

# The Punjab Liquor Licence Rules, 1956

PUNJAB

India

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### Rule THE-PUNJAB-LIQUOR-LICENCE-RULES-1956 of 1956

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The Punjab Liquor Licence Rules, 1956 Published vide Punjab Notification No. 938-XP-(R) dated 2nd April 1956 Last Updated 25th May, 2019 A. - Class of licenses and authorities empowered to grant and renew There shall be the following class of licenses. Their mode of grant and the authorities to grant and renew them shall be as noted against each :-

Authority empowered to	Form	Nature	Mode of grant	Grant	Renew
1	2	3	4	5	6
Foreign liquor	L-1	[Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).]	Wholesale and retail vend of foreign liquor to the trade only	Fixed fee	Collector with the prior approval of the Excise Commissioner
L-1A	[Substituted by Notification No. G.S.R. 21/P.A. 1/1914/S.59/Amd. (121)/2011, dated 18.3.2011 (w.e.f. 2.4.1956).]	A Wholesale vend of Indian Made Foreign, Imported Foreign Liquor including BIO Brands, Beer, Ready to drink beverages and Wine to the trade only, authorized to purchase and import liquor from any other State and from any foreign country.	Fixed fee	Collector with the prior approval of the Excise Commissioner	Collector
L-1B	[Substituted by Punjab Notification No. G.S.R. 11/P.A. 1/1914/Section 58/Amd(110)/2005. dated 17.3.2005]	Wholesale and retail vend exclusively of imported foreign liquor including wine and beer to the trade only.	Fixed fee	Collector	Collector
L-1C	[Substituted by Punjab Government Notification No. G.S.R. 7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]	Licence for export of foreign liquor to other countries by a person other than distilleries, breweries, wineries, bottling plants and licensees holding licence in Form L-1.	Fixed fee	Excise Commissioner and	Excise Commissioner
L-2	[Substituted by Punjab Government Notification No. G.S.R. 7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]	Whole sales and retail vend of foreign liquor.	Fixed fee	Collector	Not renewable
L-2A	[Substituted by Punjab Government Notification No. G.S.R. 7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]	Whole sales and retail vend of Beer (supplementary to form L-14A)	Fixed fee	Collector	Not renewable
L-2B	[Inserted by Notification No. G.S.R. 14/P.A. 1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).]	Retail vend of imported Foreign Liquor (bottled in origin), Beer and Wine imported from abroad (bottled in origin), for consumption off the premises.	Fixed fee	Collector with the prior approval of the State Government.	Collector
L-2C	[Inserted by Notification No. G.S.R. 16/P.A. 1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).]	License for the sales of			

Imported Liquor/IMFL/Beer/Wines/Spirits.| Fixed fee| Collector| Collector]]-| [L-2D [Inserted by Notification No. G.S.R. 7/P.A.1/14/S. 59/Amd. (120)/2010, dated 17.3.2010 (w.e.f. 2.4.1956).]]  
 Retail vend of wine and beer, for consumption off the premises.| Fixed fee| Collector| Collector;  
 and]]-| [L-2E [Inserted by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).]] (Model Shop) Whole sale and retail vend of foreign liquor,| No fee|  
 Collector| Not renewable]]-| [L-3] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]] Retail vend of foreign liquor including beer, wine and ready to drink beverages in a hotel| Fixed fee and assessed fee| Collector| Collector|-| L-3A| Retail vend of beer, wine and ready to drink beverages in a hotel| Fixed fee and assessed fee| Collector| Collector|-| [L-4] [Substituted by Punjab Notification No. G.S.R.11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005]] Retail vend of foreign liquor including beer, wine and ready to drink beverages in a restaurant or in the lawns attached to that restaurant or in a multiplex or in a Shopping Mall.| Fixed fee and assessed fee| Collector| Collector|-| [L-4A] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]] Retail vend of beer, wine and ready to drink beverages in a restaurant or in the lawns attached to that restaurant or in a multiplex or in a shopping mall| Fixed fee and assessed fee| Collector| Collector|-| [L-5] [Substituted by Punjab Notification No. G.S.R.11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005]] Retail vend of foreign liquor including beer, wine and ready to drink beverages in a bar attached to a restaurant or in a multiplex or in a Shopping Mall. (Supplementary to Form L-4).| Fixed fee and assessed fee| Collector| Collector|-| [L-5A] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]] Retail vend of beer, wine and ready to drink beverages in a bar attached to a restaurant or in a multiplex or in a shopping mall. (supplementary to Form L-4A).| Fixed fee and assessed fee| Collector| Collector|-| [L-5B] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]] Retail vend of draught beer, wine and ready to drink beverages independent or in a bar attached to a restaurant or in a multiplex or in a shopping mall.| Fixed fee and assessed fee| Collector| Collector";|-| L-5C| Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel of 3-star and above category (supplementary to Form L-3, L-4 & L-5).| Fixed fee and assessed fee| Collector| Collector|-| L-5D| License for allowing consumption of liquor on special occasion in a marriage palace or a banquet hall.| [Fixed fee and assessed fee] [Substituted 'Fixed fee' by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).]] Collector| Collector]]-| [L-5E [Inserted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).]] License for the sale of draught beer and wine attached to L-2 vends.| Fixed fee| Collector| Collector; and]]-| L-6.| Retail vend of foreign liquor in railway refreshment room.| Assessed fee| Collector| Collector|-| L-7| Retail vend of foreign liquor in railway dining car.| Ditto| Excise Commissioner| Excise Commissioner|-| L-8.| Retail vend of foreign liquor on the premises (Supplementary to Nos. L- 3, L-4, L-6 and L-7. | Ditto| Collector except when supplementary to L.7 which shall be granted by the Excise Commissioner| Excise Commissioner Collector except when supplementary to L.7 which shall be renewed by the Excise Commissioner|-| [L-9. [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).]] Retail vend of foreign liquor in a military canteen or Border Security Force Canteen including unit run military canteen or those run regimentally on club lines or by the Central reserve Police Force and Indo-Tibetan Board Police.| No fee| Collector with the consent of the Commanding Officer or

the Commandant of the Battalion or Central Reserve Police Force or Indo-Tibetan Border Police authorities as the case may be]]-| L-10| Retail vend of beer for consumption on and off the premises.| Auction| Collector| Not renewable.-| L-10B.| Retail vend of beer for Consumption off the premises.| Fixed fee| Collector| renewable|-| [L-10C. [Substituted by Notification No. G.S.R. 21/P.A. 1/1914/S.59/Amd. (121)/2011, dated 18.3.2011 (w.e.f. 2.4.1956).]] Retail vend of beer manufactured in the premises of Micro Brewery or Brewery Pub, for consumption, in lounges or Brewery Pub situated in the said premises.| Fixed fee| Collector| Collector]]-| L-11.| Bottling of foreign liquor| Fixed fee| Collector| Collector|-| L-12| Vend of medicated wines| Ditto| Do| Do|-| L-12A| Temporary licence for the retail sale of foreign liquor at bar in a theatre or cinema or in any other temporary place of recreation.| Ditto| Do| Do|-| L-12B.| Licence for the retail vend of foreign liquor at a bar attached permanently to a theatre or cinema or other such place of entertainment.| Assessed fee (plus fixed fee in case of cinema)| Collector| Collector|-| [L-12C] [Substituted by Punjab Notification No. G.S.R. 11/P.A. 1/1914/Section 58/Amd(110)/2005. dated 17.3.2005]] License for the retail vend of foreign liquor including beer, wine and ready to drink beverages at club or in the lawns attached to that club.| Fixed fee and assessed fee| Collector| Collector|-| L-12D| Licence for manufacture and possession of Sacramental wine for use on special occasion| Fee| Do| Do|-| [L-12E [Added by Notification No. G.S.R. 16/P.A. 1/1914/S.59/Amd. (119)/2009, dated 26.2.2009 (w.e.f. 2.4.1956).]] Licence for the retail vend of foreign liquor including beer and wine at Farm Tourist Resorts, covered under the farm Tourism Scheme of the Government of Punjab, Department of Tourism, for consumption on the premises.| Fixed fee| Collector| Collector.]]]]-| II Country spirit|-| [L-13 [Substituted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).]] Whole sale and retail vend of all types of Country Liquor (including Rum/Gin/Whisky of 650 and 750 to the L-14A licenses)| Fixed fee| Collector| Collector]]-| [L-14] [Substituted by Punjab Notification No. G.S.R. 11/P.A. 1/1914/Section 58/Amd(110)/2005. dated 17.3.2005]] Retail vend of country spirit for consumption on and off the premises.| Auction or negotiation or at a pre-determined license fee when attached with another Unit being auctioned.| Collector| Not renewable|-| [L-14-A [Substituted by Punjab Government Notification No. G.S.R. 7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]] Retail vend of all types of PML (including Rum/Gin/Whisky of

