

EXCISE POLICY

2004 - 2005

Office Of Excise Commissioner
Cuttack

EXCISE POLICY FOR THE YEAR – 2004 – 2005

(I) LICENCE FEE FOR BREWERIES, DISTILLERIES AND BOTTLING UNITS.

Licence may be renewed for the year **2004-2005** on payment of licence fee as follows:

Sl.No.	Production capacity (In Proof Litres)	Annual Licence Fee (Rs. In Lakhs)
1	Up to 5 lakhs	Rs. 3.00
2	5,00,001 to 9.00 lakhs	Rs. 4.00
3	9,00,001 to 15.00 lakhs	Rs. 6.00
4	15,00,001 and Above	Rs. 10.00

**There has been change in the rates, slightly and increase in the number of slabs.
This will add some more revenue to state exchequer.**

(II) LICENCE FEE FOR BOTTLING: - (FORM NO. F.L 14)

- @ **Rs. 2.00 per BL** of IMFL manufactured
- @ **Rs, 1.00 per BL** of Beer manufactured

No Change is proposed.

(III) ANNUAL LICENCE FEE - Rs. 5.00 lakhs. (For having ENA columns.)

(IV) ANNUAL LICENCE FEE FOR WINE PRODUCING UNITS. - Rs. 1.00 Lakh.

No Change is proposed.

The Distilleries, Breweries and Bottling units will pay the licence fee for Item-1 above.

The Breweries, Bottling units and Distilleries having Bottling units will pay the licence fee for bottling according to Item-II above.

The Distilleries and Bottling units having ENA Columns will pay the licence fee for having ENA Columns according to Item-III above.

The Licences of Distillery, Bottling Plants and Breweries may be issued for three years on payment of three years licence fee, at a time. The increase in licence fee, in future if any, will not affect the licence issued for three years.

One time payment will help the genuine players in the industry, to be free from the trouble of renewal every year. Govt. can get the payment up front.

(V) EXCISE DUTY ON BEER.

1	Beer made in India			
a	Beer	With strength	up to 5%vv	Rs. 15/- per BL
b	Beer	With strength	More than 5%vv	Rs. 15/- per BL.
2	Beer mixed with any important element			Rs. 20/- per BL.
3	Draught Beer			Rs. 10/- per BL
4	Diet Beer		up to 3.5%vv	Rs. 10/- per BL
5	Canned Beer		up to 5%vv	Rs. 10/- per BL

Excise duty with extra one Rs. is proposed. This will get extra revenue. Diet & draught beer are new concept introduced to add volume to the industry. On experimental basis the duties are kept at low level. Canned beer is not being promoted, due to high duty. Efforts are being to get this segment launched in state.

EXCISE DUTY ON IMFL

i	Premium India Made Whisky, Gin, Brandy, Rum, Vodka Landing cost at OSBC less than Rs. 600 per case	75	Rs. 100/- per LPL
ii	Other India made Whisky, Rum, Gin, Brandy, Vodka Landing cost at OSBC Rs. 601 to 1300 per case	75	Rs. 110/- per LPL
iii	Other India made Whisky, Rum, Gin, Brandy, Vodka Landing cost at OSBC - Rs. 1301 to 3500 per case	75	Rs. 120/- per LPL
iv	Premium India Made Whisky, Gin, Brandy, Rum, Vodka Landing cost at OSBC - Rs. 3501 or more per case	75	Rs. 130/- per LPL

New slabs have been introduced, so that more revenue could come. Duty in lower segment is same. This to prevent the increase in price in the lower segment. Other slabs have increase of minor amount but it will get the extra revenue without much change in the consumer price with these rates of excise duty.

Scotch, Whisky, Brandy, Rum Blended with imported element and bottled in India.	70.1-78.9	Rs. 200/- per LPL
Gin made with imported element	70.1-78.9	Rs. 150/- per LPL
Liquor, Cordial made from imported element.	60	Rs. 150/- per LPL
Wine made in India With any imported element	12.2-30.8	Rs. 150/- per LPL
India made Wine	40	Rs. 40/- per LPL

VI) FEES FOR LABEL REGISTRATION, IMPORT AND EXPORT OF IMFL/BEER, RECTIFIED SPIRIT AND DENATURED SPIRIT, FRANCHISE FEE FOR IMFL, PRIVILEGE FEE AND VEND FEE ETC.

