

GOVERNMENT OF ORISSA  
EXCISE DEPARTMENT

No. 1218 / Ex., dated 08.03.2011  
I Ex - 49/2010

From

Shri R. K. Sharma, IAS  
Commissioner-cum-Secretary to Govt.

To

The Excise Commissioner,  
Orissa, Cuttack.

Sub: EXCISE DUTY, FEE STRUCTURE AND GUIDELINES FOR THE YEAR,  
2011-12

Sir,

I am directed to invite your letter No.7928 dt.09.11.2010 on the above subject and say that Government after careful consideration have been pleased to decide to adopt the Excise Duty, Fee Structure and Guidelines for settlement of Excise shops and establishments for the year 2011-12 in the following manner:

1. LICENCE FEE FOR BREWERIES.

Licence may be renewed for the year 2011-12 on payment of licence fees as follows.

Sl. No.	Production capacity (in Bulk Liters)	Annual Licence Fee (in Lakhs)
1.	Up to 1,20,00,000	₹ 40.00
2.	1,20,00,001 to 1,80,00,000	₹ 60.00
3.	1,80,00,001 and above	₹ 90.00

2) BOTTLING FEES (FORM NO.F.L. 14)

- i. @ ₹ 5.00 per BL of BEER manufactured.
- ii. @ ₹ 6.00 per BL of Beer manufactured of brands other than the own brand.

3) LICENCE FEE FOR DISTILLERIES & BOTTLING UNITS.

COMPOUNDING AND BLENDING (ONE OR MORE OPERATIONS).

Licence may be renewed for the year 2011-12 on payment of license fees as follows:

Sl. No.	Production capacity (In Proof Liters)	Annual Licence Fee (In lakhs)
1.	Upto 10 lakh	₹ 11.00
2.	10,00,001 to 30,00,000	₹ 26.00
3.	30,00,001 to 60,00,000	₹ 35.00
4.	60,00,001 to 1,00,00,000	₹ 45.00
5.	1,00,00,001 and above	₹ 60.00

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4) **BOTTLING FEES FOR IMFL.**

1	Bottling fee in respect of own brand.	₹ 6.00 per LPL of IMFL manufactured.
2	Bottling fee in respect of brands other than own brand	₹ 9.00 per LPL of IMFL manufactured.

5) **ANNUAL LICENCE FEE FOR E.N.A COLUMNS** - ₹ 6.00 lakh

6) **ANNUAL LICENCE FEE FOR WINE PRODUCING UNITS** - ₹ 2.00 lakh

7) **APPLICATION FEE (NON-REFUNDABLE) FOR GRANT OF LICENCE FOR BREWERY, WINERY, BOTTLING UNITS, DISTILLERY ETC.** - ₹ 75,000/-

8) **APPLICATION FEE (NON-REFUNDABLE) for renewal of licence of brewery distillery, bottling units etc and for obtaining NOC/ permission for establishment of such units .** - ₹ 30,000/-

9) The MGQ for lifting and use of molasses by the Distilleries shall be fixed at par with the last year. In case of short lifting the unit has to pay utilization fee as fixed by the Govt. from time to time.

a) Units using molasses for cattle feed purposes will pay an Annual Licence Fee of ₹ 20,000/-

b) Units using molasses for other than Distilleries i.e. for industrial purposes will pay an Annual Licence Fee of ₹ 1,00,000/-.

c) Gudakhu & similar small scale purposes, the annual licence fee will be ₹ 30,000/-.

d) Licence fees for Trading on Molasses - ₹ 3,00,000/-

e) The application fee (Non-refundable) in respect of licenses for the above purpose shall be ₹10,000/- except for Trading the application fee shall be ₹ 20,000/-.

10) **EXCISE DUTY ON IMFL AND BEER.**

1)	BEER	STRENGTH	EXCISE DUTY
a)	Beer made in India	Up to 5% v/v Above 5% v/v	₹ 20/- Per BL ₹ 22/- per BL
b)	Beer Imported from Foreign Countries		₹ 21/- per BL
c)	Draught Beer	Up to 5% v/v Above 5%v/v	₹ 15/- per BL ₹ 18/- per BL
d)	Diet Beer	Up to 5% v/v Above 5%v/v	₹ 15/- per BL ₹ 18/- per BL
e)	Canned Beer	Up to 5% v/v Above 5%v/v	₹ 18/- per BL ₹ 18/- per BL
f)	Breezer/ Low Alcoholic Beverage	Up to 5% v/v	₹ 20/- per BL

