

## Punjab Excise Fiscal Orders, 1932

PUNJAB

India

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### Rule PUNJAB-EXCISE-FISCAL-ORDERS-1932 of 1932

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**1. [The following shall be the rates of duty leviable in respect of the liquor or spirit removed from any of the licensed distilleries or bonded warehouses licensed for bottling of liquor in Punjab or when imported into Punjab from any State or Union Territory in India per proof litre of the strength of London Proof, to be increased or reduced in proportion, as the strength of liquor or spirit, exceeds or is less than London Proof :-] [Legislative Supplement Part III dated 1.10.81]**

(i)[ On Country Liquor of following types:- [Substituted by Punjab Notification No. G.S.R. 20/P.A.1/1917/Ss.31,32 and 58/Amd (183)/2018., dated 22.3.2018 (w.e.f. 12.11.1932).](a)Plain or spiced of 50 degree proof strength and(b)Rum/Gin/Whisky of 65 degree proof strength and 75 degree proof strength to be supplied out of Punjab Medium Liquor quota,- the rate of duty shall be Rs. 35/- per PL payable at the time of issuance of permit for the transportation of country liquor from a distillery by L-13 licensee or when imported into Punjab from any State or Union Territory in India.(ii)Indian Made Foreign Liquor of any degree including Indian made Rum, when issued to troops or to the Border Security Force through the Canteen Stores Department (India) or the Border Security Force Headquarters, Jalandhar Cantonment, as the case may be, the rate of excise duty shall be charged on the basis of EDP as detailed below:-

EDP Range of IMFL    Excise Duty Per PL (in rupees)

|              |       |
|--------------|-------|
| EDP upto 650 | 84/-  |
| EDP 651-950  | 102/- |
| EDP 951-1200 | 126/- |

|                |       |
|----------------|-------|
| EDP 1201-1400  | 150/- |
| EDP 1401-1500  | 184/- |
| EDP 1501-2500  | 193/- |
| EDP 2501-3500  | 258/- |
| EDP 3501-4500  | 284/- |
| EDP 4501-7000  | 370/- |
| EDP above 7000 | 390/- |

This duty shall be payable at the time of issuance of permit for the transportation of IMFL from a Distillery/Bottling Plant by L-1 licensee or when imported into Punjab from any State or Union Territory in India.(iii)On conversion of quota of PML to IMFL, the sum of excise duty payable on PML at L-14 A stage and half of excise duty leviable at L-1 stage on the converted brands of IMFL, shall be payable by L-2 licnesees at the time of issuance of permits.][Provided that six hundred quart bottles each of Whisky, Brandy and Gin, five thousand quart bottles of Indian-Made Rum and four thousand bottles of Beer when issued to the Canteen Stores Department (India) for consumption by the members of the 4th Horse (Hodson's Horse) Regiment C/o 56 A.P.O. on the occasion of celebration of its 125th anniversary during the period from 28th November, 1982 to 30th November, 1982, shall not be subject to the payment of excise duty] [Legislative Supplement Part III dated 4.10.82].

### **1A. [ [Substituted by Punjab Notification No. G.S.R. 20/P.A.1/1917/Ss.31,32 and 58/Amd (183)/2018., dated 22.3.2018 (w.e.f. 12.11.1932).]**

The Excise Duty shall be charged at the rate of Rs. 60/- per BL on strong beer and Rs. 57/- per BL on light beer. The L-1 licensee shall pay this duty at the time of issuing permits for transport from Brewery or when imported into Punjab from any State or Union Territory in India.

### **1AA.**

The Excise Duty shall be charged at the rate of Rs.324/- per PL on PML, Rs.355/- per PL on IMFL and Rs.55/- per BL litre on Beer, payable by L-2 or L-14A licensee at the time of issuance of transport permits while purchasing liquor from L-1 or L-13 licensee, respectively.][1AAA. Quota of Punjab Medium Liquor and Indian Made Foreign Liquor, excluding Beer, Wine, Ready to Drink Beverages (RTD) and imported Foreign Liquor will be fixed for each L-2 and L-14A vends and the same may be lifted by the 20th day of March, 2007, failing which, duty at the rate of Rupees 4 in case of PML and Rupees 25 per proof litre in case of IMFL, respectively, shall be paid by the licensee as additional license fee on left over quota by the 23rd day of March, 2007.] [Substituted by Punjab Notification No. G.S.R.15/P.A.1/1914/Sections 31 and 32/Amd(163)/2005. dated 24.3.2006.][1B. All exports of the following kinds of liquor and spirit shall be subject to the levy of an export fee as under :-] [Substituted vide Punjab Government Notification No. G.S.R. 23/P.A. 1/14/ Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.]