## 650 and 750)

| Fixed fee| Collector| Not renewable."]]-| [L-14AA] [Legislative Supplement Part III dated 27.3.1992.]] Retail sub-vend of country spirit for consumption on the premises| Fixed fee| Collector| Not renewable|-| L-14B.| Retail vend of country spirit at fair or on a special occasion| Ditto| Collector| Collector|-| L-15.| Bottling of country spirit| Fixed fee| Do| Collector|-| L-16| Reduction of country spirit| Free| Do| Ditto|-| III Denatured Spirit|-| L-17| Vend of denatured spirit wholesale and/or retail| Fixed and assessed fee| Do| Collector|-| [L-17A] [Substituted by Punjab Notification No. G.S.R. 11/P.A. 1/1914/Section 58/Amd(110)/2005. dated 17.3.2005]] Wholesale vend of denatured spirit.| Fixed fee| Collector with the prior approval of the Excise Commissioner"| Collector.|-| IV-Rectified Spirit|-| L-19.| Vend of rectified spirit wholesale and/or retail| Fixed fee| Collector| Collector|-| V-Country fermented liquor|-| L-20| Vend of Tari| Not determined| Collector| Collector|-| L-20B.| Manufacture of retail vend of country fermented liquor| Auction| Do| Not renewable|-| L-20C| Manufacture and possession country fermented liquor for

homeconsumption| Fixed fee| Do| Collector|-| L-20D| Manufacture and possession of country fermented liquor of useon special occasions| Ditto| Do| Do|-| VI-Special|-| L-21| Extension of hours during which sale is permitted| Fixed fee| Collector| Collector|}Substituted by Punjab Notification No. G.S.R. 3/P.A.1/14/Sections 59/Amd. (114)/2007 dated 16.1.2007.[Provided that the licenses in Forms L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C and L-12C, shall however, be granted by the Collector with the prior approval of the Excise Commissioner. On application made by the licensee, these licenses may be renewed by the Collector for a period of three years but the renewal fee shall be deposited annually by the licensee.] [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).]B. - Regulations governing the grant and renewal licences

## **2.**

The authority given by these rules to grant and renew licences is in each case, subject to the restrictions contained in the Punjab Intoxicants Licence and Sale Orders as to the localities in which licences may be granted and the number of licences which may be granted in any local are and to such reservations from the general superintendence of the Financial Commissioner as the State Government shall notify under section 8 of the Punjab Excise Act.

## **3.**

Every licence shall be granted to a certain licensee in respect of certain premises.

## **4.**

A licence may only be granted to -(a)an individual;(b)a body incorporated under the Indian Companies Act;(c)a society registered under the Punjab Co-operative Societies Act, 1961 (Punjab Act No. 25 of 1961);(d)a partnership of firm(e)Hindu undivided family.(f)Government Department[-]

## **5.**

When a licence is granted to a Company or Society or Hindu undivided family or Government department referred to in clause (b), (c), (e) and (f) of rule 4, it must show the name of an individual as agent acting on behalf of the licensee, who is amendable in full to the Criminal Courts in India. On the application of the Company or Society of Hindu undivided family or the Government Department, the representative licensee may be changed by the authority competent to grant the licence.

## **6.**

When a licence is granted to a partnership or firm not incorporated under any Act, all the individuals comprising the partnership or firm should be specified on the licence.

**7.**

On the application in writing of all the original partners, a partner may at any time be added, in case of renewable licences, by the authority competent to renew the licence and in case of licences granted by auction, by the Collector, provided the proposed partner is eligible under the Punjab Intoxicants Licenses and Sale Orders or these rules, in which case he shall be responsible for the obligations incurred or to be incurred under the licence during the period of its currency as if it had originally been granted or renewed in his name.

**8.**

On the application in writing of all the original partners, a partner, may at any time be removed, in case of renewable licences, by the authority competent to renew the licence and in case of licences granted by auction, by the Collector.

**9.**

A licence granted to partnership is determined by the dissolution of the partnership, subject to the liability of the partners jointly and severally for any loss caused to Government thereby and for the performance of all obligations to the Government incurred by partnership.

**10.**

A licence is said to be renewed when it is continued after the period of its expiry to the same licensees in respect of the same premises and whenever a licence has determined by reason of surrender, cancellation or order of non-renewal or other causes, or where it is proposed to issue a licence in respect of premises or persons not previously licensed, a new licence is required; provided -(a) a new licence is not required on account of the addition of or removal of a partner on the application of all the partners of the change of a representative of a company or society; (b) a licence continued to the legal representative of a deceased licensee for the remaining period of the licensee shall not be deemed to be a new license; (c) if the premises of a licensee are changed during the period of its currency, the authority competent to grant the licence may direct that the licence may be continued for the remaining period of the term on the existing fee; (d) a licence may be transferred by the authority competent to grant it for the remainder of its currency to a new licensee.

**11. [ [Legislative Supplement Part III dated 22.3.77.]**

All applications for the grant, extension or renewal of licences, which require the orders of the Excise Commissioner under the Punjab Intoxicants License and Sale Orders or these rules should be received through proper channel in the Excise Commissioner's office before the end of October, in each year:][Provided that the applications for the grant of licenses in forms L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B or L-12C may be submitted at any time in the financial year. However, an application for the renewal of the existing licenses shall be submitted by the 31st day of January of

each financial year.] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]

## **11A.**

[Omitted by Punjab Legislative Supplement Part III dated 17.3.1982.]

## **11B. [ [Vide Punjab Legislative Supplement Part III dated 27.3.1973.]**

Every application for the grant of licence in form L-17, L-17A shall be submitted to the Collector through the Excise Officer incharge of the district with an advance copy to the Collector, on or before the 31st January preceding the financial year for which the licence is applied for;] Provided that for the year 1973-74, the last date for the receipt of such application will be 31st March, 1973].

## **11C.**

[Omitted by L.S. Part III dated 15.3.1983.][11D [Substituted vide Punjab Gazette Legislative Supplement Part III dated 21.4.1977.]. Every application for the grant of a licence in form L.10B shall be submitted to the Collector through the Excise Officer incharge of the district at any time during the currency of the financial year for which the licence is to be granted. Every application for renewal of such a licence shall, however, be submitted to the Collector on or before the thirty-first day of January every year preceding that for which application for renewal of the licence is made.]

## **12. [ [Legislative Supplement Part III dated 22.3.77. Rule 12-A of the rules was renumbered as rule 12 and in rule 12, as so renumbered, clause (b) was to be substituted vide notification dated 22.3.1977.]**

(a) No person to whom a licence has been granted shall be entitled to claim as of right renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a licence on the expiry of the period for which it was granted.](b) Every application for renewal of a licence, other than a licence governed by rule 11, shall be submitted to the Excise Officer incharge of the district by the 31st day of January, each year. The Excise Officer incharge of the district shall lay before the Collector by the 10th day of February each year a list of all licences requiring renewal. The list shall be accompanied in the case of licences on the assessed fee, by a certificate of sales required by rule 30; in the case of bottling licence by a similar certificate showing proof litres bottled up to 31st day of December. Except with the special sanction of the Excise Commissioner no order for renewal or non-renewal shall be made after [30th day of March] [Substituted substituted for '28th day of February' by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.] in respect of licences for the following financial year.

### 13.

No licence under these rules except a licence for the vend of medicated wines, denatured and rectified spirit in forms L-12, L-17 and L-19, respectively, shall be combined with any licence for any dealings with any dangerous drug as defined in section 2(h) of the Dangerous Drugs Act, II of 1930, without the sanction of the Collector.

### 14.

No licence shown in column 1 of the subjoined table may be held by persons holding or in any way connected in interest with the persons holding any of the licences shown against them in column 2 :- This table was substituted vide Punjab Liquor License (Second Amendment) Rules, 1977.

Licence in form	May not be held in conjunction with
1	2
*L-1	A licence in forms L-2B, L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-6, L-7, L-8, L-9, L-12A, L-12B, L-12C, L-12D, L-15, L-16, L-17, L-17A and L-19 except with the special sanction of the Excise Commissioner.
L-1B	A license in Forms L-2B, L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-6, L-7, L-8, L-9, L-12A, L-12B, L-12C, L-12D, L-15, L-16, L-17, L-17A and L-19 except with the special sanction of the Excise Commissioner.
**L-2	A licence in forms L-3, L-3A, L-4, L-4A, L-5, L-6, L-7, L-8, L-9, L-12, L-12A
L-3, L-4, L-5, L-8 or L-12B or L-12C for the vend of foreign liquor in a hotel, restaurant or club	A licence in form L-1 except with the special sanction of the Excise Commissioner, or a licence in form L-2 or a licence for any dealing in country liquor.
L-3A, L-4A, L-5A for the vend of beer in hotel, restaurant or club	A licence in form L-1 except with special sanction of the Excise Commissioner or a licence in form L-2 or a licence in form L-10B or a licence for any dealing in country liquor.
L-9 for the sale of foreign liquor in a Military Canteen or Border Security Force Canteen	A licence in Forms L-2, L-3, L-3A, L-4, L-4A, L-5, L-5A, L-6, L-7, L-8, L-10, L-10A, L-10B, L-12A, L-12B or L-12C.
**L-13, L-14, L-14A or L-14B for the wholesale or retail vend of country liquor	A licence for any dealing in rectified spirit or denatured spirit except in form
L-17 for the vend of denatured spirit	A licence for any dealing in country liquor or foreign liquor.

