispatch of consignments of liquor from the manufacturing units alongwith Bottling etc. shall be allowed during holidays for smooth operations.”

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1 / 2025-ई.एक्स.एन.-7110.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद्वारा हिमाचल प्रदेश स्वीट (मैन्युफैक्चर) रूलज, 1988 (जिन्हें यहां उसके पश्चात् "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules :—

1. Rule 17 (F) shall be substituted as under :—

- 17 (F)** "The license in form S1WT shall be granted/renewed by the Collector of the Zone to the wineries existing in the State to be visited by the visitors who are interested in doing so. For such visits there will be an entry fees of Rs. 200 per person which will be excluding applicable GST whereas in order to serve the wine being manufactured a visitor room shall be established and entry fee shall be deposited on monthly basis under the Excise miscellaneous head.

The licensee shall be bound to serve not more than 30 ml pegs thrice to the visitors and the brand of the wine which he desires to drink shall be served from the excise duty and VAT paid stock of the licensee. The licensee shall maintain a register named T2 (manually/digitised) in which he will enter the details of the visitors, the name of the brand and the number of pegs served. The copy of this register shall be supplied to the Excise officer in-charge on monthly basis. In case of any violation detected by the excise officers, the licensee shall be bound to deposit a penalty of not less than two thousand."

2. Rule 17 (G) shall be substituted as under :—

- 17 (G)** "A license in form S-1WF shall be granted by the District In-charge after the approval of District Magistrate and the concerned Excise Officer shall ensure the compliance of the provision to the S-1 for wine tasting festivals to be organized by sweet manufacturers. The duration of the event would be two days. The license in form S1WF shall be restricted only for tasting the wine to a limit of 60 ml during the carnivals at the prescribed fee. In case of any violation detected, the District In-charge shall immediately cancel the license."

3. The sub-rule 3(A) under rule 3 shall be substituted as under :—

- 3(A)** "The fixed fee for grant of letter of intent (LOI) for establishment of Winery and extension fee for LoI shall be as under :—

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LoI for establishment of Winery.	Rs. 2 lakh
2.	Extension of LoI for establishment of Winery.	Rs. 0.50 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister Incharge. There shall be no subsequent extension.”

4. The rule 10 shall be substituted as under :-

10 “The Excise Officer In-charge of winery license shall be required to draw sample of wine before bottling from which wine is proposed to be manufactured on monthly basis for chemical analysis from CTL Kandaghat or NABL Accredited laboratories (within State or adjoining States/ UT).”

5. The sub-rule 17-C (i) under rule 17 shall be substituted as under :—

“The license S-1C shall be granted for wholesale trade of wine/cider. The licensee shall procure wine/cider from the S-1A, S-1B and L-1BB licensees of the State for supply to L-3, L-4, L-5 (combined), L-4, L-5 & L-4A, L-5A & L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-6, L-7, L-8, L-9, L-9A, L-2, L-14, S-1F and S-1AA licensees. The sale of wine/cider procured from the S-1B & L-1BB licensees shall not be permitted to S-1AA licensees.

The license shall be approved by the Commissioner of State Taxes and Excise, H.P. and granted and renewed by the Collector of the Zone. The terms and conditions prescribed for the L-1 licensees shall be applicable for grant of S-1C license except for the condition of minimum area and security amount. The security amount to be obtained from the S-1C licensee is fixed at Rs. 50,000/-. A licensee having license in form S-1C shall supply wine/cider to the licensees throughout the State. The area of the godown in form S-1C license shall not be less than 1500 square feet.”

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7110, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7110.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act,

1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Sweets (Manufacture) Rules, 1988 (hereinafter called the 'said rules') as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules :—

1. Rule 17 (F) shall be substituted as under :—

- 17 (F)** “The license in form S-1WT shall be granted/renewed by the Collector of the Zone to the wineries existing in the State to be visited by the visitors who are interested in doing so. For such visits there will be an entry fees of Rs. 200 per person which will be excluding applicable GST whereas in order to serve the wine being manufactured a visitor room shall be established and entry fee shall be deposited on monthly basis under the Excise miscellaneous head.

The licensee shall be bound to serve not more than 30 ml pegs thrice to the visitors and the brand of the wine which he desires to drink shall be served from the excise duty and VAT paid stock of the licensee. The licensee shall maintain a register named T2 (manually/digitised) in which he will enter the details of the visitors, the name of the brand and the number of pegs served. The copy of this register shall be supplied to the Excise officer in-charge on monthly basis. In case of any violation detected by the excise officers, the licensee shall be bound to deposit a penalty of not less than two thousand."

2. Rule 17 (G) shall be substituted as under :—

- 17 (G)** “A license in form S-1WF shall be granted by the District In-charge after the approval of District Magistrate and the concerned Excise Officer shall ensure the compliance of the provision to the S-1 for wine tasting festivals to be organized by Sweet manufacturers. The duration of the event would be two days. The license in form S1WF shall be restricted only for tasting the wine to a limit of 60 ml during the carnivals at the prescribed fee. In case of any violation detected, the District In-charge shall immediately cancel the license.”

3. The sub-rule 3(A) under rule 3 shall be substituted as under :—

3(A) “The fixed fee for grant of letter of intent (LOI) for establishment of Winery and extension fee for LoI shall be as under :—

Sl. No.	Purpose	Fixed fee
1.	Fee for Grant of LoI for establishment of Winery.	Rs. 2 lakh
2.	Extension of LoI for establishment of Winery	Rs. 0.50 lakh

The first extension of any kind of LOI shall be allowed by the Commissioner of State Taxes and Excise and the second extension of LOI shall be allowed by the Administrative Secretary after the deposition of fixed license fee as mentioned above. In case, if the applicant is not able to establish his unit due to some unforeseen situation beyond his control within the above stipulated period then in such case such LOI shall only be extended by the Minister Incharge. There shall be no subsequent extension.

4. The rule 10 shall be substituted as under :—

- 10** “The Excise Officer In-charge of winery license shall be required to draw sample of wine before bottling from which wine is proposed to be manufactured on monthly basis for chemical analysis from CTL Kandaghat or NABL Accredited laboratories (within State or adjoining States/ UT).”

