

STATE LEVIES FEES OTHER THAN GST

Provided that the Bars located in districts Leh and Kargil, and Tourist resorts of Sonamarg, Gulmarg and Pahalgam shall pay half the amount of prescribed license fee subject to review on yearly basis

13. License fee:

Form of License	Amount
Type A	@Rs8/bottle for IMFL (750 ml)and @ Rs5/bottle (750 ml) JK Special Whisky/Beer/RTD/Cider.
Type B	@Rs8/bottle for IMFL (750 ml)and @ Rs5/bottle (750 ml) JK Special Whisky and Rs 3/ bottle of Beer/RTD/Cider. However, a onetime upfront fee of Rs 7.00 lac for new establishment over and above the annual fee and Rs2.00 lac for new beer bar over and above annual fee shall be levied.
Type C	@Rs8/bottle for IMFL (750 ml)and @ Rs5/bottle (750 ml) JK Special Whisky and Rs 3/ bottle of Beer/RTD/Cider.
Type D	Rs 0.20 lac per annum Rs 1.50 lac per annum in case of Master Canteen Rs4.00 lac per annum in case of CSD Bond
Type E	Rs 0.12 lac per annum
Type F	Rs 6.00 lac per annum.
Miscellaneous*	Rs 0.05 lac per occasion

*Permit to serve liquor on Social Occasions at private places, Banquet Halls, Party Halls and Restaurants.

14. Excise Duty: -CIVIL

A. IMFL, JK Special Whisky, Beer and RTD

Kind	Brand	Amount
IMFL	Super Deluxe/Deluxe	Rs300.00/LPL
IMFL	Premium/Medium	Rs230.00/LPL
IMFL	Economy	Rs200.00/LPL
IMFL	Cheap	Rs180.00/LPL
Country liquor	JK Special Whisky	Rs 200.00/LPL
Wine	All Brands	Rs 110.00/BL
Beer,Cider,RTD Beverages	All Brands	Rs 30.00/BL

Provided that for BIO liquor and wine, the excise duty will be 10% less.

B. Rectified Spirit, Alcohol, Denatured Spirit and Molasses

Type	Rate
Rectified Spirit/Alcohol/Denatured Spirit for use in medicinal and toiletry preparations, other than in manufacture of liquor	Rs10/ litre
Molasses	Rs 20 per quintal

15. Import Duty: - CIVIL

KIND	BRAND	Amount
IMFL including foreign liquor	All Brands	Rs45.00/750 ml
Beer,	All Brands	Rs40.00/650 ml
Wine, Cider, RTD Beverages	All Brands	Rs 20.00/650 ml

16. Tax and Duties on CSD: -

Excise Duty and Import Duty on CSD shall be 25% less than that on Civil for all types of liquor manufactured/bottled in Jammu & Kashmir.

17. Assessment/ Additional Assessment Duty:

A. Assessment Duty on sale of IMFL/BEER/RTD/JK Special Whisky by licensees having 'Type C'.

KIND	BRAND	AMOUNT
IMFL including foreign liquor (Bottled in Origin)	All Brands	Rs. 35 per 750 ml
JK Special Whisky	All Brands	Rs. 15 per 750 ml
Beer (all types including imported beer), Wine, Cider, RTD Beverages.	All Brands	Rs. 15 per 650 ml

B. Assessment Duty on sale of IMFL/BEER/RTD/JK Special Whisky by licensees having 'Type B'.

KIND	BRAND	AMOUNT
IMFL including foreign liquor (Bottled in Origin),	All Brands	Rs. 35 per 750 ml
JK Special Whisky	All Brands	Rs. 15 per 750 ml
Beer (all types including imported beer), Wine, Cider, RTD Beverages.	All Brands	Rs. 15 per 650 ml

C. Assessment Duty on sale of IMFL/BEER/RTD/JK Special Whisky by licensees having 'Type A'

Assessment Duty @ Rs. 5.00 per bottle of 750 ml shall be charged for all kinds of IMFL, JK Special Whisky and @ Rs. 5.00 per bottle of 650 ml for Beer and RTD in case of wholesale trades i.e TYPE A License holders.

Assessment fee shall be payable on monthly basis in accordance with the prescribed procedure.

D. Additional Assessment Duty on sale of IMFL/BEER/RTD/JK Special Whisky by licensees having 'Type B, C and D' .

KIND	BRAND	AMOUNT
IMFL including foreign liquor (Bottled in Origin)	All Brands	35% of MRP
JK Special Whisky	All Brands	
Beer (all types including imported beer), Wine, Cider, RTD Beverages.	All Brands	

18. Draught Beer:

The Draught Beer supplied directly from the Brewery to the bars in kegs as per SRO 240 dated 29.05.2018, the Assessment Duty to be collected by Type-A Licensee, shall be levied at Breweries @ Rs.6.00 per bottle of 650 ml.

TOLL RATES W.E.F 06-02-2018

BASIC TOLL Rs.		TOLL ON GOODS @ Rs.								
TRUCK HAVING	COMMERCIAL LMV	BUSES	REHRA	All Items except E.oil/Non-Edible oil/Cigrattes / Tobacco/ Textile/ Chicken and Sheep/Goat	Textile /Sheep /Goat	EDIBLE OIL / CIGRATTES /TOBACCO(other than Chewable)	Chicken (Frozen /Dressed /Live)	Almonds, Walnuts,Dry Apricot and Saffron	Bread	
Lakhanpur to Jmu/Kmr	2 Axle=Rs. Rs.230, 3 Axle=Rs. Rs.280, 4 Axle=Rs. Rs.400, 5 Axle=Rs. Rs.510	80	35 (FROM PATHANKOT TO KATHUA AND VICE VERSA)	20	Rs.100/Qtls	Rs. 175 /Qtls	E.oil=Rs. 235/Qtls , Cigrattes=Rs. 4000/Qtls, Tobacco=Rs.400/Qtls	Rs. 900/Qtls on Chicken	Rs. 235 /Qtls	Rs. 1/ per loaf
Upshi to Kashmir/Jmu	2 Axle=Rs.170, 3 Axle=Rs.280, 4 Axle=Rs.340, 5 Axle=Rs.400	80								
Rly. Station Jmu/UDH to Jmu/Kmr	2 Axle=Rs.110, 3 Axle=Rs.170, 4 Axle=Rs.170, 5 Axle=Rs.230, POL Tanker=Rs.170	35								