\*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. \*\*See Punjab Legislative Supplement Part III dated

13.3.1987.#Added by Punjab Notification No.G.S.R.11/P.A.1/1914/Section 58/ Amd(110)/2005. dated 17.3.2005.

## 15.

No person holding a license for a distillery or winery shall hold any licence under these rules, except -(a)a licence in Form L-1 for whole sale and retail vend of foreign liquor to the trade only ; and(b)a licence in form L-2 for wholesale and retail vend of foreign liquor to the public only.[Provided that the holder of licence in form B-1 under the Punjab Breweries Rules, 1956 may also hold a licence Form L-10B of the retail sale of beer for consumption off the premises.] [Legislative Supplement Part II dated 12.3.76.]

## 16.

The licences shown in column 1 of the following statement may only be granted to the person shown against them in column 2 :-

A licence in form :

L-2A

[L-2B Retail vend of imported Foreign Liquor (bottled in origin), Beer and Wine imported from abroad (bottled in origin), for consumption off the premises. [Inserted by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).]

[L-2C Retail vend for the sale of Imported Liquor/IMFL/Beer/Wines/Spirits. [Inserted by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).]

[L-2D Retail vend of wine and beer, for consumption off the premises. [Inserted by Notification No. G.S.R. 7/P.A.1/14/S. 59/Amd. (120)/2010, dated 17.3.2010 (w.e.f. 2.4.1956).]

[L-2E (Model Shop)']- [Inserted by Notification No. G.S.R. 17/P.A.1/1914/S. 59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).](i) Whole sale and retail vend of foreign liquor for consumption off the premises.(ii) Draught beer for consumption on the premises only.

L-5 for the retail vend of foreign liquor in a bar

May only be granted to :

Omitted by by Punjab Government Notification No.G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.

Departmental Store or such like store in a Mall or Multiplex]

The holder of a license in Form L-2C shall be allowed to sell imported liquor/IMFL/Beer/Wines/Spirits.]

The holder of a license in Form L-2D shall be allowed to sell wine of all types upto 13.5% v/v and Beer imported from abroad (bottled on origin) only.]

The holder of license of licensing units in Zone/Group of Municipal Corporation and 'A' class Municipal Committee.]

The holder of a licence in form L-4 for the retail



	<p>vend offoreign liquor in a restaurant (only the most superiorestablishment shall be so licensed). Holders of L-3 licenceshall not be granted L-5 licences unless they are also inpossession of L-5 licences.</p> <p>The holder of a licence in form L- 4A for retail vend of beerin a restaurant (only the most superior establishment shall be solicensed). Holders of a licence in form L-3A shall not begranted licence in form L-5A unless he is also in possession of alicence in form L-4A.</p> <p>The holder of licenses in L-3, L-4 and L-5, one or moreadditional Hard Bar license shall be allowed in the premises ofotel of 3-star or above category.</p>
L-5A for the retail vend of beer in a bar	
L-5C retail vend of foreign liquor including beer, wine andready to drink beverages.	
[L-5D. License for allowing consumption of liquor on special occasion in a marriage palace or a banquet hall [Inserted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).]	<p>The holder of licenses Form L-5D shall be allowed to consume liquor on Special occasion in a marriage palace or a banquet hall.]</p>
[L-5E retail vend of draught beer and wine attached to L-2 vends [Inserted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).]	<p>The holder of licenses in Form L-2 shall be allowed to sell draught beer and wine.]</p>
L-8 Supplementary for the retail vend of foreign liquor offthe premises	<p>The holder of a licence in forms L-3,L-4,L-6 and L-7 for theretail vend of foreign liquor in a hotel, restaurant, railwayrefreshment-room or dinning car.</p>
*L-10A for retail vend of beer containing alcoholic contentsexceeding 3.25 per cent but not exceeding 5.25 per cent forconsumption off the premises	<p>The holder of a licence in form L-14A for retail vend ofcountry spirit for consumption off premises,in rural areas only.</p>
L-10B for retail vend of beer for consumption off thepremises.	<p>The holder of a licence in form B-1 under the Punjab BreweriesRules</p>
L-11 for bottling foreign liquor	<p>The holder of a licence in form L-1 and or L-2,for the vend offoreign liquor to the trade or public or to the holder of alicence in form B.W.H. 2 to run an excise bonded warehouse.</p>
L-12 for the sale of medicated wine	<p>A chemist or druggist of good standing.</p>
[L-12E. retail vend of foreign liquor including beer and wine at Farm Tourism Scheme of the Government of Punjab, Department of Tourism,	<p>The holder of a license in Form L-12E shall be allowed to sell foreign liquor including beer and wine]</p>

for consumption on the premises. [Added by Notification No. G.S.R. 16/P.A. 1/1914/S.59/Amd. (119)/2009, dated 26.2.2009 (w.e.f. 2.4.1956).]

Fixed fee Collector Collector.]

**\*\*L-13A** Rum Gin and Whisky of the strength of 35 degree underproof

The holder of a licence in Form L-13

L-15 for the bottling of country spirit

To the holder of a licence in form B.W.H. 2 to run an excisebonded warehouse.

L-16 for the reduction of country spirit

The holder of a licence in form B.W.H. 2 to run an excisebonded warehouse.

L-19 for the vend of rectified spirit

A person holding a licence in form L-12 or L-17 or chemist ora druggist of good standing.

L-21 for the extension of hours

A person holding a licence for the retail sale of foreignliquor or country spirit in forms L-2,L-10,L-10A,L-10B,L-14 andL-14A in urban area.

**\*G.S.R. 14/P.A.I./14/Section 59/Amd (71)/85 dated 1.4.1983\*\*Legislative Supplement Part III dated 27.3.1993.#Added vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.Substituted by Punjab Notification No. No. G.S.R. 3/P.A.1/14/Sections 59/Amd. (114)/2007 dated 16.1.2007.**

## **17. [ [Subsituted vide Legislative Supplement Part III dated 15.3.1984.]**

] A list of all licences in Forms L-1, L-1B, L-2, L-2A, L-3, L-3A, L-4, L-5B, [L-5C, L5- D] [Added vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] and L-4A, shall be drawn up in each district in April each year and supplied to the managers of the distilleries and breweries in Punjab.

## **18. [ [Substituted by Punjab Legislative Supplement Part III dated 12.3.1970.]**

A Licence in form L-9 may be granted with the permission of the competent military authority or Border Security Force authority for the sale of foreign liquor only in military or Border Security Force Units. All canteens including unit military canteens or those run regimentally on club lines shall be required to take out this licence]

## **19.**

A special licence in form L-12A may be granted for the retail vend of foreign liquor are required.Note. - At private or public functions at which a paid contractor sublies liquor for which he is paid, he must take out a licence in the form L-12A, whether he is paid by each consumer or not. At private functions at which no paid contractor supplies liquor on payment, no licence is required. If a recognised club at such a function supplies liquor to non-members on payment by non-members, it

occupies the position of a contractor and a licence must be taken out in form L-12A. The maximum period of such licences will not, except with the special permission of the Excise Commissioner, exceed one month, i.e. from the first day of the validity of the licence to the date immediately preceding that date in the succeeding month. If a licence is granted for two or more days excluding an intervening day or days (e.g., a Sunday), no fee shall be charged for the intervening day or days.

## **19A.**

A licence in form L-12D shall be granted to Church Authorities only.

## **20.**

The maximum number of licences for the wholesale vend of country spirit in form L-13 fixed for each district shall not be exceeded without the sanction of the Financial Commissioner. The names of the licensees shall be reported to the Excise Commissioner and a list supplied to the managers of distilleries in Punjab by the 15th April.

## **21.**

Omitted on 7th January, 1969 vide 2nd Amendment Rule 1969.

## **22.**

A licence in Form 20-A to sell tari may be issued by the Collector if in any locality there is a demand for such licence.