5. The sub-rule 17-C (i) under rule 17 shall be substituted as under :—

“The license S-1C shall be granted for wholesale trade of wine/cider. The licensee shall procure wine/cider from the S-1A, S-1B and L-1BB licensees of the State for supply to L-3, L-4, L-5 (combined), L-4, L-5 & L-4A, L-5A & L-3A, L-4A, L-5A, L-3T, L-4T, L-5T, L-6, L-7, L-8, L-9, L-9A, L-2, L-14, S-1F and S-1AA licensees. The sale of wine/cider procured from the S-1B & L-1BB licensees shall not be permitted to S-1AA licensees.

The license shall be approved by the Commissioner of State Taxes and Excise, H.P. and granted and renewed by the Collector of the Zone. The terms and conditions prescribed for the L-1 licensees shall be applicable for grant of S-1C license except for the condition of minimum area and security amount. The security amount to be obtained from the S-1C licensee is fixed at Rs. 50,000/-. A licensee having license in form S-1C shall supply wine/cider to the licensees throughout the State. The area of the godown in form S-1C license shall not be less than 1500 square feet.”

Sd/-
Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला—171009, 27, मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7111.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझमें निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश में यथा लागू

समय-समय पर संशोधित, हिमाचल प्रदेश लिक्कर लाइसेंस रूलज, 1986 (जिन्हें इसके पश्चात "उक्त रूलज कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. The sub-rule 35 A (22) shall be substituted as under :—

- 35A (22)** “The licensee shall be required to lift 100% of the Minimum Guaranteed Quota prescribed in respect of Country Liquor for the vends/unit allotted to him. The licensee shall be liable to pay penalty on the unlifted quota falling short of 80% of the MGQ in respect of Country Liquor for the concerned quarter which shall be payable latest by 5th day of the end of the quarter and for the last quarter by 10th of March, 2026. The penalty shall be levied Rs. 50 per proof liter on Country Liquor on such unlifted quota falling short of 80% of the MGQ. However, if the licensee succeeds in lifting 80% of the annual MGQ in the subsequent quarters, any penalty deposited previously on short lifting below 80% of the annual MGQ shall be adjusted against the license fee/penalty due for the last quarter of the year 2025-26.

As there is open quota for IMFL, therefore, the above-mentioned condition shall not be applicable for IMFL.

There will be open quota of IMFL/BII/Foreign Liquor. It would thus be open for licensee to lift IMFL/BII and foreign Liquor as per his demand. However, the Zonal Collector shall have overriding powers to put a check on any abnormal lifting of stock with malafide intent. The Collector of the Zone shall submit monthly report to the Commissioner of State Taxes and Excise, H.P. with regard to any excess lifting with malafide intent. The Dy. CSTE/ACSTE Incharge of the District shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of last year and previous month of the current year. In case, the Zonal Collector is of the opinion that the concerned licensee is lifting abnormal quota then the Zonal Collector will immediately direct the concerned Dy. CSTE/ACSTE Incharge of the District to restrict the passes and shall take action as per rules and H.P. Excise Act 2011.

“There shall be fixed quota of BIO in the Tourist Areas (MC Shimla, Dharamshala, Manali, Palampur, Kasauli & Dalhousie). The retail licensee of L-2 and L-14 shall lift 2 percent of the actual lifting of the IMFL on quarterly basis. The licensee shall be liable to pay penalty on the unlifted quota falling short of 2% for the concerned quarter which shall be payable latest by 5th day of the end of the quarter and for the last quarter by 10th of March, 2026. The penalty shall be levied @ Rs.1000 per case on such unlifted quota falling short of 2%. However, if the licensee succeeds in lifting the aforesaid 2% quota in subsequent quarters, any penalty deposited previously on short lifting below 2% of the quota, shall be adjusted against the license fee/ penalty due for the last quarter of the year 2025-26. The record as to the lifting of this liquor shall be maintained by concerned Excise Officer.”

2. A new sub-rule 20 (C) after sub-rule 20 (B) under rule 20 shall be added as under:—

- 20 (C)** “If the permit L50-A and licenses in form L12-A, L12-AA, L12-AAA is issued, the copy of the same shall be shared with the concerned licensee who shall ensure that the

desired liquor is lifted from his retail vend. In case of any violation, then the license in form L3-L4-L5, L50B and L6-A of the particular hotel/ banquet hall/ Dharamshalas and other Commercial premises shall be subject to cancellation after affording reasonable opportunity to the owner. By incorporating this provision, the smuggling and serving of liquor for sale outside Himachal Pradesh shall be curbed.

3. A new sub-rule 37 (31) (i) (e) shall be added after sub-rule 37 (31) (i) (d) under rule 37 shall be added as under :—

37 (31) (i) (e) “The country liquor shall also be allowed to be bottled in size 750 ml., 375 ml. & 180 ml. size or any other capacity in the aseptic brick packs (tetra packs). These tetra pack should be food grade and non-reactive to alcohol.”

4. A new proviso shall be added under rule 37 (31) (i) (d) under rule 37 which is as under :—

“The bottles of standard capacities in respect of CL, IMFL and wine will be used viz. 750 ml., 375 ml. and 180 ml. or any other size as approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

The packing of bottles in one case in respect of CL and IMFL will be used viz. 12 bottles of quarts, 24 bottles of pints and 48 bottles of nips or packing of any bottles in one case of quarts, nips and pints as approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

The sale/bottling of IMFL shall be allowed on hipster for 180 ml. only”.

5. The sub-rule 27 (j) under rule 27 shall be substituted as under :—

27 (j) The PK Cess (Prakritik Kheti Cess) on liquor for the year 2025-26 is as under :—

Sl. No.	Type of Liquor	PK Cess
1.	Country Liquor	Rs. 2.00 per bottle
2.	BII includes IMFL also	Rs. 5.00 per bottle
3.	Foreign Imported Liquor (BIO)	Rs. 5.00 per bottle

Further, the PK Cess (Prakritik Kheti Cess) shall also be levied on export of IMFL and CL at the following rates :—

Sl. No.	Type of Liquor	PK Cess
1.	IMFL and Country Liquor	Rs. 30 paise per proof litre

For the purpose of calculations, the quantity of the liquor sold in bottles of sizes other than 750 mls. shall be converted into units of 750 mls. For the purpose of levy of this fee e.g. 2 pints will be taken as to make one-quart bottle.