1	LABLE REGISTRATION FEE		
	i.	Foreign Liquor (Imported from beyond Custom barrier)	Rs.15,000/- per label per annum
	ii	Foreign Liquor imported in bulk and bottled in India.	Rs.50,000/-per label per annum.
	ii	IMFL / BEER supplied to OSBC per annum (January to December each year)	
	a	Up to 10000 cases per annum or 65000 LPL per annum	Rs.25,000/-per label per annum
	b	From 10001 to 20000 cases per annum or 65001 to 130000 LPL per annum	Rs.40,000/- per label per annum
	c	From 20001 to 40000 cases per annum or 130001 to 260000 LPL per annum	Rs.50,000/- per label per annum
	d	From 40001 to 70000 cases per annum or 260001 to 455000 LPL per annum	Rs.75,000/-per label per annum
		From 70001 to 1 Lakh cases per annum or 455001 to 650000 LPL per annum	Rs.1,00,000/-per label per annum
	f	Above 1 Lakh cases per annum or Above 650000 LPL per annum	Rs.1,50,000/-per label per annum
Import / Export / Transport Fee – RS / ENA			
2	Import fee on Rectified Spirit / ENA.		Rs. 3.00 per BL.
	Export fee on Rectified Spirit / ENA.		Rs. 2.00/- Per BL.
	Transport fee on Rectified Spirit / ENA		Rs. 2.50/- Per BL
3	Import and Export fee on Denatured Spirit		Rs. 3.00 per BL.

4.	LICENCE FEE ON DENATURED SPIRIT.	
A	D.S-I (Wholesale)	Rs.7,500/-per annum
B	D.S-II (Retail) D.S-III (Carpentry works)	Rs. 3,000/-per annum Rs. 2,000/-per annum
C	Excise Duty on D.S supplied to Agencies other than Government Organization within the State	Rs.2/- per BL
5	Export fee on Beer	Rs.2.00 per BL
6	Import fee on Beer	Rs. 5/- per BL.
7	Export fee on IMFL	Rs.2/- per LPL
8	Import fee on IMFL	
A	Landing cost to one case up to Rs.850/-	Rs.16/- per LPL
B	Landing cost for one case from Rs.851 &above	Rs.14/-per LPL
9	Vend fee	
C	Vend fee on foreign liquor imported into India from outside the Country (Not bottled in India)	Rs.200 per LPL.
D	Vend fee on Beer imported into India from outside the country	Rs.10/-per BL
10	FRANCHISE FEE	
A	IMFL	Rs.2/ per LPL
B	BEER	Rs.2/ Per LPL
11	PRIVILEGE FEE.	
	The OSBC will pay privilege fee for the year 2003-04 as would be levied by the Government.	

Rationale for changes suggested:

- **Foreign Made foreign Liquor:** There is no foreign brand registered with govt. in last three years. There is high Central excise duty and high label fee. Foreign brands are required as more foreign tourists are coming to state. Secondly, there is illegal market for such brands. If the label registration fee is reduced, than it is expected that some persons may come forward to keep these brands and state will get the revenue. It may be noted that there is duty of Rs.200/- in this segment.
- Foreign Made Liquor but bottled in India, has some brands registered with us. So no change has been proposed in this segment.
- Label fee change is proposed with the change in slabs and increase in label charges. There has been consensus to increase the charges in the lower segment as unnecessary brands are getting registered due to low charges. More charges are proposed for label selling more.
- Import fee of ENA / RS is increased by Rs. 0.50 per BL. More take-off from the state is expected plus extra revenue. Protects state units also.
- Export fee has been reduced by Rs.0.50 per BL, to boost export from the state. Specially, units having surplus capacity, could generate extra revenue for the state, by exporting. This could be possible, if their price is competitive.
- Transport Fee is Rs. 2.50 per BL for ENA / RS. This will get revenue for the state. No changes are proposed. Only categories are separated.
- Minor changes in DS are suggested for extra revenue.
- Import fee of IMFL in lower segment is increased to protect the local units and products. This will help companies to get their product produced in the state. Extra money from franchise and bottling fee etc. will come to state. Other states also, have protected the lower segment in like manner.

(VI) IMFL 'ON' SHOPS AND BEER PARLOURS.

All the existing IMFL "ON" and Beer Parlours (ON) licences may be renewed provided they have fulfilled all the conditions for the year 2003-2004 on payment of the annual licence fee indicated below:

	CATEGORY OF THE HOTEL.	LICENCE FEE
1	Three Star Hotels and above	Rs. 3.00 lakhs
2	Hotels in Six major cities namely Cuttack, Bhubaneswar, Puri, Sambalpur, Rourkela and Berhampur	Rs. 2.00 lakhs.
3	For other areas	Rs. 1.50 lakhs.