## **23.**

A licence in Form 14-B may be granted for the vend of country spirit on special occasions, subject to the following conditions :- (i) No special liquor licence shall be granted for any fair where such a licence has hitherto not been granted, or where having in the past been granted, it has now been discontinued. If a new fair is inaugurated the Collector shall not grant a special liquor licence without the consent of the Excise Commissioner. (ii) In the case of fairs for which the special liquor licences have hitherto been granted, the Collector may continue to grant such licences. He should, however, take cognizance of any bonafide movement favouring prohibition, and he may, without further sanction, decline to grant the special liquor licence if, on testing local opinion as provided in the Punjab Intoxicants License and Sale Order, he is thoroughly satisfied that the discontinuance of such a licence would be a measure approved by the unquestioned voice of the local opinion, and that such local opinion is free from any suspicion or connivance at illicit distillation. (iii) License for recurring fairs of importance at which it is permissible under these rules to provide for the sale of country liquor should be included in the list of shops to be auctioned. C-Fees

**24.**

The fees payable in respect of licences under these rules are of the following kind:-(a)fixed fee;(b)assessed fees ; and(c)fees fixed by auction; and(d)tender fee;Fixed Fees

**25. [ [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).]**

(1)The amount of annual license fee and security in respect of different kinds of licenses, granted under these rules, shall be as follows:-

Serial No.	Kind of License	Rate of annual license fee (Rs.)	Rate of security (Rs.)
1	2	3	4
1	L-1	5000000	15000/-
2	L-2A (Urban & Rural)	1000	0
3	L-2B	1200000	0
4	L-2C	Minimum Guaranteed Revenue including Fixed license fee equivalent to one unit of Ludhiana Corporation.	15 percent of the amount of fixed License fee
5	L-2D	75000	
6	L-3, L-4 & L-5		
	(i) For hotels having 4 or 5 star category certificate	7,00,000	10,000/-
	(ii) For hotels in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	3,25,000	10,000/-
	(iii) For hotels in Municipal Corporations other than those mentioned at (iia) above, in Municipal Committees and other areas	2,25,000	10,000/-
	(iv) For Additional place of Bar	fifty percent (50%) in case of 4 star or 5 star category Hotels and one third of the license fee of other bar licenses.	
7	L-3A, L-4A & L-5A		
	(i) For towns with population of one Lac or more	175000	0
	(ii) For other towns	125000	0

8	L-5B (Pub License)		
	(a) Independent License	50000	10000/-
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	50000	0
9	L-5C	65000	0
10	L-5D :-		
	(i) Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs. 1,00,000/- per function.	25000	0
	(ii) Annual registration fee of Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs. 1,00,000/- per function.	50000	0
11	L-5E :-		
	(i) Corporation cities and areas.	55000	0
	(ii) All types of Municipal Committees and other areas	30000	0
12	L-10C (Micro Brewery)	450000	0
13	L-12A (Temporary license)		
	(a) Minimum fee	1000 per license per day	0
	(b) Maximum fee	1,00,000 per license per day	0
14	L-12C		
	(i) Members upto 2000	300000	0
	(ii) Members above 2000	900000	0
15	L-12E	15000	1000/-
16	L-13	50000	1000/-
17	L-17:-		
	(i) Denatured Spirit (upto 500 BL)	5000	2000/-
	(ii) Exceeding 500 BL	10 per BL	3000/-
18	L-50 :-		
	(i) For One Year	2500	0
	(ii) For Life Time	12000	0
19	L-50A :-		
	(i) Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc.	5000/- per day per function	0

charging upto Rs. 1,00,000/- per function.

(ii) Serving liquor in Commercial Places viz

Marriagepalaces, banquet halls or

community centre, Dharamshala

7500/- per day per function o

etc.charging above Rs. 1,00,000/- per function.

(iii) Serving liquor in Commercial Places not registered withthe Excise and Taxation department (not more than 5 licensesshall be issued in one month)

10000/- per day per function o

(iv) Serving liquor in a function at a private place

2000/- per day per function o

20 L-52 (Ihatas) :-

(i) PML

(a) Urban

30000 o

(b) Rural

6000 o

(ii) IMFL

(a)Corporation Area

40000 o

(b) OtherUrban Area

30000 o

(c) Rural

8000 o

Note: The State Government reserves the right to change nomenclature of Fixed License Fee or other levies, levied under the Punjab Excise Act,1914 and relevant rules.(2)In addition to the fixed license fee, as stated in sub-rule (1), the Special License Fee at the rate of five rupees per proof litre on Punjab Medium Liquor and Indian made Foreign Liquor shall also be charged.; Special License Fee shall be charged from L-14A, L-2, licensees at the time of issue of permits. The proceeds of Special License Fee shall be utilized by the State Government ;-(a)for upkeeping of Cows in urban areas;(b)for the welfare of livestock, Health, agriculture and Swachhta Abhiyan in Rural Areas.(3)The L-2 and L-14A licensee shall deposit all duties/levies on his minimum guaranteed quota by the end of each month, irrespective of whether the quota is lifted or not. In case the licensee has not lifted the minimum guaranteed quota prescribed for the previous month and has paid full levies and in the next month, after lifting more than prescribed percentage of the minimum guaranteed quota for that month, he can get his deposited levies for un-lifted quota of previous month adjusted.]

## 25A.

A licence in form L-12D for manufacture and possession of sacramental wine for use on special occasion is granted free of fee.

**26.**

Licence in form L-16 for the reduction of country liquor may be granted without any fee. Fixed and Assessed Fees

**27.**

(1). Licence in form L-17 for vend of denatured spirit will be granted on fixed fees in addition to the fees assessed according to the scale thereunder. The following are the rates of fixed fees. (i) [Five thousand] [Substituted for words 'Three thousand' by Punjab Government Notification G.S.R. 40/P.A.1/14/Section 59/Amd. (104)/2001 dated 30.3.2001.] per annum for a licence for one year to possess a quantity not exceeding 500 bulk litres of denatured spirit at one time. (ii) [Rs. 10 per B.L. per annum shall be charged for the denatured spirit when monthly purchase limit is allowed beyond 500 B.L. by the Excise Commissioner.] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] (2) The assessment shall be based on the following scale :- Rs. 1000/- per bulk litre. The fixed fee is payable in advance and the assessed fee shall be recovered at the time of issue of the permit in form L-32. Provided that no assessment fee shall be charged on the quantity of denatured spirit, on which such fee has already been recovered in Punjab. (3) Any person who is granted a licence in form L-17 or whose licence in form L-17 is renewed shall furnish a security in cash or in the form of saving certificates [or in the shape of a bank guarantee of a Scheduled Bank] [Legislative Supplement Part III dated 13.3.79.] duly pledged in favour of the Collector within seven days of such grant or renewal, at the following rates :- (i) For licence with possession limit not exceeding 500 bulk litres at a time., Rs. 2000/- (ii) For a licence with possession limit exceeding 500 litres at a time, Rs. 3,000/- (4) (a) A license in Form L-17A for vend of wholesale denatured spirit will be granted by charging a fixed fee of rupees ten thousand per annum; (b) [ Any person who is granted a license in Form L-17A or whose license in Form L-17A is renewed, shall furnish a security of rupees five thousand in cash or in the form of saving certificates or in the shape of a bank guarantee of a Scheduled Bank duly pledged in favour of the Collector within a period of seven days of such grant or renewal.] [Subrule (4) added by Punjab Notification No. G.S.R. 11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005.]

**27A.**

[Omitted by Legislative Supplement Part III dated 15.3.82]

**28.**

Omitted.

**29. [ [Omitted by Notification No. G.S.R. 7/P.A.1/14/S. 59/Amd. (120)/2010, dated 17.3.2010 (w.e.f. 2.4.1956).]**

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29. [ [Substituted by Punjab Notification No. G.S.R.2/P.A.1/1914/Section 59/Amd113/2007 dated 16.1.2007.]The fee for new licenses except license in form L-9 shall be fixed by the Collector, for which purpose the Asstt. Excise and Taxation Commissioner, shall forward proposals for assessment. If the license is granted in respect of premises previously licensed, the fee shall be based on previous sale in the manner hereinafter provided for the renewal of licenses. Otherwise it shall be based on probable sales. In case licenses in form L-9 the fee assessed on the basis of rates provided in rule 31 shall be recovered in advance in the form of permit fee at the time of issuing permit for the import of transport of liquor by the licensees.]