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2)	IMFL	Strength	Excise Duty
a)	India made Whisky, Gin, Rum, Brandy and Vodka (Landing cost at Orissa State Beverages Corporation less than ₹750/- per case)	75 <sup>0</sup>	₹ 150/- per LPL
b)	India made Whisky, Gin, Rum, Brandy and Vodka (Landing Cost at Orissa State Beverages Corporation between ₹ 751/- to 1500/- per case)	75 <sup>0</sup>	₹ 175/- per LPL
c)	India made Whisky, Gin, Rum, Brandy and Vodka (Landing Cost at Orissa State Beverages Corporation between ₹ 1501/- to 2500/- per case)	75 <sup>0</sup>	₹ 180/- per LPL
d)	India made Whisky, Gin, Rum, Brandy and Vodka (Landing cost at OSBC at ₹ 2501/- or more per case.	75 <sup>0</sup>	₹ 200/- per LPL
e)	Whisky, Rum, Brandy, Gin and Vodka imported in bulk and bottled in India.	70 <sup>0</sup> - 80 <sup>0</sup>	₹ 300/- per LPL
f)	Liquor, Cordial imported in bulk and bottled in India.	60 <sup>0</sup>	₹ 200/- per LPL
g)	Wine imported in bulk and bottled in India.	12 <sup>0</sup> - 36 <sup>0</sup>	₹ 150/- per LPL
h)	India made wine.	40 <sup>0</sup> & below	₹ 50/- per LPL
i)	Canned IMFL .	40 <sup>0</sup> and below	₹ 250/- per LPL

11) **FEEs FOR LABEL REGISTRATION, IMPORT AND EXPORT OF IMFL/ BEER, RECTIFIED SPIRIT AND DENATURED SPIRIT, FRANCHISE FEE FOR IMFL AND VEND FEE ETC.**

A) Application fee for Label Regd.: Beer per Brand ₹ 20,000.00

B) -do- : IMFL Per Brand Pack Size ₹ 15,000.00

12) **LABEL REGISTRATION FEE:-**

- i) Foreign Liquor (Imported from beyond Custom barrier)- ₹ 50,000/- per label per annum.
- ii) Foreign Liquor imported in bulk and bottled in India. - ₹ 50,000/-per label per annum.

A) **IMFL / BEER supplied to OSBC per annum**  
(January to December of preceding year)

- i) Up to 10000 cases per annum - ₹ 50,000/- per label per annum
- ii) From 10001 to 20000 cases per annum - ₹ 60,000/- per label per annum
- iii) From 20001 to 40000 cases per annum - ₹ 80,000/- per label per annum
- iv) From 40001 to 70000 cases per annum - ₹ 1,20,000/-per label per annum.
- v) From 70001 to 1 lakh cases per annum - ₹ 1,60,000/-per label per annum.
- vi) Above 1 lakh cases per annum - ₹ 2,20,000/-per label per annum

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B)	LABEL REGISTRATION FOR MILITARY CANTEENS.	₹ 10,000/- per Label
C)	LABEL REGISTRATION FOR WINE (manufactured in India)	₹ 10,000/- per Label
D)	Import fee on R.S / ENA	₹ 4.00 per BL
E)	Export Fee on Rectified Spirit/ENA	₹ 3.00 per BL
F)	Import fee on Ethanol/Power spirit for blending in petrol	₹ 0.25 per BL
G)	Transport Fee on Rectified Spirit/ ENA for preparation of IMFL or CS.	₹ 3.00 per BL
H)	Transport Fee on Rectified Spirit/ENA for purposes other than preparation of IMFL or C.S.	₹ 5.00 per BL
I)	Import, Export & Transport fee on Denatured Spirit.	₹ 4.00 per BL
J)	Import, Export & Transport fee on Methanol for Industrial use.	₹ 2.00 per BL

**K) ANNUAL LICENCE FEE ON DENATURED SPIRIT /METHANOL**

a)	D.S.-I	₹ 20,000/-per annum
b)	D.S.-II	₹ 15,000/-per annum
c)	D.S.-III (Carpentry)	₹ 12,000/- per annum
d)	D.S-III (Industrial use)	₹ 20,000/- per annum
e)	Excise Duty on D.S supplied to agencies other than Government organization within the State.	₹ 3.00 per BL

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a)	Import fee on Beer	₹ 9/- per BL
b)	Import fee on IMFL	₹ 15/- per LPL
c)	i) Vend fee on foreign liquor imported into India from outside the Country (Not bottled in India)	₹ 250/- per LPL
	ii) Vend fee on Beer imported into India from outside the country	₹ 10/- per BL
	iii) Vend fee on wine imported into India from outside the Country	₹ 10/- per BL

**13) LICENCE FEE.**

All the depots established by the OSBC will pay an amount of ₹ 5.00 lakhs each per annum towards depot licence fee. The Collector of concerned districts will issue depot licences.