- **For all Three Star & above Hotels**, the licence for the IMFL 'ON' shop will be **Composite licence** and will cover Bar, Restaurant/s and Lodging /Rooms.
- While, Licence fee for **IMFL "ON" shops** for Rural areas, will be **Rs.1.00 Lakhs** per annum.
- **Licence fee for Beer Parlour (ON) :**
- **Licence fee for Beer Parlour (ON)** has to be collected at the **rate of 75%** of the Rate of IMFL ON shop, in 6 Major Cities Namely- Cuttack, Bhubaneswar, Sambalpur, Puri, Rourkela, Berhampur.
- Licence fee for **Beer Parlour (ON)** for **all other Urban areas** will be **Rs.1.00 Lakhs** per annum.
- While, Licence fee for **Beer Parlour (ON)** for **Rural areas**, will be **Rs. 75,000** per annum.
- All the Beer Parlour and IMFL On shops opened in Rural areas, will have to lift the MGQ from the nearest IMFL Off shop only. For this purpose, the MGQ of the IMFL Off Shop will be increased, proportionate to the number of such ON parlour attached to it.
- **New IMFL "ON" shops/ Beer parlour (ON)** may be opened, according to the need, subject to the restriction that the population of that area should not be less that **15,000**.
- ON licence may be granted to O.T.D.C / I T D C hotels & hotels of State Tourism dept., at half the above licence fee where the said hotels are located. A certificate from the concerned Department has to be obtained for this.
- While recommending the proposals for grant of licence for ON shops, the locality, habit of the people living, sensitivity to law and order situation etc. should be taken care of.
- New Beer Parlours may be opened wherever the condition so demands.
- The licence fee of ON shops may be realized at a time i.e. before the issue of licence.

- All the licences of Three star hotels and above and ON shops and Beer Parlour in 6 major Cities, may be given the facility to pay the licence fee, one time, for a period of three years.

- **It is proposed to have more number of outlets in the state. At present there is one shop per 54 Kms , and for every 62000 population.**
- **In addition to shops, licence for Dhabas is proposed. This was also included in the last year policy, but due to high fee nobody took licence.**
- **Also the MGQ is tied to the nearest OFF shop to ensure that dhaba do not sell non duty paid IMFL.**
- **Licence fee for Beer Parlour in other Urban areas is high and as a result more number could not be opened.**
- **Licence fee for Beer Parlour in rural areas is made rational so that more number could be brought under the coverage of excise dept.**

(VII) IMFL ON CLUBS AND MILITARY CANTEEN

- a) The existing licences of ON Clubs shall be renewed with a licence fee of **Rs.60, 000/-** per annum till 31.3.2005.
- b) New licences to ON Clubs may be granted on fulfilment of the following conditions.
 - i) The Clubs must be a registered club under the Societies Registration Act.
 - ii) The Club must be registered at least for a period of 10 years and there must be at least 100 permanent members.
 - iii) It must have its own land and building.
 - iv) There must be at least three affiliated Clubs.
 - v) The Club must be having facility of outdoor games like Tennis, Badminton, Volleyball etc and at least one indoor game.
 - vi) There must be adequate facilities for food and drinks.
- c) **Licence fee for Military Canteens** may be renewed on payment of annual licence fee of **Rs. 5000/-** . The Superintendents of Excise will issue the permits only after obtaining the strength of the Unit/Cantonment and the norm of supply.
- d) There shall be **separate label for each brand supplied to defence personal**. Registration of this brand could be done at a nominal label registration fee of **Rs. 5000/- per label per annum**. However, company has to ensure that the label for defence personal has different colour and design, than the one supplied to the civilians.

It may be considered to allow payment of licence fee, at a time for the next three years for all Clubs and Military Canteens.

Small change for the club fees is proposed. Special labels for defence will help getting bottles meant for defence easily identified. If successful in our state, this perhaps will be copied by other states later, to prevent loss of revenue.

(VIII) LICENCE FEE FOR M & T P UNITS.

The existing licence fee and policy will continue for 2004-2005 by way of renewal of licences.

(IX) LICENCE FEE FOR BONDED WAREHOUSE OF MANUFACTURING COMPANIES.

The licence fee of **Rs. 4.50 lakhs per annum** would be charged from 2004-2005 and the fresh licences will be issued. Companies will have the facility to pay three years fee at a time. Any change in future in Bonded Warehouse charges will not effect the companies who will take three years licence at a time.