**30. [ [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).]**

The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L- 5B, L-5C, L-6, L-7, L-8, L-10C, L-1 (Canteen Store Depot), L-2B and L-12C, shall be as under:-

- |     |  |   |
|-----|--|---|
| (a) | For a license in forms L-3, L-4 and L-5            | <p>(a) Seven lac rupees for hotels, having 4 or 5Star category certificate;,</p> <p>(b) three lac twenty five thousand rupees forhotel in Municipal Corporations of Ludhiana, jalandhar,Amritsar, Patiala, Bathinda and mohali:</p> <p>(c) two lac twenty five thousand rupees forhotels other then those mentioned above , in Municipalcommittees and others areas.</p> <p>In addition to this fee, a security of rupeesten thousand in the shape of National Savings Certificates, dulypledged in favour of the collector shall also be furnishedwithin a period of seven days from the grant or renewal of thelicense;</p> <p>(d) for Additional place of Bar fifty percent(50%) in case of a 4 star or 5 star category Hotels and onethird of the license fee of other bar liceneses.</p> |
| (b) | For a license in Forms L-3A, L-4A and L-5A         |   |
|     | (i) for town with population of onelac or more:and | (i) one lac seventy five thousand rupees(ii) one lac twenty five thousand rupees  |
|     | (ii) for other towns not covered by item above     |   |
| (c) | For a license in Form L-5B                         | <p>Fifty thousand rupees and in addition to thefee, a security of ten thousand rupees in the shape ofNational Saving Certificates, duly pledged in favour of theCollector, shall also be furnished within seven days of thegrant or renewal of such license;</p>  |
|     | (i) independent pub license fee                    |   |



- (ii) Supplementary license  
(with L-5, L-5A, L-5C and L-12C).
- (d) For a license in Form L-12C      Three lac rupee having capacity upto 2000 members; and  
   Nine lac rupee having capacity above 2000 members
- (e) For a license in Form L-2B      twelve lac rupees;
- (f) For a license in Form L-5C      Sixty Five thousand rupees for each license;
- (g) L-1 Canteen Store Depot      Fifty Lac rupees
- (h) For a license in Form L-10C      Four Lac-fifty thousand only:

Provided that in addition to annual license fee, assessed fee, as specified in rule 31, shall also be payable by such license holders. The assessed fee shall be payable at the time of issue of permits to such licensees.]

**31. [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).]**

The assessed fee shall be levied on the following rates per bulk litre for Beer, Wine and Ready to drink beverages and per proof litre for Indian Made Foreign Liquor, Imported Foreign Liquor including Bottled In Origin brands and Rum, namely :-Kind of Licenses]

Kind of liquor	L-1	L-1 Import	L-2B	L-2D	L-6 and L-8	L-3, L-4 and L-5C	L-3A, L-4A and L-5A	L-5B	L-(Canteen Store Depot), L-1 CRPF and L-1 ITBP	L-10C (Micro Brewery/Brewery Pub)	L-12C
						Supply from L-1	Supply from L-2	Supply from L-1	Supply from L-2		
Indian Made Foreign Liquor	-	-	-	-	6.20	465/-	117/-	-	-	-	410/-
Imported Foreign Liquor (Bottled in Origin)	-	300/-	425/-	-	8.80	465/-	117/-	-	-	-	410/-

Wine	-	5/-	-	12/-	1.80	25/-	10/-	-		20/-	20/-
			Indian Made Beer								
Light	-	60/-	-	-	0.10	60/-	15/-	60/-	15/-	-	85/-
Strong	-	60/-	-	-	0.10	60/-	15/-	60/-	15/-	-	85/-
Canned light	-	60/-	-			60/-	15/-	60/-	15/-		
Canned strong	-	60/-				60/-	15/-	60/-	15/-		
			Imported Beer (Bottled in origin)								
Light	-	60/-	42/-	18/-	0.35	60/-	15/-	60/-	15/-	-	85/-
Strong	-	60/-	42/-	18/-	0.35	60/-	15/-	60/-	15/-	-	85/-
Cider	5.50 per bottle			-	0.10	5.00/- per BL	3.00/- per BL	-		-	3/- per BL
Rum	-			-	0.35	-		-		-	140/-
Draught Beer (Strong and Light)	-			-	-	-		-		85/-	-
Supplied by Micro	-			-	-	-		-		20/-	-

brewery  
(L-10 C)

Ready to drink beverages	20/-	20/-	-	-	30/-	5/-	30/-	5/-	25/-	22/-
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Sweet and  
wines  
upto  
13.5% v/v

4.50/-	20/-	12/-	-	25/-	10/-	-	-	-
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### 32.

If in any case the Collector considers that for special reasons a fee lower than the proper fee should be sanctioned, because the licence will not be used throughout the whole year, although in the previous year it has been so used, he may recommend that a specially reduced fee should be sanctioned by the Exice Commissioner.

### 33.

If a licence which has not been in force for 12 months is to be renewed, the Collector will make an approximate estimate of the sales which would probably have been made if the licence had been in force for twelve months and shall forward the estimate for the orders of the Excise Commissioner as to the fees to be assessed for the ensuing year. It there were no sales at all at any vend during twelve months the fee shall be proposed by the Collector taking into consideration the sales made during any of the previous three years, if he considers the renewal of the licence necessary. The Collector shall forward his proposals to the Excise commissioner for orders.

### 34. [ [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).]

The fixed fee for grant and renewal of a license other than L-14A and L-2 shall be payable within a period of seven days of the grant/renewal of relevant license. The licenses shall be operative after the deposit of the prescribed fee: Provided that in the case of licences [except licenses L-1 and L-1 (Import)] granted, extended or renewed for any period less than one year, the fixed fee for each period shall be worked out proportionately on monthly basis and a fraction of a month shall be counted as a month for this purpose.]

### 35. [ [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).]

(1) Minimum guaranteed revenue. - The Minimum Guaranteed Revenue, shall include the fixed license fee, the Excise duty leviable on the Minimum Guaranteed quota (at L-14A, L-2, L-13 and L-1

stage) and Special License Fee. The following licenses may be granted on minimum guaranteed revenue by inviting applications for a Licensing Unit/group/zone, namely:- (i) A license in Form L-2, for the wholesale and retail sale of foreign liquor, for consumption, off the premises; and (ii) A license in Form L-14A for retail sale of country liquor (also called the Punjab Medium Liquor), for consumption, off the premises. (2) (i) The Punjab Medium Liquor and Indian Made Foreign Liquor vends shall be disposed off as licensing units. A Licensing Unit in urban areas shall consist of one L-14A vend and one L-2 vend under one roof. In rural areas, a licensing unit may consist either of a single L-14A vend or a L-14A vend and L-2 vend. The group of licensing units shall be formed by the Collector cum Deputy Excise and Taxation Commissioner with prior approval of The Excise Commissioner, Punjab. The maximum value of the minimum guaranteed revenue of the group shall be approximately Rs. five crores (5.00 Cr). However, if for any reason, this limit of minimum guaranteed revenue of Rs. five crores (5.00 Cr) is to be increased beyond 25 percent, then the Excise Commissioner shall get approval of the Addl. Chief Secretary (Taxation), Punjab. The minimum guaranteed revenue shall include the fixed license fee and the Excise duty leviable on the Minimum Guaranteed quota (at L-14A, L-2, L-13 and L-1 stage) and Special License Fee. The groups/ zones of the above licensing units shall be formed by the Collector cum Deputy Excise & Taxation Commissioners on the advice of the Asstt. Excise & Taxation Commissioners and with the approval of Excise Commissioner. The minimum guaranteed revenue of a group or a zone shall be equal to the sum of minimum guaranteed revenue of the constituent licensing units of that group/ zone. The groups/zones would be allotted to the successful applicants on the basis of draw of lots as under: (a) If the number of applications for a licensing unit/group is more than one then allotment shall be made by way of draw of lots; or (b) Urban areas could be divided into one or more zones. The applications may be invited for the whole city or one zone. If the number of applications are more than the groups to be allotted, then the allotment shall be made by draw of lots. The group/zone number of successful allottee shall be made by another draw. The number of successful allottees shall be equal to the number of groups in each zone in that particular area of the city. Successful allottee shall open his prescribed numbers of vends (licensing units) anywhere in his allotted zone, as per the Excise Rules. Where cities have grown outside the municipal boundaries the collector-cum-Deputy Excise and Taxation Commissioner, at his discretion, in order to safeguard Government revenue, can attach such populated area as a part of zone of the city. or; (c) Any combination of the procedure mentioned in (a) and (b) above. Explanation. - To safeguard the revenue or to make the groups more balanced, the Collector-cum DETC can also attach any rural or urban vend to a zone/group of the city. The attached vend/licensing unit need not to be contiguous with the city. Once an applicant is declared successful, a draw for allotting a zone to him would be made simultaneously. The next draw would take place after deposit of required fixed license fee by the successful allottee. After depositing the fee as specified in sub-rule (6) of rule 36, if any successful applicant/allottee fails to deposit the balance amount of fixed license fee, then his allotment shall be deemed to be cancelled and his fixed license fee so deposited shall be forfeited. The person in the waiting list shall be given a chance. If there is no other person in the waiting list and the number of successful allottees are less than the number of units/zones of that particular area, then in that scenario the same procedure as mentioned above shall be followed. Apart from this, in case where the vends/licensing units/groups are closed due to non-deposit of minimum guaranteed revenue, the above mentioned procedure shall be followed. (ii) Re allotment of group/zone. - If some groups/zones remain unallotted after the process of draw of lots, re-allotment of such unallotted