**14) IMFL 'ON' SHOPS AND BEER PARLOURS.**

All the existing IMFL "ON" and Beer Parlours (ON) licences may be renewed for the year 2011-12 on payment of the annual licence fee indicated below provided they fulfil all the stipulated conditions with the MGQ noted against each category:-

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Sl. No	CATEGORY OF THE HOTEL	LICENCE FEE	M.G.Q.	
			IMFL	BEER
1.	Three Star Hotels and above	₹ 3.00 lakhs	75 LPL	200 BL
2.	Hotels in Six major cities namely Cuttack, Bhubaneswar, Puri, Sambalpur, Rourkela and Berhampur with lodging.	₹ 3.50 lakhs	100 LPL	300 BL
3.	For other Urban Areas with lodging	₹ 3.00 lakhs	100 LPL	300 BL
4.	Hotels & restaurants without lodging	₹ 4.00 lakhs	150 LPL	400 BL

- i) New 'ON' Licence for Star Hotels, other Hotels with or without Lodging accommodation and duly financed by Banks and other recognized agencies may be allowed with above License Fee.
- ii) 'ON' licence may be granted to O.T.D.C / I.T.D.C hotels at half the above licence fee where the said hotels are located. The hotels of OTDC/ITDC and tourism Department leased out to private individuals may not be allowed such concessions.
- iii) Licence fee for Beer Parlour (ON) shall be at ₹ 2.00 lakhs in six major cities namely Cuttack, Puri, Bhubaneswar, Sambalpur, Rourkela and Berhampur, ₹ 1.5 lakhs in other urban areas and ₹ 1.00 lakh for rural areas.
- iv) The Beer Parlour "ON" may be allowed to sell Wine.
- v) All Beer Parlour "ON" may lift minimum 10 LPL wine per month.
- vi) The MGQ of Beer Parlour in Urban areas shall be 600 BL per month and 500 BL per month in rural areas.
- vii) The licence fee of 'ON' shops may be realized in two equal instalments.
- viii) The MGQ fixed earlier in respect of 'ON' shops if more than the MGQ now fixed shall not be reduced.

**15) IMFL 'ON' CLUBS AND MILITARY CANTEEN**

- A) The existing licences of 'ON' Clubs shall be renewed with a licence fee on the basis of consumption during the year 2011-12 as follows:-

	CONSUMPTION	LICENCE FEE
i)	Up to 500 LPL per month	₹ 1.00 lakh per annum
ii)	501 LPL to 800 LPL per month	₹ 1.50 lakhs per annum
iii)	801 LPL and above per month	₹ 2.00 lakh per annum

- 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 / any other law for the time being in force.
  - ii) The Club must be at least 50 permanent members.
  - iii) The Club must be having facility of out door games like Tennis and badminton etc and at least Indoor games of two or more.
  - iv) 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 ₹ 5,000/-. The Superintendents of Excise will issue the

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permits only after obtaining the strength of the Unit/Cantonment and the norm of supply.

- D) The application fee for all kinds of 'ON' shops and Beer Parlour (Non-refundable) shall be ₹ 30,000/- and for renewal of the said shops the application fee shall be ₹ 20,000/-.

16) **LICENCE FEE FOR M & T.P. UNITS**

The existing licence fee and policy will continue for 2011-12 by way of renewal of licences or as may be decided by the Central Government.

17) **LICENCE FEE FOR BONDED WAREHOUSE OF MANUFACTURING COMPANIES.**

The existing licence fee of ₹ 5.00 lakhs per annum may continue for 2011-12 and the licenses may be renewed.

18) **LICENCE FEE ON WHOLESALE DISTRIBUTION.**

The wholesale licence of Orissa State Beverages Corporation may be renewed for 2011-12 on payment of a licence fee of ₹ 50.00 crores per annum.