Serial No.      Kind of Liquor

|    |   | Rate of fee Per Proof<br>Litre/Bulk Litre. |
|----|---|--|
| 1  | Indian Made Foreign Liquor of any degree  | Rs. 0.25 (Per PL)                          |
| 2  | Ready to Drink beverages upto 200proof strength                                   | Rs. 0.10 (Per BL)                          |
| 3  | Rum of 750proof strength meant for troops sold through<br>Canteen StoreDepartment | Rs. 0.10 (Per PL)                          |
| 4  | Country Liquor of any degree  | Rs. 0.25 (Per PL)                          |
| 5  | Beer  | Rs. 0.10 (Per BL)                          |
| 6  | Rectified Spirit  | Rs. 0.5 (Per BL)                           |
| 7  | Malt Spirit   | Rs. 0.25 (Per BL)                          |
| 8  | Denatured Spirit  | Rs. 0.25 (Per BL)                          |
| 9  | Industrial Alcohol  | Rs. 0.25 (Per BL)                          |
| 10 | Bhang (per 10 Kilograms or less)  | Rs. 50.00*                                 |
| 11 | Liquor Imported from abroad.  | Rs. 0.25 (Per PL).]                        |

Substituted by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(161)/2005.  
dated 18.5.2005.

## 1C.

[ - ] [Omitted vide Punjab Government Notification No. G.S.R. 23/P.A. 1/14/ Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.]

## 1D. [ [Substituted by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(161)/2005. dated 18.5.2005.]

All imports of the following kinds of liquor and spirit shall be subject to the levy of an import fee specified as under :-]

| Serial No. | Kind of Liquor  | Rate of fee<br>Per Proof<br>Litre/Bulk<br>Litre. |
|------------|---|--|
| 1          | Indian Made Foreign Liquor of<br>any degree (Bottled) | Rs. 7.00 (Per<br>PL)                             |
| 2          | Liquor Imported from abroad of<br>any degree.         | Rs. 7.00 (Per<br>PL)                             |
| 3          | Ready to Drink beverages up to<br>200proof strength.  | Rs. 1.00 (per<br>BL)                             |
| 4          | Potable Spirit (in bulk) or Malt or<br>IMFL.          | Rs. 5.00 (Per<br>BL)                             |

|  |   |                        |
|--|---|------------------------|
| 5  | Potable Rectified Spirit (in bulk)<br>for the manufacture of PML on the Nil<br>basis of tender by the department. |                        |
| 6  | Potable Rectified Spirit (in bulk)<br>for the manufacture of Country<br>Liquor.                                   | Re. 1.00 (Per<br>BL)   |
| [7 [Substituted by Punjab Notification No. G.S.R. 20/P.A.1/1917/Ss.31,32 and 58/Amd (183)/2018., dated 22.3.2018 (w.e.f. 12.11.1932).]   | Canned and bottled Beer when<br>imported from outside the State of<br>Punjab.                                     | Rs. 10.00<br>(Per BL)] |
| [*** [Omitted '8' by Notification No. G.S.R. 80/P.A./1914/Ss.31, 32 and 58/Amd. (184)/2018, dated 18.10.2018 (w.e.f. 12.11.1931).]   |   | ]                      |
| 9  | Wine  | Re. 1.00 (per<br>BL)   |
| 10   | Beer of all types   | Re. 1.00 (per<br>BL)". |
| #Substituted by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(163)/2005. dated 24.3.2006.[2. The rate of duty on Indian made Sweets and Wines manufactured up to 13 per cent v/v under license in Punjab or imported into Punjab shall be rupees four per bulk litre., Rs. 4.00 (per BL)] [Order 2 substituted by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(163)/2005. dated 24.3.2006.] |   |                        |

### 3.

The following shall be rate of duty on Indian made cider manufactured under a license in Punjab or imported into Punjab :[Indian made cidar, Rs. five per bottle.] [Substituted vide Notification No. G.S.R. 20/P.A. I/14/ Sections 31, 32 and 58/Amd. (125)/98, dated 27.3.1998.]