6. A new sub-rule 27 (k) after the sub-rule 27(j) under rule 27 shall be added as under :—

27 (k). “The WDA Cess (Children of Widowed Destitute Women and Disabled parents) shall be levied on export of IMFL and CL at the following rates :—

Sl. No.	Type of Liquor	PK Cess
1.	IMFL and Country Liquor	Rs. 1.00 proof litre

For the purpose of calculations, the quantity of the liquor sold in bottles of sizes other than 750 mls. shall be converted into units of 750 mls. for the purpose of levy of this fee *e.g.* 2 pints will be taken as to make one-quart bottle.

7. The sub-rule 31 (vi) under rule 37 shall be substituted which is as under :—

“The shelf life of Beer shall be nine months subject to the condition that the licensee shall have to furnish a certificate from the Govt. authorized laboratory and requisite certificate from FSSAI/Competent authority the responsibility of which shall lie on the owner.”

हस्ताक्षरित / —
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7111, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-Exn-7111.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules 1986 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules:—

1. The sub-rule 35 A (22) shall be substituted as under :—

35 A (22) “The licensee shall be required to lift 100% of the Minimum Guaranteed Quota prescribed in respect of Country Liquor for the vends/unit allotted to him. The licensee shall be liable to pay penalty on the unlifted quota falling short of 80% of the MGQ in respect of Country Liquor for the concerned quarter which shall be payable latest by

5th day of the end of the quarter and for the last quarter by 10th of March, 2026. The penalty shall be levied Rs. 50 per proof liter on Country Liquor on such unlifted quota falling short of 80% of the MGQ. However, if the licensee succeeds in lifting 80% of the annual MGQ in the subsequent quarters, any penalty deposited previously on short lifting below 80% of the annual MGQ shall be adjusted against the license fee/penalty due for the last quarter of the year 2025-26.

As there is open quota for IMFL, therefore, the above-mentioned condition shall not be applicable for IMFL.

There will be open quota of IMFL/BII/Foreign Liquor. It would thus be open for licensee to lift IMFL/BII and foreign Liquor as per his demand. However, the Zonal Collector shall have overriding powers to put a check on any abnormal lifting of stock with malafide intent. The Collector of the Zone shall submit monthly report to the Commissioner of State Taxes and Excise, H.P. with regard to any excess lifting with malafide intent. The Dy. CSTE/ACSTE Incharge of the District shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of last year and previous month of the current year. In case, the Zonal Collector is of the opinion that the concerned licensee is lifting abnormal quota then the Zonal Collector will immediately direct the concerned Dy. CSTE/ACSTE Incharge of the District to restrict the passes and shall take action as per rules and H.P. Excise Act 2011.

“There shall be fixed quota of BIO in the Tourist Areas (MC Shimla, Dharamshala, Manali, Palampur, Kasauli & Dalhousie). The retail licensee of L-2 and L-14 shall lift 2 percent of the actual lifting of the IMFL on quarterly basis. The licensee shall be liable to pay penalty on the unlifted quota falling short of 2% for the concerned quarter which shall be payable latest by 5th day of the end of the quarter and for the last quarter by 10th of March 2026. The penalty shall be levied @ Rs.1000 per case on such unlifted quota falling short of 2%. However, if the licensee succeeds in lifting the aforesaid 2% quota in subsequent quarters, any penalty deposited previously on short lifting below 2% of the quota, shall be adjusted against the license fee/ penalty due for the last quarter of the year 2025-26. The record as to the lifting of this liquor shall be maintained by concerned Excise Officer.”

2. A new sub-rule 20 (C) after sub-rule 20 (B) under rule 20 shall be added as under:—

20 (C) “If the permit L50-A and licenses in form L12-A, L12-AA, L12-AAA is issued, the copy of the same shall be shared with the concerned licensee who shall ensure that the desired liquor is lifted from his retail vend. In case of any violation, then the license in form L3-L4-L5, L50B and L6-A of the particular hotel/ banquet hall/ Dharamshalas and other Commercial premises shall be subject to cancellation after affording reasonable opportunity to the owner. By incorporating this provision, the smuggling and serving of liquor for sale outside Himachal Pradesh shall be curbed.

3. A new sub-rule 37 (31) (i) (e) shall be added after sub-rule 37 (31) (i) (d) under rule 37 shall be added as under :—

37 (31) (i) (e) “ The country liquor shall also be allowed to be bottled in size 750 ml., 375 ml & 180 ml. size or any other capacity in the aseptic brick packs (tetra packs). These tetra pack should be food grade and non-reactive to alcohol.”

4. A new proviso shall be added under rule 37 (31) (i) (d) under rule 37 which is as under :—

“The bottles of standard capacities in respect of CL, IMFL and wine will be used viz. 750 ml., 375 ml and 180 ml. or any other size as approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

The packing of bottles in one case in respect of CL and IMFL will be used viz. 12 bottles of quarts, 24 bottles of pints and 48 bottles of nips or packing of any bottles in one case of quarts, nips and pints as approved by the Commissioner of State Taxes and Excise, Himachal Pradesh.

The sale/bottling of IMFL shall be allowed on hipster for 180 ml. only”.

5. The sub-rule 27 (j) under rule 27 shall be substituted as under :—

27 (j) The PK Cess (Prakritik Kheti Cess) on liquor for the year 2025-26 is as under :—

Sl. No.	Type of Liquor	PK Cess
1.	Country Liquor	Rs. 2.00 per bottle
2.	BII includes IMFL also	Rs. 5.00 per bottle
3.	Foreign Imported Liquor (BIO)	Rs. 5.00 per bottle

Further, the PK Cess (Prakritik Kheti Cess) shall also be levied on export of IMFL and CL at the following rates :—

Sl. No.	Type of Liquor	PK Cess
1.	IMFL and Country Liquor	Rs. 30 paise per proof litre

For the purpose of calculations, the quantity of the liquor sold in bottles of sizes other than 750 mls. shall be converted into units of 750 mls. For the purpose of levy of this fee e.g. 2 pints will be taken as to make one-quart bottle.