19) **BHANG/TARI/POCHWAI SHOPS**

All the existing licences of Bhang, Tari & Pochwai shops shall be renewed for the year 2011-12 with 10% increase over and above the existing consideration money after observing the formalities in this regard.

In case of any existing Bhang, Tari and Pochwai shops remain unsettled the Collector may take steps for settlement of the same with the Consideration Money of 2010-11 of the shops by way of inviting applications. In case more than one application is received the shops will be settled by way of draw of lottery.

The Excise Duty on Bhang shall be ₹ 300/- per Kg.

20) **COUNTRY SPIRIT SHOPS: -**

- a) All the existing Country Spirit shops will be renewed for the year 2011-12 with 12% increase over and above the existing C. Money after observing all formalities in this regard.
- b) The excise duty of Country Spirit may be fixed @ of ₹ 20/- per LPL.
- c) M.G.Q of Country Spirit: @ 65 LPL per 1000 Rupees of Consideration Money.
- d) In case any existing Country spirit shop remains unsettled the Collector may take immediate steps for settlement of the same by way of inviting applications. In case of more than one application are received the shops will be settled by way of draw of lottery.
- e) Unsettled Country Spirit shops in 9 districts may be given to Aska Co-operative Sugar Industries Ltd. (ACSI), Orissa Small Scale Industries Corporation (OSIC) and other State Government Under Takings and Co-operative Organization at the reserve price fixed by the Govt., if the same is not settled by the prescribed process during the year 2010-11. However, they will operate these shops under their own management. They will not be allowed to sub-lease these shops under any circumstances.
- f) The application fees (Non-refundable) for new License of C.S. shops shall be ₹ 20,000/- and for renewal it shall be ₹ 15,000/-.
- g) Country Spirit of 40 degree UP strength of 200 ML will be supplied and sold in glass or Pet bottles.
- h) The Licence fee for manufacture and supply of Country Spirit will be ₹ 20.00 lakh per annum.
- i) Bottling Fee at the rate of ₹ 0.25 per Glass/ Pet bottles will be charged.

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- j) Before supplying the Country Spirit in Glass Bottles the manufacturer will have to get the labels registered and the label registration fee of ₹ 15,000/- per annum per label will be charged.
- k) The authorized supplier of C.S will be penalized to the extent of ₹ 10.00 lakhs, if he fails to make timely delivery of C.S supply.
- l) The PET bottle must conform to Food Grade Plastic specified in rule 49(5)(v) of the prevention of Food Adulteration Rules, 1955.
- m) In each district where Country Spirit is prevalent, a Committee for prevention of illicit liquor should be formed with Collector as Chairman Superintendent of Police as the Vigilance Officer and the Superintendent of Excise as the Convener-Cum-Secretary. The Committee will review from time to time regarding the functioning of the Country Spirit shops and formulate strategies to prevent illicit distillation of liquor and detect the sources of spurious and non-duty paid liquor.

21) **OUT-STILL SHOPS.**

- a) The licenses of all the existing Out Still shops operating in 21 districts namely Sambalpur, Bargarh, Jharsuguda, Deogarh, Sundargarh, Bolangir, Sonepur, Kalahandi, Nuapara, Boudh, Koraput, Rayagada, Malkanagiri, Nabarangpur, Angul, Keonjhar, Mayurbhanj, Ganjam (including newly created Berhampur excise district after bifurcation of Ganjam district into two excise districts) Gajapati, Dhenkanal and Kandhamal shall be renewed for the year 2011-12 with 12% increase over and above the existing consideration money and while renewing VAT clearance may be called for.
- b) In case any existing O.S system remain unsettled the Collector may take immediate steps to settlement of the by way of inviting applications. In case of more than one application are received the shop will be settled by way of draw of lottery.
- c) The Collectors may allow (10) ten branch shops to be operated by each exclusive privilege holder with a monthly licence fee of ₹ 6,000/- per branch shop up to 5 branch shop & ₹ 4,000/- for each of the subsequent branch shops.
- d) Persons interested to apply shall have to deposit a sum of ₹ 25,000/- towards non-refundable application fee for new licenses and for renewal ₹ 20,000/-.
- e) The utilization fee of Mahua Flower will be ₹ 275/- per quintal.
- f) Any shop once settled and starts functioning shall not be shifted ordinarily within a given financial year.
- g) In the notice inviting applications for settlement of O.S. shops through lottery, the MGQ shall be 1.5 Qtl. of Mahua Flower per 1000 rupees of consideration money.