### 4.

Order 4 omitted.

### 5.

[The rate of duty on beer manufactured in any brewery licensed in Punjab or Indian Made Beer when imported into Punjab, shall be as follows:-] [Legislative Supplement Part III 30.3.1994.](a)Beer with alcoholic contents exceeding 3.25 per cent but not exceeding 5.25 per cent, [Rupees Ten per bulk litre] [Substituted vide Punjab Notification No. G.S.R. 14/P.A.1/14/ Sections 31, 32, and 58/Amd. (158)/2002 dated 27.3.2002.](b)Beer with alcoholic contents exceeding 5.25 per cent but not exceeding 8.25 per cent, [Rupees [Ten] [Substituted for 'Twelve' by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(163)/2006. dated 24.3.2006.] per bulk litre.]Provided that duty on beer manufactured in Punjab shall be calculated on actual quantity

brewed, less an allowance of eight per cent for wastage. Provided that duty on beer manufactured in Punjab shall be calculated on the quantity manufactured, less an allowance of ten per cent for wastage. While assessing duty on beer manufactured in any quarter in accordance with the provisions of the Punjab Brewery Rules, 1956, beer issued in bond during the quarter shall be deducted from the total quantity brewed and the ten per cent wastage allowance shall be calculated on the balance thus arrived at.

## 6.

[Omitted in 1989]

## 7.

The rate of excise duty on the bhang imported into, exported outside and or transported within the territories of Punjab shall be [fifty rupees] [Substituted for 'twenty-five rupees' by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(161)/2005. dated 18.5.2005.] per 10 kilograms or less:-Provided that--(a)When the same consignment of bhang is-(i)imported or exported; or(ii)imported and transported; or(iii)transported and exported; or(iv)Transported or retransported, in the course of the same or a continuing business transaction, duty shall be levied once only in respect of the whole of such transaction;(b)No duty on transport shall be levied on bhang transported from one place to an other situated within the limits of the same district except on transport of bhang by retail sale licenses purchased from wholesale licensees of the same district;(c)duty shall be calculated on gross weight of each parcel or package of bhang imported, exported or transported.[7A. The rate of excise duty on opium supplied to opium addicts through the Civil Surgeons, shall be rupees two thousand per kilogram.] [Added by Punjab Notification No. G.S.R.15/P.A.1/1914/ Sections 31 and 32/Amd(161)/2005. dated 18.5.2005.]

## 8.

The undermentioned intoxicants are exempted from the operation of the Punjab Excise Act to the extent specified below :-(1)Medicated wines containing less than 20 per cent of proof spirit are exempted from the provisions of the Act relating to sale and possession.(2)Medicated and other preparations containing rectified spirit, imported from overseas countries are exempted from the provisions of the Act relating to import, export, transport, possession and sale :Provided that the customs duty at the rate prescribed has been paid :Provided further that the import, export, transport, possession and sale of spirituous preparations declared to be liquor under section 3(14) of the Punjab Excise Act (1 of 1914) by the State Government shall be subject to the provisions of the Punjab Intoxicating Spirituous Preparations Import, Export, Transport, Possession and Sale Rules.(2-A) Medical and other preparations containing rectified spirit manufactured in India except spirituous preparations declared to be liquor under section 3(14) of the Punjab Excise Act (1 of 1914) by the State Government are exempt from the provisions of the Act relating to transport, possession & sale : provided that issues from the premises of approved manufacturers shall be made under the authority of a pass granted by the officer incharge.(2-B) Medical preparations containing rectified spirit manufactured in India or in any Part B State and required for use in hospitals and