6. A new sub-rule 27 (k) after the sub-rule 27 (j) under rule 27 shall be added as under :—

27 (k). “ The WDA Cess (Children of Widowed Destitute Women and Disabled parents) shall be levied on export of IMFL and CL at the following rates :—

Sl. No.	Type of Liquor	PK Cess
1.	IMFL and Country Liquor	Rs. 1.00 proof litre.

For the purpose of calculations, the quantity of the liquor sold in bottles of sizes other than 750 mls. shall be converted into units of 750 mls. for the purpose of levy of this fee e.g. 2 pints will be taken as to make one-quart bottle.

7. The sub-rule 31 (vi) under rule 37 shall be substituted which is as under :—

“The shelf life of Beer shall be nine months subject to the condition that the licensee shall have to furnish a certificate from the Govt. authorized laboratory and requisite certificate from FSSAI/Competent authority the responsibility of which shall lie on the owner.”

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला—171009, 27, मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7112.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, राज्य कर एवं आबकारी आयुक्त, हिमाचल प्रदेश, एतद्द्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, एतद् द्वारा पंजाब लिक्कर परमिट एण्ड पास रूलज, 1932 (जिन्हें यहां उसके पश्चात "उक्त रूलज" कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. The sub-rule 7.7 (A) under rule 7 shall be substituted as under :—

7.7 (A) "No permit/pass granting authority shall grant any permit or pass to liquor manufacturers in the State importing/exporting/transporting liquor in bulk *i.e.* ENA, RS, Malt Spirit and SDS in the tankers other than having capacity of 8 KLS, 10 KLS, 12 KLS, 16 KLS, 18 KLS, 20 KLS, 25 KLS, 30 KLS, 35 KLS and 40 KLS. The licensee shall procure a list of such tankers from the Distilleries, Breweries and Bottling Plants of the State and submit supporting documents duly attested specifying loading capacity/registration numbers which shall be verified by the Dy. CSTE/ACSTE I/c of the Districts. Thereafter, the approval of such tankers shall be obtained from the Addl./Jt.CSTE-cum-Collector (Excise) of the concerned Zones. The list of such approved tankers shall be maintained by the District I/Cs. By doing so the excise officer shall have the option to mention not more than five approved tanker numbers in the permit and while issuing the pass the incharge of the concerned unit from where such ENA is to be dispatched shall have an option to mention the approved tanker number which is actually available for the movement of consignment.

This condition pertaining to capacity of tankers may be changed/relaxed by the Commissioner of State Taxes and Excise, only, if deemed fit.

If the tankers are already approved by the aforesaid authorities then the manufacturers are not required to get them approved again for subsequent years. Further any addition and deletion of the tanker will be done as per prescribed procedure. At the start of the financial year, the manufacturers shall submit the list of already approved tankers to the Collector concerned.

- (b) The liquor manufacturers intending to import/export/transport Malt Spirit, MMS, HBS, VMS and CJS etc., in quantities less than 8KL for the purpose of blending may transport in smaller containers having capacity not less than 200 litres.

- (c) All L-19A license holders intending to purchase any kind of industrial alcohol in quantities less than 8KL in one consignment shall procure the same from the distilleries or L-19 licensee located in the State only. The Financial Commissioner (Excise) may, in his discretion, allow L-19A licensees to import industrial alcohol in smaller quantities keeping in view of the specific requirements of the licensees.”

2. A new sub-rule 7.23. A (5) after sub-rule 7.23 A (4) shall be added under rule as under :—

7.23 A (5) If the permit L50-A is issued, the copy of the same shall be shared with the concerned licensee who shall ensure that the desired liquor is lifted from his retail vend. In case of any violation, then the license in form L3-L4-L5, L50B and L6-A of the particular hotel/ banquet hall/ Dharamshalas and other Commercial premises shall be subject to cancellation after affording reasonable opportunity to the owner. By incorporating this provision, the smuggling and serving of liquor for sale outside Himachal Pradesh shall be curbed.

3. In rule 7.22, para after 7.22 (D) with respect to fee shall be substituted as under:—

“A fee at the rate of Rs. 10 per bulk litre of denatured spirit which the permit holder has been permitted to possess shall be recovered at the time of issue of the permit”

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7112, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7112.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Commissioner of State Taxes and Excise, Himachal Pradesh hereby make the following further amendments in the Punjab Liquor Permit and Pass Rules, 1932 (as applicable in Himachal Pradesh) (hereinafter called the ‘said rules’) as amended from time to time, with effect from 01-04-2025 :—

AMENDMENTS

In the said rules:—

1. The sub-rule 7.7 (A) under rule 7 shall be substituted as under :—

7.7 (A) “No permit/pass granting authority shall grant any permit or pass to liquor manufacturers in the State importing/exporting/transporting liquor in bulk *i.e.* ENA, RS, Malt Spirit and SDS in the tankers other than having capacity of 8 KLS, 10 KLS, 12 KLS, 16 KLS, 18 KLS, 20 KLS, 25 KLS, 30 KLS, 35 KLS and 40 KLS. The licensee shall procure a list of such tankers from the Distilleries, Breweries and Bottling Plants of the State and submit supporting documents duly attested specifying loading capacity/registration numbers which shall be verified by the Dy. CSTE/ACSTE I/c of the Districts. Thereafter, the approval of such tankers shall be obtained from the Addl./Jt. CSTE-cum-Collector (Excise) of the concerned Zones. The list of such approved tankers shall be maintained by the District I/Cs. By doing so the excise officer shall have the option to mention not more than five approved tanker numbers in the permit and while issuing the pass the incharge of the concerned unit from where such ENA is to be dispatched shall have an option to mention the approved tanker number which is actually available for the movement of consignment.

This condition pertaining to capacity of tankers may be changed/relaxed by the Commissioner of State Taxes and Excise, only, if deemed fit.

If the tankers are already approved by the aforesaid authorities then the manufacturers are not required to get them approved again for subsequent years. Further any addition and deletion of the tanker will be done as per prescribed procedure. At the start of the financial year, the manufacturers shall submit the list of already approved tankers to the Collector concerned.