22) **IMFL OFF SHOPS:**

- a) All the existing IMFL 'OFF' shops will be renewed for the year 2011-12 with 12% increase over and above the existing C. Money. In case the shops remain unsettled the same will be settled by way of inviting applications. In case more than one application is received the shops will be settled by way of draw of lottery. These shops remains unsettled even after drawal of Lottery may be allowed to run by OSBC, other Govt. agencies and Co-operative organizations with the license fee as decided by the Govt.
- b) Persons interested to apply have to deposit a sum of ₹ 25,000/- towards non-refundable application fee for new licenses and for renewal ₹20,000/-
- c) Any shop once settled and starts functioning shall not be shifted ordinarily within the financial year.

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d) The M.G.Q of I.M.F.L Off shops shall be as follows :

- I. FOR URBAN AREAS - 27 LPL OF I.M.F.L and 40 BL of Beer per ₹ 1000/- of Consideration Money.
- II. FOR RURAL AREAS - 24 LPL of IMFL and 35 BL of Beer per ₹1000/- of Consideration Money.

e) Provision for Permit Room :

The licensee of IMFL 'OFF' shops in urban areas may opt for Permit Room (where the consumer can stand and drink) adjacent to the 'OFF' Shops duly approved by the Collector concerned subject to the condition that the said place shall not violate the provisions of Rule-34 of the Orissa Excise Rule, 1965 and shall be in conformity with the public decency on payment of the following amount.

i.	Six major cities namely , Cuttack, Bhubaneswar, Puri, Sambalpur Rourkela and Berhampur	₹ 2.00 lakh per annum
ii.	Other urban areas	₹ 1.50 lakh per annum

23) **MAXIMUM RETAIL PRICE:**

Maximum Retail Price (MRP) will be displayed on each bottle of IMFL, Beer and Country Spirit and sold accordingly. The vendors will issue Cash Memo on demand to the consumers, failing which the vendors shall be penalized with fine up to ₹ 10,000/-.

- A. The MRP shall be decided on the principle of landing cost + all taxes / duties + OSBC Margin. + Retailer Margin.
- B. While the landing cost will be decided by the Price Fixation Committee and OSBC margin will be decided by OSBL Ltd., the Retailer margin will be decided in the manner.

IMFL upto ₹850/-landing cost per case.	IMFL above ₹850/- landing cost per case	FMFL / Scotch	Beer
25%	20%	15%	25%

24) **FOREIGN MADE FOREIGN LIQUOR / IMPORTED WINE / BEER.**

- Importers or authorized representatives of foreign distilleries / company will register themselves with OSBC under intimation to Excise Commissioner, Orissa.
- They will be required to pay necessary registration fees to OSBC as may be specified.
- For sale of Foreign Made foreign liquor, Wine/Beer Made from imported base, OSBC will import the same, on request of authorized Representative / Importer, for supply to authorized vendors, who have made necessary registration of such labels.
- Authorized vendors will lift the material from OSBC depots. They will maintain a separate account of the sale and proceed of these products.
- 'Off' & 'ON' shops having valid licence and permit may lift the Foreign Made Foreign Liquor, Imported Wine or Imported Beer from OSBC Ltd. after paying additional composite registration charges of ₹ 5,000/- to the concerned district Collector.

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- All other rules and procedures applicable to IMFL will also be applicable to Foreign Made Foreign Liquor.

25) **MODEL WINE SHOP**

It is proposed to allow Model Wine Shops attached to Star Hotel & in Luxury Hotels / Shopping Malls & Complexes with Licence fee of ₹ 1,00,000/- only permitting sale of Wine and Low Strength Liquor / Beer below 5% V/V in order to boost up sale of wine and Low Strength drinks in the State compared to hard drinks.

26) **MOHUA FLOWER UTILISATION, STORAGE, TRANSPORTATION AND EXPORT FEE.**

The licence fee for the following items will be levied at the following rates:-		
a)	Utilisation fee per quintal of Mohua Flower.	₹ 275/-
b)	Mohua flower storage fee Upto 500 quintals.	₹ 5000/-
	501 to 1000 quintals	₹ 10,000/-
	1001 to 2000 quintals.	₹ 20,000/-
	2001 to 5000 quintals	₹ 40,000/-
	More than 5000 quintals	₹ 50,000/-
c)	Mohua Export Fee	₹ 100/- per quintal.
d)	Mohua Transportation Fee	₹ 15/- per quintal.
e)	Mohua Transportation Fee Outside the State	₹ 5/- per quintal.
f)	Mohua Import fee	₹ 15 per quintal