Minor increase in the Warehouses charges is suggested.

(X) LICENCE FEE ON WHOLESALE DISTRIBUTION.

The wholesale licence of Orissa State Beverages Corporation may be renewed for 2004-2005 on payment of a licence fee of **Rs. 10.00 Crores** in quarterly instalments.

Wholesale licence fee of Orissa State Beverages Corporation has been increased by Rs. 5 Crores, in view of the profits made.

(XI) BHANG / TARI / POCHWAI SHOPS

The policy on Bhang Tari and Pochwai shop will be put to Auction for 2003-2004. All the existing licences will terminate on 31.3.2004. Collectors will take necessary steps for auction of the said shops, followed by negotiation.

The Excise Duty on Bhang shall be **Rs. 220/- per Kg.**

Nominal change of Rs. 20 per Kg. is proposed.

(XII) COUNTRY SPIRIT SHOPS

All the Country Spirit shops will be **put to Auction** for the year 2004-2005 in the districts of *Balasore, Bhadrak, Jagatsinghpur, Kendrapara, Jajpur, Puri, Khurda, Cuttack, Dhenkanal, Ganjam, Phulbani, Boudh and Nayagarh.*

The process of Auction will be followed by tender, which may be followed by Negotiation. Collectors will take necessary steps to settle the shops. More number of C.S shops may be opened considering potentiality of the area, covering Block Hqr., Tahasil Hqrs., Growth Centres and other areas of importance.

In each C.S dist. a Committee - **Prevention of illegal liquor** - should be formed with the following Committee Members:

Collector	-	Chairman.
Supdt. of Excise	-	Convenor-Cum-Secretary.
Supdt. of Police	-	Vigilance Officer.

The purpose of this Committee is to ensure smooth functioning of C.S shops, their settlement, review of lifting position and sale, prevent Illegal distillation of liquor, check inflow of non duty paid spirit in their district.

Pack Size

C.S Liquor should be supplied in bottle of **200 ml** of 40 U.P variety only.

Bottling Fee

Bottling fee @ **Rs. 0.25/- per bottle** should be charged. The pouch system will discontinue w.e.f. 01.04.2004.

Excise Duty On CS

The duty of C.S will be from **Rs 15/- per LPL** w.e.f 01.04.2004.

Label Registration Fee

Each Unit Supplying CS, has to get the label Registered @ **Rs.15000/- per Label**.

Licence Fee

The licence fee for supply of Country Spirit by any Distillery, Bottling Plant will be **Rs.5,00,000/- per annum**.

Each such unit has to pay necessary Bottling fee, Label Registration fee and other charges as prescribed by govt. from time to time.

Any Distillery, Bottling Plant not producing IMFL, may be invited to provide Country Spirit in bottle.

- **Since Cs is not stabilised and revenue collected is only Rs. 9 Crores, it is proposed tht there is need to revamp this system.**
- **Accordingly, bottling of CS with pack size, Bottling fee & label registration charges is proposed. More numbers of Outlets are proposed.**
- **It may be noted that bottling was propose last year but could not implemented.**
- **Presently, Pouch system is followed and supplied by one agency. No state follows Pouch any more. More over plastic / polythene is going to banned in state.**
- **Competition is necessary to improve the collection in CS.**
- **A committee is proposed to keep watch on the lifting of CS at the district level. This will also help prevent ID.**

(XIV) OUT STILL SHOPS.

- a) All the existing O.S. shops may be renewed for one year with an **increase of 5%** in consideration money & M.G.Q.
- b) In case licence of any O.S shop is not renewed, the Collectors may take steps for immediate resettlement of the same by way of auction followed by tender followed by negotiation.
- c) Proposal for opening of new Out Still shops may be submitted to Government for sanction after observing all formalities.
- d) The Collectors may allow five branch shops to be opened by each exclusive privilege holder with **Rs. 3000/-** as monthly licence fee for each branch.

Fresh Auction will take place in case of non-settlement of shops by the existing licensee. The process of Auction will be followed by tender, which may be followed by Negotiation. Collectors will take necessary steps to settle the shops.

- **OS is the only system, stable in the state and is giving revenue to the extent of 22% of the total trade.**
- **Any increase in the CM or MGQ will force the licence owner to go for non settlement of shop as happened in case of Sundergarh district.**
- **There is huge segment of ID in this sector. Further enforcement activities will help to increase the price in future.**
- **But it also require, change in Excise law (Non bailable), low possession limit of Mahul per person etc.**

(XV) IMFL OFF SHOPS

All the existing IMFL Off shops will be reviewed afresh, to ascertain a **Uniform Licence Fee** for the year 2004-05. New shops will be opened to increase the number of outlets.