- (b) The liquor manufacturers intending to import/export/transport Malt Spirit, MMS, HBS, VMS and CJS etc., in quantities less than 8KL for the purpose of blending may transport in smaller containers having capacity not less than 200 litres.
- (c) All L-19A license holders intending to purchase any kind of industrial alcohol in quantities less than 8KL in one consignment shall procure the same from the distilleries or L-19 licensee located in the State only. The Financial Commissioner (Excise) may, in his discretion, allow L-19A licensees to import industrial alcohol in smaller quantities keeping in view of the specific requirements of the licensees.”

2. A new sub-rule 7.23. A (5) after sub-rule 7.23 A (4) shall be added under rule 7.23 A as under :—

7.23 A (5) If the permit L50-A is issued, the copy of the same shall be shared with the concerned licensee who shall ensure that the desired liquor is lifted from his retail vend. In case of any violation, then the license in form L3-L4-L5, L50B and L6-A of the particular hotel/ banquet hall/ Dharamshalas and other Commercial premises shall be subject to cancellation after affording reasonable opportunity to the owner. By incorporating this provision, the smuggling and serving of liquor for sale outside Himachal Pradesh shall be curbed.

3. In rule 7.22, para after 7.22 (D) with respect to fee shall be substituted as under:—

“A fee at the rate of Rs.10 per bulk litre of denatured spirit which the permit holder has been permitted to possess shall be recovered at the time of issue of the permit”

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7113.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम 1914 (1914 का 1) की धारा 9 के तहत मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्द्वारा हिमाचल प्रदेश में यथा लागू समय-समय पर संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात् “उक्त रूलज” कहा गया है) में संशोधन करता हूं जो कि 01-04-2025 से मान्य होंगे :-

संशोधन

In the said rules:—

1. In Sub-Rule (3-A) of Rule 9.5 following shall be substituted :-

- (i) Rs. 10.00 per unit of 750 mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs. 2.00 per unit of 750 mls of Foreign Spirit for export of such brands. (Pints and Nips to be converted into quarts of 750 mls. for calculation) Rs. 6.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 1.00 per unit of 750 mls. of Foreign Spirit of own Brands for export. (Pints and Nips to be converted into quarts of 750 mls. for calculation)
- (ii) @ Rs. 1.80 per unit of 750 mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 mls. (Pints and Nips to be converted into quarts of 750 mls. for calculation).

2. In rule 9.5 for the words, signs and figures figure “Rs 18,00,000/-” & “Rs 9,00,000/-” wherever occurred, the words, signs and figure “Rs. 20,00,000/-” in case of D-2 license & “Rs 9,00,000/-” in case of D-2A license shall be substituted.

3. The sub-rule 9.5 (3) (i) (ii) & (iii) shall be substituted as under :—

- (i) Rs. 10.00 per unit of 750 mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs. 2.00 per unit of 750 mls of Foreign Spirit for export of such brands. (Pints and Nips to be converted into quarts of 750 mls. for calculation).
- (ii) Rs. 6.00 per unit of 750 mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 1.00 per unit of 750 mls. of Foreign Spirit of own Brands for export. (Pints and Nips to be converted into quarts of 750 mls. for calculation).
- (iii) @ Rs. 1.80 per unit of 750 mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 mls. (Pints and Nips to be converted into quarts of 750 mls. for calculation)

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

—————

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7113, dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT**NOTIFICATION**

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7113.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules:—

1. In Sub-Rule (3-A) of Rule 9.5 following shall be substituted :—

- (i) Rs. 10.00 per unit of 750 mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and

Rs.2.00 per unit of 750 mls. of Foreign Spirit for export of such brands. (Pints and Nips to be converted into quarts of 750 mls. for calculation). Rs. 6.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Re. 1.00 per unit of 750 mls. of Foreign Spirit of own Brands for export. (Pints and Nips to be converted into quarts of 750 mls. for calculation).

- (ii) @ Rs. 1.80 per unit of 750 mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 mls. (Pints and Nips to be converted into quarts of 750 Mls for calculation)

2. In rule 9.5 for the words, signs and figures figure “Rs 18,00,000/-” & “Rs 9,00,000/-” wherever occurred, the words, signs and figure “Rs. 20,00,000/-” in case of D-2 license & “Rs. 9,00,000/-” in case of D-2A license shall be substituted.

3. The sub-rule 9.5 (3) (i) (ii) & (iii) shall be substituted as under :—

- (i) Rs. 10.00 per unit of 750 mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs. 2.00 per unit of 750 mls of Foreign Spirit for export of such brands. (Pints and Nips to be converted into quarts of 750 Mls for calculation).
- (ii) Rs. 6.00 per unit of 750 mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Re. 1.00 per unit of 750 mls. of Foreign Spirit of own Brands for export. (Pints and Nips to be converted into quarts of 750 mls. for calculation).
- (iii) @ Rs. 1.80 per unit of 750 mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Re. 0.50 per unit of 750 mls. (Pints and Nips to be converted into quarts of 750 mls. for calculation).

Sd/-

Commissioner of State Taxes and Excise.

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला—171009, 27 मार्च, 2025

संख्या: 7-1/2025-ई.एक्स.एन.-7114.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम 1966 की धारा 5 के अंतर्गत हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 जो कि हिमाचल प्रदेश आबकारी अधिनियम, 2011 की धारा 82 के साथ पठित है, तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 16 और 81 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा हिमाचल प्रदेश आबकारी अधिनियम, 2011 (2011 का संख्यांक 29) की धारा 5 और पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 9 के तहत मुझमें निहित वित्तायुक्त (आबकारी) की शक्तियों, जो कि हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965 की धारा 1 के साथ पठित है, का प्रयोग करते हुये, मैं, डॉ० यूनुस, वित्तायुक्त राज्य कर एवं आबकारी, हिमाचल प्रदेश, एतद्द्वारा हिमाचल प्रदेश में यथा लागू

समय—समय पर संशोधित, हिमाचल प्रदेश लिक्कर इम्पोर्ट एक्सपोर्ट पोजेशन आर्डर 1965 (जिन्हें इसके पश्चात “उक्त रूलज” कहा गया है) में संशोधन करता हूँ जो कि 01-04-2025 से मान्य होंगे :—

संशोधन

In the said rules:-

1. **The provision after Rule 8 (f) as mentioned below shall be deleted with immediate effect :—**

Provided that “No permit or pass shall be required for transport of ethanol and no excise duty or export fee/import fee shall be levied on ethanol invoiced specifically for the petroleum companies for the purpose of blending into Petrol and Diesel”

The officer I/c of the Distillery shall maintain D-21 register and shall maintain complete record of movement of ethanol from the distilleries to petroleum companies.