dispensaries including veterinary hospitals and dispensaries, managed by Government or by local bodies or in such other charitable hospitals and dispensaries as have been approved for the purpose by the Punjab Government, are exempt from payment of duty :-Provided that such preparations are directly issued from the bonded warehouses of approved manufactures to any such hospital or dispensary in quantities not exceeding its requirements for 12 months on indents signed by the civil Surgeon or the District Medical Officer of Health of the district [-] [Legislative Supplement Part III dated 11.12.68] or for veterinary hospitals and dispensaries only by the Deputy Superintend of Civil Veterinary Department or by the Principal Veterinary College Punjab; and Provided further that such preparations are only dispensed for bonafide patients of the hospital or dispensary concerned.(3)[Omitted] [Legislative Supplement Part III dated 4.3.71.](3-A) Neera in its fresh form is exempt from the provisions of the Act relating to manufacture, possession and sale by a manufacturer, subject to the following restrictions :-(i)Neera shall be drawn only in pots or other receptacles freshly coated with lime so as to prevent fermentation.(ii)Neera shall be drawn between sunset and sunrise. If, however, the day temperature falls below 26.6 C (80 degree F.) it may be drawn by day also.(iii)Neera shall be drawn for no purpose other than for manufacture of gur, for drinking unfermented and for sale in the fresh form. All surplus Neera shall be destroyed forthwith.(3B)[Omitted] [Legislative Supplement Part III dated 11.12.68](4)All intoxicants exported from Punjab distilleries, bonded factories or warehouses shall be exempt from the provisions of the Act relating to duty leviable thereon, in Punjab when exported under export in bond passes to any State or Union Territory in India or to any country outside India.(5)All liquor exported from one State or Union Territory to another State or Union Territory within India or to an outside country if transported through Punjab shall be exempt from the provisions of the Act relating to duty leviable thereon in Punjab when covered by a pass issued by a competent authority of the exporting State or Union Territory.(6)\* \* \*(7)\* \* \*(8)Rectified spirit imported or transported in bond from licensed distilleries under import-in-bond or transport-in-bond passes is exempt from the payment of duty.(9)Rectified spirit issued from the Punjab distilleries to, or imported from outside Punjab by Government, Local Fund. Mission Veterinary or Railways hospitals and dispensaries in the Punjab State on a certificate signed by the Director, Health Service, Punjab, the Director Veterinary Services, Punjab, or the Division Medical Officers, Northern Railway, Delhi and Ferozepur shall be exempt from payment of duty. Similarly subsidised dispensaries in the Punjab State may transport or import duty free rectified spirit not exceeding 150 litres in any financial year from the Punjab distilleries or from outside Punjab on a certificate signed by the Director, Health Services, Punjab.(10)Rectified spirit issued under the authority of the Financial Comptroller, Punjab or collector from the Punjab distilleries or from outside Punjab for teaching or research purposes to educational or research institutions in the Punjab State shall be exempt from payment of duty.(10A)Fusel oil is exempted from payment of duty on removal from the Punjab distilleries, provided the contents of ethyl alcohol do not exceed 15 per cent proof spirit.(11)All liquor removed from one part of State or Union Territory in India, whether by road or rail, to another part of the same State or Union territory through the intervening Punjab territory by agents or contractor of the State Union territory duly authorised in that behalf while passing through the Punjab Territory shall be exempt from all provisions of the Act subject to the following conditions :-(a)In the case of transport by road :- (i) The consignments shall be covered by a pass signed by an authorised Officer of that State or Union territory.(ii)a copy of the pass shall be sent to the [Excise Officer-in-charge] [Legislative Supplement Part III dated 6.9.78] of the first adjoining district and the last district in