27) **UTILIZATION FEE ON MOLASSES:**

The following fees are fixed as utilization of molasses during the year 2011-12.		
1.	Molasses Used for Distillery	₹ 130/- per Tonne.
2.	Molasses used for Industrial & other purposes	₹ 150/- per Tonne.
3.	Import Fee	₹ 75/- per Tonne.
4.	Export Fee	₹ 50/- per Tonne.
5.	Transport fee	₹ 20/- per Tonne *
6.	Grains of any kind used for production of Sprit and ENA	₹ 175/ per Tonne.

28) **EXCISE ADHESIVE LABEL FEE/HOLOGRAM APPROVED BY GOVT.**

Polyester based hologram Excise Adhesive Label fee for each bottle on IMFL, Beer and C.S. pouch / bottles shall be ₹ 0.30 paise. Affixing of Polyester based hologram Excise Adhesive Label shall be compulsory. Non-affixture of Polyester based hologram Excise Adhesive Label by any Company will invite penalty of ₹ 50,000.00. Any retailer found selling any IMFL, Beer and C.S. without affixture of Polyester based hologram Excise Adhesive Label supplied by the Excise Administration shall invite penalty upto ₹ 50,000.00. The above fine will be in addition to other legal action as per law.

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29) **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 required approval of Gram Sasan in the scheduled areas may be strictly followed

30) **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 / OS as per the delegation made via this Department Notification No. 3308 dated 16.05.2001 where the consideration money achieved is equal to or more than the reserve price or as per this policy.

The Collector of the Districts will also issue licence for Bhang, Tari & Pochwai shops where the consideration money achieved is equal to or more than the reserve price.

In case of the unsettled IMFL Off, Country Spirit, Out Still, Bhang, Tari & Pochwai, the Collectors may record the reasons for non-settlement of these shops and furnish such proposals to Govt. through the Excise Commissioner for appropriate orders for settlement of these shops.

31) **EXCISE DUTY ON IMFL TO BE SUPPLIED TO TROOPS AND MILITARY BODIES.+**

Sl. No	Name of the article	Strength	Unit for levy of duty	Rate of duty
i)	India made foreign liquor (Rum only), landing cost of which at Orissa State Beverages Corporation is less than ₹ 550/- per case and which is issued from the depots of Orissa State Beverages, Corporation to troops and military bodies in Orissa.		London Proof Litre.	₹ 75/-
ii)	IMFL (Rum only) landing cost of which at OSBC is ₹ 551/- and above.		-do-	₹ 90/-
iii)	India made foreign liquor other than Rum issued from the depots of Orissa State Beverages Corporation to troops and military bodies in Orissa.		-do-	₹ 100/-
iv)	India made Wine issued from the depots of O.S.B.C to troops and military bodies in Orissa.		-do-	Rs.25/-

32) **IMPORT AND TIE-UP OF IMFL.**

- There will be no purchase / import of brands of the manufacturers from outside Orissa who are having their tie-up and franchise with local units in Orissa.
- IMFL is being sold in bottles of 1000ml, 750ml, 375ml, 180ml and 90ml and the present system will continue.
- IMFL having proof strength upto 85 degree may be allowed for import and manufacture. A provision for higher duty for IMFL upto 85 degree proof strength shall be made and for the purpose additional duty of 10% over and above the prescribed Excise duty shall be levied / charged.
- Any unit may be allowed to enter tie up arrangement with the manufacturing units in Orissa.

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- e) In addition to glass bottles, introduction of IMFL in PET bottles may be accepted in capacity of 1000 ml, 750 ml, 375 ml, 180 ml and 90 ml subject to conformation of CFTRI and ISI standards. Further, it shall be stored by OSBC Ltd. Upto one year only, beyond which it shall be taken back by the manufacturer/supplier.

The strength of IMFL in PET Bottles shall not exceed 42.8% (V/V). PET bottles must conform to Food grade plastic specified in Rule 49(5)(v) of the Prevention of Food Adulteration Rules, 1955.

**33) USER CHARGES.**

Each licensee and successful bidder / auction holder / lottery winner of IMFL/CS/O.S shops will pay a non-refundable user charge of ₹ 5000/- per annum per shop. The amount will be remitted to the consolidated fund of the State and such amount as and when required shall be released on recommendation of the Excise Commissioner for infrastructure and other welfare measures of the Excise administration.