हस्ताक्षरित /—
राज्य कर एवं आबकारी आयुक्त।

[Authoritative English text of State Taxes and Excise Department Notification No. 7-1/2025-EXN-7114 Dated 27-03-2025 as required under Article 348(3) of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-171009, the 27th March, 2025

No. 7-1/2025-EXN-7114.—In exercise of the powers conferred by sections 16 and 81 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) & Sections 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act, 2011, as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-Organization Act, 1966 and by virtue of the powers of the Financial Commissioner (Excise) conferred on me under section 5 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and section 9 of the Punjab Excise Act, 1914 (Act No.1 of 1914) read with clause 1 of the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, Dr. Yunus, Financial Commissioner (Excise), Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor, Import, Export, Transport and Possession Orders, 1965 as amended from time to time, as applicable in Himachal Pradesh (hereinafter called the “said rules”) with effect from 01-04-2025 :—

AMENDMENT

In the said rules:—

1. **The provision after Rule 8 (f) as mentioned below shall be deleted with immediate effect :—**

Provided that “No permit or pass shall be required for transport of ethanol and no excise duty or export fee/import fee shall be levied on ethanol invoiced specifically for the petroleum companies for the purpose of blending into Petrol and Diesel”

The officer I/c of the Distillery shall maintain D-21 register and shall maintain complete record of movement of ethanol from the distilleries to petroleum companies.

Sd/-
Commissioner of State Taxes and Excise.

समक्ष श्री संजीव गुप्ता ब अख्तियार सहायक समाहर्ता प्रथम श्रेणी, तहसील शिमला ग्रामीण,
जिला शिमला (हि0प्र0)

मुकद्दमा संख्या : 105 / 2024

तारीख मरजुआ : 24-10-2024

तारीख पेशी : 27-05-2025

1. श्री नानक चन्द शर्मा पुत्र स्व0 श्री सैनू राम शर्मा, निवासी शर्मा निवास हरी नगर, शिमला हि0प्र0।
प्रार्थी।

बनाम

1. श्रीमती कलावती पत्नी दया नन्द, निवासी गरू, तहसील कण्डाघाट, जिला सोलन, हि0प्र0,
2. श्री नारायण सिंह पुत्र स्व0 श्री कुन्दन लाल, निवासी रंडौर, तहसील करसोग, जिला मण्डी, हि0प्र0,
3. श्री नरेन्द्र पुत्र काहन सिंह, निवासी गांव कालहली, डाकघर मलूठी, तहसील व जिला शिमला हि0प्र0,
4. श्री बेली राम पुत्र चान्द राम, निवासी थारोला, तहसील कोटखाई, जिला शिमला, हि0प्र0, 5. श्री अभि चन्द पुत्र माधो राम, निवासी पाधरा, तहसील कोटखाई, जिला शिमला, हि0प्र0, 6. श्री हरी सिंह पुत्र अनंत राम, निवासी परोली, तहसील कुमारसैन, जिला शिमला, हि0प्र0, 7. श्रीमती सविता पत्नी शांति लाल, निवासी लदरांग, तहसील पूह जिला किन्नौर, हि0प्र0, 8. श्री शीश राम पुत्र सुरत राम, निवासी भावनोली, तहसील रोहडू, जिला शिमला, हि0प्र0, 9. श्री तोता राम पुत्र राम दत्त, निवासी गांव कालहली, डाकघर मलूठी, तहसील व जिला शिमला हि0प्र0, 10. श्री लायक राम पुत्र रवी दत्त, निवासी कंडयाली, तहसील कुमारसैन, जिला शिमला, हि0प्र0, 11. श्रीमती विपला पत्नी लायक राम, निवासी कंडयाली, तहसील कुमारसैन, जिला शिमला, हि0प्र0।
प्रतिवादीगण।

प्रार्थना-पत्र बराये जेर-धारा 123 के अन्तर्गत तकसीम हेतु प्रार्थना-पत्र बाबत भूमि मन्दरजा खाता/खतौनी नं0 4/6, खसरा नं0 1257, उप-महाल/मौजा शांति विहार, तहसील शिमला ग्रामीण, जिला शिमला, हि0प्र0।

प्रार्थना-पत्र श्री नानक चन्द शर्मा पुत्र स्व0 श्री सैनू राम शर्मा, निवासी शर्मा निवास हरी नगर शिमला हि0प्र0 ने न्यायालय में प्रार्थना-पत्र बराये जेर-धारा 123 के अन्तर्गत तकसीम खाता/खतौनी नं0 4/6, खसरा नं0 1257, उप-महाल/मौजा शांति विहार, तहसील शिमला ग्रामीण, जिला शिमला बारे प्रस्तुत किया है, जिसमें प्रविवादी नं0 2 की तामील सही पता न हाने के कारण न हो पा रही है तथा प्रतिवादी नं0 3, 6, 7, 9, 10 की तामील साधारण तरीके से संभव न हो पा रही है।

अतः इश्तहार द्वारा उक्त प्रतिवादी नं0 2, 3, 6, 7, 9, 10 को बजरिया इश्तहार सूचित किया जाता है कि यदि उक्त मामला बाबत तकसीम बारे कोई उजर व एतराज हो तो स्वयं व लिखित तौर पर दिनांक 27-05-2025 को अपराह्न 02.00 बजे तक कोर्ट परिसर चक्कर (DLSA Top Floor Room) में आकर अपना एतराज पेश करे अन्यथा एकतरफा कार्यवाही अमल में लाई जाएगी।

आज दिनांक 16-04-2025 को मेरे हस्ताक्षर व मोहर अदालत से जारी किया गया।

मोहर।

हस्ताक्षरित/-
सहायक समाहर्ता प्रथम श्रेणी,
तहसील शिमला ग्रामीण, जिला शिमला (हि0प्र0)।

**In the Court of Ms. Kavita Thakur, Sub-Divisional Magistrate, Shimla (R),
District Shimla (H.P.)**

Smt. Geeta Devi d/o Lt. Sh. Khyali Ram Sharma, r/o Village Rouri, P.O. Kohbag, Tehsil and District Shimla (H.P.).