Punjab through which the consignment is to pass;(b)In the case of transit by rail:- (ii) the consignment shall be covered by a pass signed by an authorised officer of that State or Union Territory and a copy thereof shall be sent to the [Excise Officer-in-charge] [Legislative Supplement Part III dated 6.9.78] of the district in which the railway land lies.(ii)the consignment (of less than a wagon load) shall be booked as a luggage or parcel and delivered to the guard of the train in transit.(12)Omitted vide notification dated 5.7.1975(13)Bhang obtained from the supply of the Satlani Sahib Gurdwara in the district of Amritsar by the Mahant for the time being of the said Gurdwara shall be exempt throughout the districts of Amritsar and Gurdaspur from any duty leviable upon the transport of bhang and from the operation of the rules in respect of the bhang :Provided :(a)that the bhang obtained for the supply of the Gurdawa shall be obtained from the Gurdaspur District;(b)that the quantity obtained in any one year shall not exceed 12.950 kilograms; and(c)that the bhang obtained shall be consumed only by the Mahants and the Sadhs resident at the Gurdwara of the Mahant and the Sadhs of the dependencies of the Gurdwara shown below :-I-Amritsar District

## A--TARAN TARN

|    |                   |                  |
|----|-------------------|------------------|
| 1  | One Dharamsala    | Taran Tarun      |
| 2  | Ditto             | Shahbazpur       |
| 3  | Ditto             | Bahrampur        |
| 4  | Two Dharmasalas   | Bhakna           |
| 5  | One Dharmasala    | Nathupura        |
| 6  | Two Dharmasalas   | Kasel            |
| 7  | One Dharamsala    | Mianpur          |
| 8  | Ditto             | Leian            |
| 9  | Ditto             | Bhusse           |
| 10 | Ditto             | Khera            |
| 11 | Two Dharamsalas   | Muhwa            |
| 12 | One Dharamasala   | Gharinda         |
| 13 | Ditto             | Gharindi         |
| 14 | Ditto             | Sohal Thati      |
| 15 | Ditto             | Doaki            |
| 16 | Ditto             | Bharopal         |
| 17 | Ditto             | Bhuchar          |
| 18 | Ditto             | Naushera Dhala   |
| 19 | Ditto             | Naushera Pannuan |
| 20 | Ditto             | Ghandiwind       |
| 21 | Ditto             | Rangarh          |
| 22 | Two Dharamsalas   | Atari            |
| 23 | One Dharamsala    | Kaon Ke          |
| 24 | Three Dharamsalas | Chicha           |

|                    |                            |                |
|--------------------|----------------------------|----------------|
| 25                 | One Dharamsala             | Dhand          |
| 26                 | Ditto                      | Hushiarnagar   |
| 27                 | Ditto                      | Lalu Ghuman    |
| B-AJNALA TEHSIL    |                            |                |
| 28                 | Two Dharamsalas            | Khohala        |
| 29                 | One Dharamsala             | Khohali        |
| 30                 | One Dharamsala             | Barar          |
| 31                 | Ditto                      | Chogawan       |
| 32                 | Ditto                      | Mohar          |
| 33                 | Ditto                      | Bhittevand     |
| 34                 | Ditto                      | Othian         |
| 35                 | Ditto                      | Ajanala        |
| 36                 | Ditto                      | Chamiari       |
| 37                 | Ditto                      | Bhureygil      |
| 38                 | Ditto                      | Nanekey Sadhar |
| 39                 | Two Dharamsalas            | Khutril Kalan  |
| 40                 | One Dharamsala             | Khutril Khurd  |
| 41                 | Ditto                      | Chiddan        |
| 42                 | Ditto                      | Jagdeo Kalan   |
| 43                 | Ditto                      | Kaimpura       |
| 44                 | Ditto                      | Bachiwind      |
| 45                 | Ditto                      | Vanikey        |
| 46                 | Ditto                      | Rantan         |
| 47                 | Ditto                      | Hetampur       |
| C--AMRITSAR TEHSIL |                            |                |
| 48                 | One Bunga Baba Kuman Singh | Amritsar       |
| 49                 | Ditto                      | Jahangir       |
| 50                 | One Dharamsala             | Vadali Guru    |
| 51                 | Ditto                      | Vadali Degaran |
| 52                 | Ditto                      | Khapar Kheri   |
| 53                 | Ditto                      | Basarke        |
| 54                 | Ditto                      | Gumanpur       |
| 55                 | Ditto                      | Khurmanian     |
| 56                 | Ditto                      | Muradpur       |
| 57                 | Ditto                      | Bundala        |
| 58                 | Ditto                      | Mullan Bahram  |
| D--PATTI TEHSIL    |                            |                |



|    |                |         |
|----|----------------|---------|
| 59 | One Dharamsala | Khalra  |
| 60 | Ditto          | Waltoha |
| 61 | Ditto          | Dasuwal |
| 62 | Ditto          | Chinna  |
| 63 | Ditto          | Dall    |
| 64 | Ditto          | Wan     |