groups/zones, shall be made by inviting fresh applications as per the same procedure. If some groups/ zones remain un-allotted even after this, the sealed quotations for those groups/ zones shall be called by reducing the fixed license fee by five percent (5%) and a proportionate reduction in the maximum guaranteed quota, after giving three days public notice. If any group/zone remains unallotted even after this, the Government reserves its right to run it on its own or through a Government agency or through its employees. There shall be no minimum guaranteed quota if the Government runs the group/zone itself or through its agencies. The Chief Minister shall be competent to allow any other procedure, different from those mentioned above for disposal of un-allotted group.(iii)If any successful allottee requires to shift his vend within his prescribed zone, he shall submit an application alongwith a fee of Rs.25,000/- to the Collector-cum-Deputy Excise & Taxation Commissioner upto 31st May. He shall exercise this option only once for a vend ; or(3)The quota of Punjab Medium Liquor, Indian Made Foreign Liquor and Beer for each licensing unit and the minimum guaranteed revenue payable by such unit shall be fixed by the collector cum DETC. No minimum guaranteed quota of Wine and RTD shall be fixed. The purchase of such types of liquor shall be in addition to the quota fixed for IMFL,PML and Beer. Imported Foreign Liquor (BIO brands) shall not be a part of the minimum guaranteed quota.]

**35A. [ [Rule 35-A omitted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]**

[-]

**35B. [] [Rule 35-B omitted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.]**

[36. Procedure to grant the license. - The following procedure is prescribed for the grant of liquor licenses, referred to in Rule 35, namely :-] [Rule 36 substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.](1)The applications shall be in the prescribed form;(2)[ The application form for the grant of liquor vends shall be available in the office of the Assistant Excise and Taxation Commissioner (hereinafter referred to as AETC), In-charge of the district. The application Forms can also be downloaded from the website of the department (www.pextax.com). In addition, these application forms shall also be available in various bank branches authorized by the department for receipt of application forms. The applicant can submit his application for any Licensing Unit/Group/ Zone of any district in any of the bank branches. The cost of application forms shall be Rs. eighteen thousand (18,000/-) (inclusive of GST, if any) for one application. This amount shall be non-refundable.If the first or any subsequent allotment procedure is cancelled by the department or, any application form is rejected by the department being invalid and not put to draw of lots, then the amount of application fee shall be refunded to the concerned applicant, after deducting two thousand rupees per application as processing fee. Out of the total proceeds from the sale of application forms, fifty percent shall be deposited in the Development Fund constituted under the Punjab Development Fund Act, 2014 (Punjab Act No. 1 of 2015).The application forms shall be serially numbered at three places, i.e. in the application form, in the slip of draw of lots and on the receipt, issued to the applicant.]

[Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](3)[ At the time of submission of applications for allotment of vends, at various authorized branches of the banks and in the office of concerned Assistant Excise and taxation Commissioner the applicant shall be required to pay the application fee, as provided in sub-rule (2).(4)Each application received by various authorized branches of the banks and office of the Assistant Excise and Taxation Commissioner shall be assigned a unique number. The receipt of each application to be given to the applicant and the slip of draw of lots shall carry the same unique number, as assigned to the application.] [Substituted by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).](5)An applicant may apply for any number of Licensing Units [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).];Provided that he shall have to apply separately for each such Unit.(6)[(a) The grant of licenses L-14A and L-2 shall be made out of those applications, which may be found to be complete in all respects. In case, the number of applications for a licensing unit/group is more than one, the allotment shall be made by a draw of lots. This would entail two draws, one for successful allotte and other for allotment of zone. Once an applicant is declared successful, a draw for allotting a zone to him would be made simultaneously.A successful applicant shall be required to pay 25% fixed license fee immediately on the draw of his lot. This payment may be made by bank deposit slips or through demand draft, banker's cheque, pay order or other pre paid Bank instruments.(b)The next draw shall be made only after the successful applicant has deposited the amount of fixed license fee . Failure to deposit fixed license fee shall lead to cancellation of allotment and the allotment done/to be done in his favour in any other district of the State shall also stand cancelled. After the deposit of required fixed license fee, the successful allottee shall come under the obligations of contract and he shall be liable to comply with all the conditions of the license, such as deposit of minimum guaranteed revenue of the license, lifting of minimum guaranteed quota etc.](7)[ The application form shall be completely filled up by the applicant. It shall be accompanied by two recent passport size photographs of the applicant or applicants. The applicant shall submit any other information, if required, by the department at the time of scrutiny of applications before the allotment of license.] [Substituted by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).](8)The Excise Inspector of the respective excise circle shall examine each application and verify all the documents appended to that application. It shall then be countersigned by the Excise and Taxation Officer (Excise) and the AETC before the grant of license. A list of valid and invalid applications shall be displayed at a prominent place in the office of the AETC.(9)The grant of licenses L-14A and L-2 shall be made out of those applications, which may be found to be complete in all respects. In case, the number of applications for a licensing Unit is more than one, the allotment shall be made by a draw of lots. The draw of lots shall be conducted under the supervision of a Committee, comprising the AETC as Chairman, the Excise and Taxation Officer (Excise) of the respective district and the concerned Excise Inspector or Excise and Taxation Inspector as members. The Committee would make its recommendations to the Collector for the grant of licenses to the successful applicants in respect of the licensing Units [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).]. On receipt of such recommendations, the Collector shall approve the recommendations within two days and issue the requisite licenses. In the revenue districts of Ludhiana, Jalandhar and Amritsar, where there are more than one Excise Districts, the AETC of district-I in the revenue districts, shall be the Chairman for the draw of lots

pertaining to licensing units falling within the Corporation limits. For the draw of lots pertaining to other licensing units, the AETC of the concerned Excise District shall be the Chairman. A representative of the Deputy Commissioner of the revenue district concerned may also be present as Observer at the evenue, fixed for draw of lots :Provided that the Excise Commissioner may authorize any other officer of the Excise and Taxation Department to be the Chairman of the Committee for the draw of lots in any district in place of the concerned AETC.(10)A successful applicant shall furnish an affidavit, about his eligibility to hold the licenses as required under Order 7 of the Punjab Intoxicants License and Sale Orders, 1956, on a non-judicial stamp paper of the value of Rs. 15/- before starting the business. Any failure to furnish the requisite affidavit or furnishing of a false affidavit, could result in the cancellation of the license.(11)[ The complete record of the applications submitted for grant of license, shall be maintained in a register, duly page-marked, and attested by the AETC, incharge of the district containing the following information, namely :-(a)serial Number;(b)application Number;(c)Father's name;(d)name and code of group applied for;(e)unique reference number, of the application; and(f)amount of application money.](12)The list of the applications, received by the last date and time fixed for such receipt, shall be prepared Licensing-Unit [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).]wise and shall be displayed at a prominent place in the office of the concerned AETC.(13)[ If any successful applicant fails to deposit the amount of fixed license fee in time, or refuses to accept the license, his allotment shall be deemed to have been cancelled automatically, and the amount of fixed license fee deposited, shall be forfeited and the license shall be re-allotted as per the provisions of these rules.(14)A successful applicant shall have to deposit fixed license fee which shall be divided amongst all groups according to their potential by the Collector cum DETC. A successful allottee shall deposit fixed license fee as per following schedule:-

Serial No.	Stage	%age of fixed license fee
1	At the time of draw of lots	25%
2	Within 48 Hours of draw of lots	25%
3	Upto 31 March 2018	50%