**34) LABEL REGISTRATION.**

The retail licensees have to register the label of different brands of IMFL/BEER at the district level. Each retail licensee will deposit a composite label registration fee of ₹ 10,000/- (for each shop) per annum with the concerned Collector.

**35) ADVANCE CONSIDERATION MONEY:**

Advance consideration money for four months from the existing IMFL OFF/Country Spirit/ Out-Still / Tari / Pochwai and Bhang licensees shall be collected by 31.03.2011 who will apply for renewal of their licences. No licence shall be issued if the above is not complied with.

Provided that one month consideration money should be treated as interest free security deposit instead of advance consideration money to be refunded to the licensee if he is default free or else his default amount shall be realised or adjusted against the security deposit.

**36) EXCLUSIVE PRIVILEGE (E.P) AREA.**

The exclusive privilege area of all IMFL OFF shops shall be the location of the shop itself and the E.P area may be re-fixed by the Collectors concerned as per the necessity and requirement.

**37) EXPORT POLICY OF IMFL /BEER.**

The export Policy of IMFL and Beer may continue for 2011-12 with the same terms & conditions as approved by the State Govt. with revision from time to time, subject to the following:

- a) There shall be separate label registration for export items with the legend "Not for sale in Orissa". The label registration fee shall be extra @ ₹10,000/- per item / brand.
- b) A separate provision for warehouse to be made for storage of export brands and products on payment of warehouse charge of ₹ 50,000/-.
- c) For export brands the manufacturer will have to pay the additional licence fee of ₹1.00 lakh.
- d) The export fee shall be ₹ 2.00 per LPL of IMFL /BL of Beer and the bottling fee shall be ₹ 2.00 per LPL of IMFL / BL of Beer.

38) New Distilleries, Breweries, Winery and Bottling units will be encouraged.



- 39) Before grant or renewal of license exclusive privilege the provisions of sections 22 and 26-A of the Bihar and Orissa Excise Act, 1915 will be complied with in relation to public notice and approval of the Gram Panchayat respectively.
- 40) No person shall have a right of renewal of license or exclusive privilege but such renewal shall be subject to the fulfilment of terms and conditions and the provisions of law to the satisfaction of the competent authorities under the Act.
- 41) With a view to benefiting farmers of the State, the excise duty on Beer with at least 75% Sorghum content will be given 25% concession.
- 42) At the time of renewal, the Collector will consider and recommend the change of location of shops where serious objections have been received after due enquiry.
- 43) New excise shops will be opened on the basis of need and to cover vacuum areas as assessed and recommended by the Collectors.
- 44) The Excise Commissioner/ all Collectors/ all Excise Deputy Commissioners should take up regular checks and raid to detect illicit distillation or manufacturing of spurious liquors and collection of excise revenue and action should be taken against the offenders under excise law.

Yours faithfully,

Ray K Sharma

Memo No. 1219 / Ex., dated 08.03.2011

Commissioner-cum-Secretary to Govt.

Copy forwarded to the Secretary, Board of Revenue, Orissa, Cuttack/ all Collectors/ All Deputy Commissioners of Excise/ All Superintendents of Excise for information and necessary action.

28/3/11  
Additional Secretary to Govt.

Memo No. 1220 / Ex., dated 08.03.2011

Copy forwarded to Principal Secretary to Govt., Finance Department for information and necessary action.

28/3/11  
Additional Secretary to Govt.

Memo No. 1221 / Ex., dated 08.03.2011

Copy forwarded to Private Secretary to Chief Minister/ P.S. to Minister, Excise/ O.S.D to Chief Secretary/ P.S. to DC-cum-A.C.S for kind information of Hon'ble Chief Minister, Hon'ble Minister, Excise, Chief Secretary and D.C-cum-A.C.S.

28/3/11  
Additional Secretary to Govt.

Memo No. 1222 / Ex., dated 08.03.2011

Copy forwarded to the Managing Director, OSBC Ltd., Saheed Nagar, Bhubaneswar for information and necessary action.

28/3/11  
Additional Secretary to Govt.

Memo No. 1223 / Ex., dated 08.03.2011

Copy forwarded to the Head State Portal, IT Centre, Secretariat, Bhubaneswar for floating the same in official Website of Excise Department of Orissa immediately.

28/3/11  
Additional Secretary to Govt.