Different areas of each district will be divided in different Zones having similar potential.

Zone A	Highest potential areas of the district.
Zone B	Peripheral areas of cities/towns & Growth Centres
Zone C	Block / Tahsil Head quarters, Large GP H.Q.
Zone D	Other Areas.

Supt of Excise will work out the number of shops for respective district.

There shall be uniform licence fee for the IMFL OFF shops in a particular Zone. There will be no EP area, with in a given zone.

All the existing licences of IMFL will be allowed, on preferential basis, to bid at the price fixed, for their existing shop. In case of refusal by the existing licences, a fresh bid will be invited, as in case of all new shops.

For all new shops, a bid will be invited as per the fixed licence fee and MGQ, by giving wide publicity.

Sealed Bid form/s could be deposited in the office of Collector, Supt. of Excise, Office of Excise Commissioner.

All the bids will be sent of the office of Collector, in sealed cover, one day prior to the date of opening. There will be 2 days margin between last date of Bid and opening of bids. All sealed Bids, will be opened in front of bidders, as per the date and time given in the form.

In case of more than one bidder, Lottery system will be followed. Name of all bidders will be put in box and one name will be taken out on lottery basis, which will be adjudged, as the successful bidder.

The successful person in whose favour the shop is finally settled shall pay advance consideration money for Minimum four months. It may be more, if so decided, by the Collector.

No Bid could be made below the fixed price.

All applicants - new and existing - will apply in a prescribed Application form of Rs 500/- (Non Refundable).

All other conditions applicable presently, will also apply to the existing and new licences.

Proposals for new shops should be sent to Government after observing the formalities and the reserve price of the shops should be fixed taking various aspects such as potential of the area, reserve price of neighbouring shops. etc into consideration

Pack Size

In order to boost up the sales of IMFL a bottle of **90 ml.** size will be introduced for sale in IMFL (OFF) shops only, in addition to existing pack sizes.

Permit Room

Each "Off" shop, if intends may have one Permit Room (Where the consumer can stand and drink) adjacent to the off shop, duly approved by the Superintendent of Excise on payment of **Rs.1,00,000/- annually** to be paid, one time i.e. before the issue of licence.

This will be applicable only in the six major cities of the state, namely- Cuttack, Bhubaneswar, Rourkela, Berhampur, Sambalpur and Puri.

Each Licence will be allowed to take promotional activities within the shop premises only.

MGQ Ratio

The MGQ of each shop should be fixed at the ratio of **25 LPL of IMFL and 35 BL** of Beer per Rs. 1000/- of Consideration Money.

If a shop is settled and functioning, its location shall not be shifted, normally, with in a given financial year.

- **To improve the functioning of this segment of liquor trade it is proposed to have uniform license fee. This is also proposed in the model excise policy circulated by the central govt. at the field level, there is difference of shop auction price which lead to non settlement of high price shops and thereby loss to govt.**

- **Uniform L. fee will help get over this problem. Bids will help check under pricing as done in Auction. It will prevent monopolies in the trade.**
- **Application fee will help checking the credential of the applicants before the bids and will give time to SE s to know the interested parties, besides collecting some revenue.**
- **User Charges are proposed to be collected from the bidders to meet the deficiency in the infrastructure and enforcement requirement.**
- **90 ML pack size will help improve sale of high cost brands.**
- **Permit room concept is also used in AP state. This will check people drinking on the road. More revenue will come to the state.**
- **Change in MGQ ratio will increase the volume of IMFL in the state and thereby duty.**

(XVI) MOHUA FLOWER UTILISATION, STORAGE, TRANSPORTATION AND EXPORT FEE.

The licence fee for the following items are levied at the following rates:-		
i	Utilisation fee per quintal of mohua flower	Rs. 175/-
ii.	Mohua flower storage fee upto 200 quintals	Rs. 1000/-
	201 to 500 quintals	Rs. 2000/-
	501 to 1000 quintals	Rs. 5000/-
	1001 to 2000 quintals	Rs. 7500/-
	2001 to 5000 quintals	Rs. 10000/-
	above 5000 quintals	Rs. 15,000/-
iii.	Mohua Export Fee	Rs. 40/-per quintal.
iv.	Mohua Transportation Fee	Rs.10/- per quintal.