Out of the above mentioned 50%, (at sr, no. 3), the successful applicant can deposit 35% fixed license fee by 7th April 2018, and the balance 15% by 15th April, 2018 with the prior approval of Collector cum Deputy Excise and Taxation Commissioner of Division concerned, alongwth an interest @1.5% per month (to be calculated on daily basis).If any successful allottee, after depositing the first or second installment of fixed license fee, does not deposit the next installment, his fixed license fee earlier deposited shall be forfeited and his allotment shall stand cancelled.(14A)[ Notwithstanding anything contained in sub-rule (14), the entire fifteen per cent security shall have to be deposited by 31st day of March, in case the period of forty-eight hours or ninety-six hours, as the case may be, is completed after the 31st day of March.] [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](15)After depositing the amount of fixed license fee, the licensee is required to pay the amount of minimum guaranteed revenue fixed for the month as specified in sub rule (1) of Rule 35 payable by the close of last working day of each month. In case of late payment of any installment, an interest @1.5%, per month, (to be calculated on daily basis), shall be charged. If the due amount of the month is not paid

by 15th day of the next month, then the license shall be deemed to be suspended and the vend(s) shall be closed. The license shall be restored only after the payment of the balance amount and interest. If full due amount is not paid by 20th day of the month, the suspended license shall stand cancelled, the fixed license fee deposited by the licensee shall be forfeited and the re-allotment process shall be initiated as per law. During re-allotment, if any loss of Government revenue occurs, the original allottee shall be responsible to make up for that loss.(16)In the Minimum Guaranteed Revenue, the fixed license fee and the Excise duty leviable on the Minimum Guaranteed quota (at L-14A, L-2, L-13 and L-1 stage) and Special License Fee shall be included. If the licensee fails to lift required minimum guaranteed quota as per conditions of license at the end of each month, he shall be liable to deposit an amount equal to the sum of excise duty and duty payable at the L-13 stage on un-lifted quota of PML. For un-lifted quota of IMFL, he shall be liable to deposit an amount equal to the sum of excise duty and duty (as per minimum slab) payable at L-1 stage. Similarly for un-lifted quota of Beer, the licensee shall be liable to deposit an amount equal to the sum of excise duty and duty (as per minimum slab) payable at L-1 stage.(17)The settlement of minimum guaranteed revenue by the licensee shall be done on monthly basis.] [Substituted by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).](18)[ \*\*\*] [Omitted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](19)In the event of cancellation of the license of a retail outlet, the Collector may re-allot it in accordance with the procedure, laid down in these rules at the risk and cost of the licensee, whose license has been cancelled. [The licensee to whom the license of the retail outlet has been re-allotted by the collector, such a licensee may, either opt to open his vends, as the case may be, at the licensed premises from where the license was earlier cancelled or he may open the same in an area within the radius of fifty meters of the premises from where the previous license was cancelled.] [Inserted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).](20)The allotment of licensing unit(s) [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).] and the draw of lots shall be done in an open and transparent manner in full public view. A transparent jar shall be used for the draw of lots, so as to ensure that the slips that are put into the jar, are visible to the public.(21)The draw of lots shall not be made by any officer or official directly or indirectly connected with the process of allotment of licensing units. These draws shall be drawn by a person randomly called from the public.(22)In a rural area, all the applications for a particular licensing Unit shall be put into the Jar. The applicant whose slip, is first drawn, shall have the right for allotment of that licensing Unit. The applicant whose slip is drawn, shall be declared as an 'allottee in waiting', who shall have the claim to allotment of the respective retail outlet, in case the first allottee defaults or is debarred. In the event, of the 'allottee in waiting' also getting defaulted or getting debarred, the application for the retail outlet shall be invited afresh, and the whole process shall be repeated again.(23)In an urban or any other area where more than one licensing Unit [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).] is to be allotted, all the valid applications meant for that location, shall be put into the Jar. Slips shall be drawn equal in number to the number of licensing Units [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).] one by one. Applicants, whose slips are selected, shall have the right for allotment of one of such Units. In addition to this, the slips for the 'allottee(s) in waiting' would also be selected in the following ratio:-



Serial No.	No. of licensing units	No. of allottee(s) in waiting	Remarks
(i)	Up to 10	Fifty per cent	While calculating percentage, fraction of a number shall be taken as one number.
(ii)	Beyond 10	Twenty five per cent (But not less than five)	

(24)The name of the successful applicants and the 'allottee(s) in waiting' shall be announced then and there.(25)If the number of applicants are equal to the number of licensing units available in a particular place, all such applicants shall be declared as allottees, after the approval of the concerned Deputy Excise and Taxation Commissioner.(26)If at the end of the draw of lots, some licensing units [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).] remain un-allotted, the un-successful applicants pertaining to a particular revenue district shall be allowed to participate in allotment of such Units. For this purpose, option of such un-successful applicants shall be taken on the spot and the un-allotted Units shall be allotted by following the aforesaid procedure. For the purpose, the 'allottee(s) in waiting' shall also be treated as an un-successful applicants [:] [Substituted '.' by Notification No. G.S.R. 4/P.A. 1/14/S.59/Amd. (122)/2012, dated 13.2.2012 (w.e.f. 2.4.1956).][Provided that the licensing units remaining unsold on the first day of allotment may also be sold by way of inviting tenders with prior approval of the Excise Commissioner.] [Added by Notification No. G.S.R. 4/P.A. 1/14/S.59/Amd. (122)/2012, dated 13.2.2012 (w.e.f. 2.4.1956).](27)The allotment by draw of lots shall be made on the day or days fixed for this purpose.(28)[ The licensee shall make his own arrangements for opening of the retail outlet, for which the department undertakes no responsibility. The licensee shall be required to open his vend on or before 15th day of April [2016] [Substituted by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).]. In case, he fails to do so, the AETC of the district concerned may extend the said period upto 30th day of April [2017] [Substituted '2016' by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).] on payment of late fee of Rs. 25, 000/- in respect of the area falling within the jurisdiction of a Municipal Corporation, and Rs. 10,000/- in other areas.] [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](29)No license shall be granted in villages, in respect of which a Panchayat resolution has been passed regarding closure of a liquor vend and which has been accepted by the Excise Commissioner, Punjab.(30)In case, at the end of the allotment proceedings, any licensing unit [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).] remains unallotted, the names and locations of such licensing units and the corresponding retail outlets, their annual license fee and annual quota shall be displayed prominently in the office of the concerned AETC :[Provided that licensing unit, or a group of licensing units, which may unallotted after first day of April, [2017] [Substituted by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).], shall be allotted to the applicants, by proportioning quota of PML/IMFL and the license fee for the remaining part of the year by seeking fresh applications thereof.][Provided Further that the successful allottee or licensee, shall have the option to get the allotment of complete zone or group or licensing unit as the case may be, as a whole transferred before or after the grant of license on the following terms and conditions, namely:-(i)the successful allottee or licensee shall be required to deposit one per cent of the license fee of the said

licensing unit as transfer fee;(ii)the successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of licensee;(iii)only one transfer will be allowed during the financial year;(iv)before transfer of the license of the said zone or group or licensing unit, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules; and(v)the request made by the successful allottee or licensee, for the transfer of license, shall be subject to the approval by the Collector.](31)A report of unallotted licensing units [or a group of licensing units] [Added by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).] shall be made separately to the Excise Commissioner, Punjab on the next day. Applications for such retail outlets shall then be invited agains at the time and date, to be notified and the procedure detailed heretofore shall be followed afresh.(32)Every successful allottee shall be required to furnish two sets of surety bond in Form M-75 before the commencement of business.(33)No sub-vends shall be allowed.(34)The application forms shall be supplied by the office of the Excise Commissioner, Punjab to the concerned A.E.T.C. of the districts. The A.E.T.C. shall maintain a complete account of the application forms received, issued, balance in stock and the total application fee.(35)The Collector shall forward to the Excise Commissioner, statement showing the locality of each vend, quota of PML (L-14-A) and IMFL (L-12) in proof [litres and Beer in bulk litres] [Substituted 'litres' by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).] during the period for which the license has been granted, the annual fixed fee, the name of the person(s) to whom the vend has been allotted. The A.E.T.C. shall forward a list of licensees and the vends allotted to the Superintendent of Police of the district concerned and to Managers of all distilleries licensed in the State of Punjab.(36)In the event of increase in the rate of duty levied under the Punjab Excise Fiscal Orders, 1932 on foreign liquor, the difference in duty due to such increase shall be payable in the nature of fee by a licensee, holding a wholesale or a retail license or both, as the case may be, in respect of stock of foreign liquor on which the aforesaid duty stands paid at the lower rate.(37)No entry fee shall be charged to enter the vanue. The applicant shall be entitled to enter the venue where lots are to be drawn along with one companion.(38)[ (a) The Government shall fix minimum guaranteed quota for all licensing units/groups. This shall be fixed separately for PML,IMFL and BEER. However, RTD and BIO shall not be the part of quota. Thirty per cent of the total minimum guaranteed quota of PML shall be lifted by a L-14A licensee from L-13 out let of the distillery and a distillery in pipe line, specified and allocated to the districts by the Excise Commissioner and the remaining seventy per cent of the said quota, may be lifted from any distillery of his choice. In case, of open quota distillers shall be allowed to fix their price upto five percent (5%) over and above the EDP of the fixed quota. Any management of the distillery that opts for this shall inform the Excise Commissioner regarding their increased rates upto 25th of March, 2018. These rates shall remain same throughout the year. The EDP shall not be changed by the distilleries during the currency of the financial year. The licensee shall lift minimum percentage of his minimum guaranteed quota of PML, IMFL and BEER month wise as per schedule given below:-

Serial No.	Month	% age of PML	%age of IMFL	%age of Beer
1	April	7	8	7
2	May	8	7	10
3	June	9	9	10
4	July	8	8	10