Versus

General Public

. . Respondent.

Whereas, Smt. Geeta Devi d/o Lt. Sh. Khyali Ram Sharma, r/o Village Rouri, P.O. Kohbag, Tehsil and District Shimla, H.P. filed an application alongwith affidavit in the Court of the undersigned under section 13(3) of the Birth & Death Registration Act, 1969 to enter date of birth of his/herself Geeta Devi as 01-07-1966 in the record of Registrar, Birth and Death, Gram Panchayat Ghech Kohbag, Shimla (H.P.).

Sl. No.	Name of the family member	Relation	Date of Birth
1.	Geeta Devi	Self	01-07-1966

Hence, this proclamation is issued to general public with directions that if anyone has objection/ claim regarding entry of the name & date of birth of above named person in the record of Registrar, Birth and Death, Gram Panchayat Ghech Kohbag, Shimla, H.P. he/she may file their claims/objections in the Court on or before one month of publication of this notice in Government Gazette, failing which necessary orders will be passed.

Issued today on 11-04-2025 under my signature and seal of the court.

Seal.

Sd/-

*Sub-Divisional Magistrate,
Shimla (R), District Shimla (H.P.).*

**In the Court of Ms. Kavita Thakur, Sub-Divisional Magistrate, Shimla (R),
District Shimla (H.P.)**

Ayush Thakur s/o Sh. Ramesh Thakur, r/o Village Katian Majhar, P.O. Satlai, Tehsil and District Shimla (H.P.).

Versus

General Public

. . Respondent.

Whereas, Ayush Thakur s/o Sh. Ramesh Thakur, r/o Village Katian Majhar, P.O. Satlai, Tehsil and District Shimla, H.P. filed an application alongwith affidavit in the Court of the undersigned under section 13(3) of the Birth & Death Registration Act, 1969 to enter date of birth of his/herself Ayush Thakur as 10-08-2006 in the record of Registrar, Birth and Death, Gram Panchayat Satlai, Shimla, H.P.

Sl. No.	Name of the family member	Relation	Date of Birth
1.	Ayush Thakur	Self	10-08-2006

Hence, this proclamation is issued to general public with directions that if anyone has objection/ claim regarding entry of the name & date of birth of above named person in the record of Registrar, Birth and Death, Gram Panchayat Satlai, Shimla, H.P. he/she may file their claims/objections in the Court on or before one month of publication of this notice in Government Gazette, failing which necessary orders will be passed.

Issued today on 16-04-2025 under my signature and seal of the court.

Seal.

Sd/-
Sub-Divisional Magistrate,
Shimla (R), District Shimla (H.P.).

**In the Court of Marriage Officer-cum-Sub-Divisional Magistrate, Shimla (Rural),
District Shimla (H.P.)**

1. Sh. Vikram Kumar s/o Sh. Pappu Kumar, r/o Rose Cottage, Post Office Dhalli, Tehsil & District Shimla, Himachal Pradesh age 28 years.

2. Ms. Swati d/o Sh. Narpal Singh, r/o Muhalla Puri, Laldhang, P.O. Laldhang, District Haridwar, Uttarakhand age 24 years.

Versus

General Public

Subject.—Registration of Marriage under the H.P. Registration of Marriage Act, 1996.

Sh. Vikram Kumar s/o Sh. Pappu Kumar, r/o Rose Cottage, Post Office Dhalli, Tehsil & District Shimla, Himachal Pradesh and Ms. Swati d/o Sh. Narpal Singh, r/o Muhalla Puri, Laldhang, P.O. Laldhang, District Haridwar, Uttarakhand have filed an application alongwith affidavits in the court of the undersigned stating therein that they have solemnized their marriage on 23-04-2024 and are living together as husband and wife since then, but the marriage has not been found entered in the records of Registrar of Marriages of Gram Panchayat concerned/ Municipal Corporation Shimla.

Therefore, objections are hereby invited from the General Public through this notice, that if anyone has any objection regarding registration of this marriage, then they can file their objections personally or in writing before this court of undersigned on or before one month of publication of this notice. After that no objection shall be entertained and marriage will be registered accordingly.

Issued under my hand and seal of the court today on 04-04-2025.

Seal.

Sd/-
Additional District Registrar of Marriages-cum-
Sub-Divisional Magistrate, Shimla (Rural).

**In the Court of Sh. Bhanu Gupta (H.P.A.S.), Sub-Divisional Magistrate, Shimla (Urban),
District Shimla, Himachal Pradesh**

Sh. Satvir s/o Sh. Sewa Dass, r/o Sewa Sadan, below Singh Sabha Gurdwara, Tehsil &
District Shimla (H.P.) . . Applicant.

Versus

General Public . . Respondent.

Application under section 13(3) of Birth and Death Registration Act, 1969.

Sh. Satvir s/o Sh. Sewa Dass, r/o Sewa Sadan, below Singh Sabha Gurdwara, Tehsil &
District Shimla (H.P.) has preferred an application to the undersigned for registration of date of
birth of himself namely SATVIR (DOB-24-01-1988) at House No. 1, Bal Ashram, Tutikandi,
Tehsil & District Shimla in the record of Municipal Corporation, Shimla.

Therefore through this proclamation, the general public is hereby informed that any person
having any objection for entry of date of birth mentioned above, may submit his objection in
writing in this court within 30 (Thirty) days from the date of publication of this notice in official
Gazette. No objection will be entertained after prescribed period and application will be decided
accordingly.

Given under my hand and seal of the Court on this 11th April, 2025.

Seal.

Sd/-
Sub-Divisional Magistrate,
Shimla (Urban), District Shimla (H.P.).

CHANGE OF NAME

I, Ravi Kumar s/o Bhadar Singh, r/o Village & P.O. Kabakalan, Tehsil & District Solan
(H.P.) have changed my name from Ravi Dutt to Ravi Kumar.