In order to increase Export of Mohua flower to other states, only a token transportation fee of Rs.1/- will be charged, instead of Rs 10/-. This incentive will be only for registered Mohua export dealers. They have to get themselves registered with Supt. of Excise.

- **All neighbouring states have made Mohua trade liberal.**
- **There are no charges, no permit, on Mohua.**
- **We are charging very high fee for export.**
- **State has problem of ID as Mohua is not getting exported in large quantity.**
- **We need to liberalise it.**

(XVII) UTILIZATION FEE ON MOLASSES:

The following fees are fixed as utilization of Molasses during the year 2004-2005.		
i.	Molasses utilized by Distillery	Rs. 100/ per tonne.
ii.	Molasses used for Industrial purposes only	Rs. 50/ per tonne.
iii.	Import fee	Rs. 60/ per tonne
iv.	Transport fee (for Molasses to be used for industrial purpose)	Rs. 30/ per tonne
v.	Transport fee for all other purposes	Rs. 60/ per tonne

For non alcoholic preparation the duties could be reduced as they are not using the molasses for preparation of RS / ENA. Moreover there is case in court on this issue. Reducing duty could help us to collect the non paid duty of previous years also.

(XVI) EXCISE ADHESIVE LABEL FEE.

Excise Adhesive Label Fee for each bottle of IMFL, Beer and Country Spirit pouch/bottle will be Rs.0.25 Paise. However, an amount of Rs.0.10 will be charged toward Administrative Charges, out of this Rs. 0.25. This will be used to increase the enforcement activities in EAL affixing and other administrative expenditure to check inflow of non-duty paid IMFL coming to the state.

Affixing of Excise Adhesive Label will be strictly followed.

(XVIII) EXCISE POLICY FOR TRIBAL AREA

Concessions granted in tribal areas to brew liquor for personal consumption and not for sale will continue. The provisions of Section 26-A of the Bihar and Orissa Excise Act 1915 requiring approval of Gram Sasan in the scheduled areas may be strictly followed.

(XIX) ADVANCE CONSIDERATION MONEY

Advance consideration money for four months may be collected from all the IMFL Off / Beer Parlours (Off) / Country Spirit / Out Still shop / Tari / Pochwai and Bhang licensee for the year 2004-2005 by the end of March 2004.

(XX) LICENCE FEE ON BRANCH SHOPS

The licence fee of the Branch shops of Country Spirit/Out Still shops will be Rs. 3000/- per branch shop per month.

(XXI) DELEGATION TO COLLECTORS TO GRANT LICENCE

The Collector of the District would continue to exercise the powers to grant licence for exclusive privilege for retail sale of IMFL and Country Liquor as per the delegation made vide this Department Notification No.3308 dated 16.05.2001 where the consideration money achieved is equal to or more than the reserve price.

There should be an attempt, always to achieve the maximum consideration money in course of settlement of a shop. Where the settlement is below the reserve price, the Collectors may record the reasons for settlement of the shop below the reserve price. The proposal for acceptance of the settlement below the reserve price should indicate the reasons convincingly.

(XXII) EXCISE DUTY ON IMFL TO BE SUPPLIED TO TROOPS AND MILITARY BODIES.

Excise Duty on IMFL supplied to troops and military bodies will be levied at the following rates with effect from 01.04.2004.

- i) IMFL(Premium Rum) issued from the Depots of OSBC to troops and military bodies in Orissa **Rs. 70/- per LPL.**
- ii) IMFL (Other than Premium Rum) issued from the Depots of OSBC to troops and military bodies in Orissa. **Rs. 50/- per LPL**
- iii) IMFL other than Rum and Premium Rum issued from the Depots of OSBC to troops and military bodies in Orissa.

- **Marginal change in duty is proposed in view of request from the Military establishments of the state. It may be noted that separate label will help to check inflow of bottles meant for defence to civil areas.**

(XXV) IMPORT OF IMFL

There will be no purchase of brands of the manufacturers from outside Orissa who are having their tie-up and franchise with local units in Orissa.

(XXVI) User Charges

A non -refundable User charge of Rs. 5000/- will be charged to each Existing Licensee and successful bidder of IMFL, OS and CS. User charges will be used to meet the shortfall in contingent and infrastructure requirement of Excise Staff. User charges will be utilised by the Excise Commissioner as per the need and requirement. The rules followed by other department in this regard will be taken into account.

**Excise Commissioner,
Orissa, Cuttack.**