## II--GURDASPUR DISTRICT

## A-Batala Tehsil

|    |                |                         |
|----|----------------|-------------------------|
| 65 | One Dharamsala | Achal Sahib near Batala |
|----|----------------|-------------------------|

## B--Gurdaspur

|    |                |              |
|----|----------------|--------------|
| 66 | One Dharamsala | Fateh Nangal |
|----|----------------|--------------|

(14) Bhang so obtained is further exempted from the provisions of the Excise Act relating to possession and transport when -(a) kept in store at the Gurdwara; (b) transported from the stock of bhang kept in store at the Gurdwara for the supply of any of the dependencies of Gurdwara shown above; (c) kept in store at a dependency of the Gurdwara after being transported there under the provisions of the clause immediately foregoing; (d) possessed for personal consumption by such Sadhs or parties of such Sadhs on Journey or Pilgrimages throughout the Punjab; or (e) possessed for the purpose of distribution to assembled Sadhs in the vicinity of the Gurdwara on the occasion of the anniversaries of Baba Sewa Singh and Kuman Singh; in the vicinity of the Tarn Taran dependency on the occasion of two Amawas fairs; in the vicinity of Chheharta on the occasion of Basant Panchmi fair and in the vicinity of Bunga Baba Kuman Singh at Amritsar on the occasion of the Diwali fair. (14A) Bhang obtained for the supply of the undermentioned Gurdawaras in the district of Hoshiarpur by the Mahants for the time being of said Gurdwaras is exempt from any duty leviable upon its transport and from the operation of the rules in respect of the transport of bhang to the extent mentioned below :- Provided :- (a) that the bhang obtained for the supply of the Gurdawara is obtained from the Hoshiarpur District; (b) that the bhang shall be kept in store at the Gurdawara; and (c) that the bhang obtained shall be consumed only by the Mahant and Sadhs resident at the Gurdawara.

| Sr. No. | Name of village | Description of Gurdawara  | Tehsil in which situated | Limit of free possession of bhang |
|---------|-----------------|---------------------------|--------------------------|-----------------------------------|
| 1       | 2               | 3                         | 4                        | 5                                 |
|         |                 |                           |                          | Kilograms                         |
| 1       | Anandpur        | Gurdawara Anandpur Kalan  | Una (Now Nangal)         | 75                                |
| 2       | Anandpur        | Gurdawara Keshgarh        | Una (Now Nangal)         | 75                                |
| 3       | Anandpur        | Gurdawara Shahib Begha    | Una (Now Nangal)         | 187                               |
| 4       | Anandpur        | Gurdawara Teg Bahadur     | Una (Now Nangal)         | 37                                |
| 5       | Anandpur        | Gurdawara Guru Har Gobind | Una (Now Nangal)         | 75                                |
| 6       | Bhabour         | Gurdawara Govind Singh    | Una (Now Nangal)         | 3.73                              |

|   |          |                       |                  |    |
|---|----------|-----------------------|------------------|----|
| 7 | Kotla    | Gurdawara Dharamshala | Una (Now Nangal) | 37 |
| 8 | Mahilpur | Gurdawa Dharamshala   | Garhshankar      | 75 |

(15) Cultivation of bhang by heads of religious institution under special licenses is exempt from duty. (16) The cultivation of bhang in the undermentioned districts shall be exempt from the provisions of section 20 (1)(b) of the Act relating to cultivation of the hemp plant:-[1 and 2 omitted.] [Legislative Supplement Part III dated 11.12.68] (3) Jullundur; (4) Hoshiarpur; (5) [omitted.] [Legislative Supplement Part III dated 11.12.68] (6) Gurdaspur