RAVI KUMAR
s/o Bhadar Singh,
r/o Village & P.O. Kabakalan,
Tehsil & District Solan (H.P.).

CHANGE OF NAME

I, Rajender (New Name) s/o Dheeraju, Tehsil Theog, Damiana (95), Shimla, Chhaila,
(H.P.)-171 220 declare that I have changed my name from Jioya Lal (Old Name) to Rajender (New
Name). All concerned please may note.

RAJENDER
s/o Dheeraju,
Tehsil Theog, Damiana (95),
Shimla, Chhail, (H.P.)-171 220.

CHANGE OF NAME

I, Ram Lal s/o Jhushu Ram, Village Okhri, Tehsil Chopal, Joru Shilal (136), Shimla Kupvi (H.P.)-171 217 declare that my daughter's name Kritika (Old Name) she is my minor daughter that I have changed the name of my daughter from Kritika (Old Name) to Kriti Kumari (New Name). All concerned please note.

RAM LAL
s/o Jhushu Ram,
Village Okhri, Tehsil Chopal,
Joru Shilal (136), Shimla Kupvi (H.P.)-171 217.

CHANGE OF NAME

I, Tarlok Chand aged about 58 years s/o Gouri Ram, r/o Village Masoli & P.O. Jalpehar, Tehsil Joginder Nagar, District Mandi (H.P.)-176 120 declare that I have changed my name in the Aadhar Card No. 3631 3870 3731 from Trilok Chand to Tarlok Chand. All concerned please may note.

TARLOK CHAND
s/o Gouri Ram,
r/o Village Masoli & P.O. Jalpehar,
Tehsil Joginder Nagar, District Mandi (H.P.)-176 120.

CHANGE OF NAME

I, Randhir Singh s/o Late Sh. Kushal Singh, Village Kotsari, P.O. Samoli, Tehsil Rohru, District Shimla (H.P.) declare that name of my son Shouryaveer Thakur is wrongly mentioned as VAVY TOW in his Aadhar Card. Therefore it should be changed to Shouryaveer Thakur in his Aadhar Card.

RANDHIR SINGH
s/o Late Sh. Kushal Singh,
Village Kotsari, P.O. Samoli,
Tehsil Rohru, District Shimla (H.P.).

CHANGE OF NAME

I, Anirudh Chadha s/o Sh. Rajan Chadha, r/o Ward No. 8, House No. 109, Housing Board Colony, Dev Nagar Hamirpur, Tehsil & District Hamirpur (H.P.) declare that I have changed my name from Aniruth Chadda to Anirudh Chadha. Please note.

ANIRUDH CHADHA
s/o Sh. Rajan Chadha,
r/o Ward No. 8, House No. 109,
Housing Board Colony, Dev Nagar Hamirpur,
Tehsil & District Hamirpur (H.P.).

CHANGE OF NAME

I, Krishna Devi (New Name) w/o Devi Ram, Batara (66) Narkanda, Shimla, Kumarsain(t) (H.P.)-171 213 declare that I have changed my name from Kasi Devi (Old Name) to Krishna Devi (New Name). All concerned please may note.

KRISHNA DEVI
w/o Devi Ram,
Batara (66) Narkanda,
Shimla, Kumarsain(t) (H.P.)-171 213.

CHANGE OF NAME

I, Rekha Devi w/o Late Sushil Kumar & d/o Sh. Sher Singh, r/o Village Haur, Mauza Jalari, Tehsil Nadaun, District Hamirpur (H.P.) declare that I have changed my name from Surekha to Rekha Devi for all purposes in future. Please note.

REKHA DEVI
w/o Late Sushil Kumar & d/o Sh. Sher Singh,
r/o Village Haur, Mauza Jalari,
Tehsil Nadaun, District Hamirpur (H.P.).

CHANGE OF NAME

I, Vijay Laxmi w/o Sh. Babu Lal, r/o Village Datti, P.O. Ganagughat, Tehsil Arki, District Solan (H.P.) has changed her minor son's name from Lauxay to Lakshay. All concerned please may note.

VIJAY LAXMI
w/o Sh. Babu Lal,
r/o Village Datti, P.O. Ganagughat,
Tehsil Arki, District Solan (H.P.).

CHANGE OF NAME

I, Sukhbir Singh Thapa s/o Prem Bahadur, r/o V.P.O. Rakkar, Tehsil Dharamshala, District Kangra (H.P.) declare to correct my name from Puran Singh Chachhatri to Sukhbir Singh Thapa & my father's name from Karak Singh Chachhatri to Prem Bahadur in my Aadhar Card. Concerned may note.

SUKHBIR SINGH THAPA
s/o Prem Bahadur,
r/o V.P.O. Rakkar,
Tehsil Dharamshala, District Kangra (H.P.).

CHANGE OF NAME

I, Sagro Devi w/o Sh. Bhagwan Singh, r/o Village Luthan, P.O. Sudhangal, Tehsil Jawalamukhi, District Kangra (H.P.) declare that I have changed my name from Sagri Devi to Sagro Devi for all purposes in future. Please note.

SAGRO DEVI
w/o Sh. Bhagwan Singh,
r/o Village Luthan, P.O. Sudhangal,
Tehsil Jawalamukhi, District Kangra (H.P.).

CORRECTION OF NAME

I, Rewta Devi w/o Kana Singh, r/o V.P.O. Ganyah, Tehsil Nerua, District Shimla (H.P.) hereby declare that in Panchayat record my name is recorded as Rewta Devi which is correct but in Aadhar card my name is wrongly entered as Rewti Devi. Please correct my name in Aadhar Card as Rewta Devi. All concerned please may note.

REWTA DEVI
w/o Kana Singh,
r/o V.P.O. Ganyah,
Tehsil Nerua, District Shimla (H.P.).

CHANGE OF NAME

I, Sanju s/o Sh. Khatri Ram, r/o Village Barwas, P.O. Kamrau, Tehsil Kamrau, District Sirmaur (H.P.) Pin-173 029 declare that I have changed my name from Kano Devi (Old Name) to Sanju (New Name). All concerned please may note.

SANJU
s/o Sh. Khatri Ram,
r/o Village Barwas, P.O. Kamrau,
Tehsil Kamrau, District Sirmaur (H.P.).