5	August	9	9	9
6	September	9	9	8
7	October	9	9	8
8	November	9	9	8
9	December	10	10	8
10	January 2019	9	9	8
11	February 2019	9	9	8
12	March 2019 (upto 15th of March)	4	4	6
	Total	100	100	100

In the event of non-lifting of minimum guaranteed quota by the end of each month as per the above schedule, the licensee shall be liable to deposit an amount equal to the sum of all the levies, excise duty leviable at L-1, L-2, L-13 and L- 14A stage and special license fee on the un-lifted minimum guaranteed quota.(b)The licensee shall have the option to inter-change upto five percent of his minimum guaranteed quota of Punjab Medium Liquor to Indian Made Foreign Liquor and upto five percent (5%) of his minimum guaranteed quota of Indian Made Foreign Liquor to Punjab Medium Liquor. When this option is exercised, the duties payable shall be of the liquor which is actually lifted. The minimum guaranteed revenue of the group shall vary accordingly.(c)The licensees having L-2 vends attached to their units may be given the option to convert ten percent of the quota of Punjab Medium Liquor to Indian Made Foreign Liquor subject to the following conditions:-(i)This option shall not be available to Licensees who have only L-14A vend/vends in their licensing units.(ii)This option shall be exercised by those distilleries who are producing PML and have their own registered brands of IMFL, with the condition that the EDP of brands for conversion is not more than Rs.1500/- per case.(iii)When this option is exercised, the licensee shall be required to pay the sum of excise duty payable on PML at L-14A stage and half of the excise duty leviable at L-1 stage on the converted brands of IMFL. This duty shall be paid by L-2 licensee at the time of issuance of permits. His minimum guaranteed revenue shall be re-calculated accordingly.(iv)The conversion from PML to IMFL shall be only from the open seventy percent (70%) quota of PML which may be lifted from any of the D-2 licensees who have their own registered IMFL brands:Provided that the quota for a distillery in pipe line shall be applicable only in those cases where a Letter of Intent has been granted for a distillery and a bottling plant, and not for a bottling plant alone, and the work on the distillery is completed to the extent of seventy five per cent (75%). This facility shall be available up to a maximum period of six months or till a proper D-2 License is obtained, whichever is earlier. At the expiry of a period of six months, if a D-2 license is not issued in favour of the distiller, the facility of allocation of fixed quota and the open quota, shall be withdrawn without issuing any notice.(39)A licensee shall have the option to lift additional quota after lifting the minimum guaranteed quota of PML, IMFL and Beer subject to payment of all levies, duties, fees etc as payable on the minimum guaranteed quota,-(i)A licensee who has lifted full minimum guaranteed quota of PML can lift additional quota of PML by paying the excise duty leviable on transport permit at L-13, the excise duty on the transport permit at L-14A stage and the special license fee. The licensee can lift this additional quota from any distillery of his choice.(ii)A licensee who has lifted full minimum guaranteed quota of IMFL can lift additional quota of IMFL by paying the excise duty leviable on transport permit at L-1 stage, and the special license fee.(iii)A licensee who has lifted full minimum guaranteed quota of BEER can lift additional quota of BEER by paying the excise duty leviable on

transport permit at L-1 stage. However, the fixed licence fee shall not be charged again. [\*\*\*\*]  
 [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).] (41) IT fee shall be levied on Punjab Medium Liquor, Indian Made Foreign Liquor at the rate of Rs.0.50/- per proof litre and on Beer Rs.0.50/- per bulk litre. This shall be leviable at the time of issuance of transport permit for transport of PML, IMFL and BEER from the manufacturer to the wholesale licensee, L-1 and L-13 as the case may be. (43) The licensee shall not be allowed to transfer his quota from one group to another. (44) Regarding carried forward quota/stock-Licensee can carry forward unsold quota/stock of the year 2017-18 to the year 2018-19. The unsold quota of the licensee for the year 2017-18 which is carried forward shall be adjusted in the minimum guaranteed quota. No licensee shall acquire more than his minimum guaranteed quota of April and May as carried forward quota from the unsold stock of the previous year. A licensee for the year 2017-18 can transfer his unsold quota/stock to any new licensee. No excise duty shall be leviable on carried forward quota. A transfer fee shall be charged on carried forward quota. This fee shall be @ Rs.319/-per PL on PML and Rs.385/- per PL on IMFL and Rs.65/- per BL on Beer. The licensee shall pay the required special license fee also. The transfer fee shall also be charged on the unsold stock of the L-1 licensee of 2017-18. The rate of this fee shall be the difference of extra license fee paid on IMFL brands at L-1 stage and excise duty leviable at L-1 stage. For Beer brands, the rate of this fee shall be the difference of assessed fee paid at L-1 stage and excise duty leviable at L-1 stage. The licensee shall give information of his unsold/carry forward quota to Assistant Excise and Taxation Commissioner of his district upto 31st March.] [Substituted by Notification No. G.S.R. 21/P.A. 1/1914/S.59/Amd. (121)/2011, dated 18.3.2011 (w.e.f. 2.4.1956).]

**36A. [ Sale price, license fee and quota of PML, IMFL and Beer. [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).]**

(1) The Punjab Medium Liquor of 50 degree, Rum/Gin/whisky of 65 degree and 75 degree shall be allowed to be sold at PML vends. (2) The minimum retail sale rates per bottle in respect of Punjab Medium Liquor 50 degree, 65 degree and 75 degree shall be fixed on the basis of the following formula:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	PML 50 degree, 65 degree and 75 degree, except areas at Serial No. 2 below	(EDP of open quota + Excise Duty payable at L-13 + VAT + L-13 expenses + Excise Duty payable at L-14A stage + Special License fee) + 21 percent margin (to be rounded off to next rupee)
2	PML 50 degree, 65 degree and 75 degree for Ludhiana, Jalandhar, Patiala and Amritsar districts.	(EDP of open quota + Excise Duty payable at L-13 + VAT + L-13 expenses + Excise Duty payable at L-14A stage + Special License fee) + 25 percent margin (to be rounded off to next rupee)

Apart from this, the maximum retail price of PML shall not exceed 12.5 percent more than its minimum retail price. In addition, it shall be obligatory for liquor vendors (L-14A/L-2 licensee) to

issue cash memo / invoices for all the sales effected by them from their vends.(3)(i)The per bottle minimum retail sale rates of Indian Made Foreign Liquor to be sold in the State of Punjab, shall be fixed according to calculation formula as under:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	Indian made foreign liquor	(EDP + Excise Duty payable at L-1 stage +indicative L-1 margin of 5 percent of EDP + VAT + Excise Duty payable at L-2 stage + Special License fee) + 22 percent margin(to be rounded off to next rupee

Liquor vendors (L-14A/L-2 licensee) shall issue cash memo / invoices for all the sales effected by them from their vends.The minimum retail sale rate of those categories, which have not been covered in the above table, shall be fixed on the basis of the above formula. It shall be mandatory for the licensee to display the rates of popular brands on his vend prominently. The Excise Commissioner, may issue instructions from time to time for the rates of any other brands to be displayed as per requirement.(ii)If at any stage EDP of any brand changes its minimum retail sale price, shall also be changed as per the formula. Minimum retail sale price for a different size of bottle/container, other than those mentioned above, shall be fixed proportionate to their volumes based on the minimum and maximum retail sale price fixed for 750 ml, 375 ml and 180 ml by the Excise Commissioner.(4)The minimum retail sale price of Beer per bottle at L-14A and L-2 vends shall be fixed according to calculation formula as under:-

Serial No.	Type of liquor	Indicative Formula for determining minimum retail Sale rates
1	Beer	(EDP + Excise Duty payable at L-1 stage +indicative L-1 margin of 5 percent of EDP + VAT + Excise Duty payable at L-2 stage) + 22 percent margin (to be rounded off to next rupee)

Provided that in case a licensee is found guilty of selling the liquor in contravention of the prices fixed as mentioned in sub-rules (2),(3),(4), he shall be liable for the following action, namely:-

For 1st offence	Penalty of Rs. Three lac ;
For 2nd offence	Penalty of Rs. Ten lac; and
For 3rd or subsequent offences	Suspension of the license of licensing unit or group or zone for one week.

If any liquor on which the leviable excise duty has not been paid is detected at the licensing unit/vend, then the license of that licensing unit/vend shall be cancelled. If such liquor on which excise duties has not been paid is subsequently found at other vends/licensing units of the same group, then the whole group shall be cancelled. The fixed license fee deposited for the licensing unit/group as the case may be shall stand forfeited.(5)L-2 licensee shall not sell liquor for the functions to be held in marriage palaces/ banquet halls against L-50A permit at a price higher than the minimum retail price of liquor:Provided that in case a licensee is found guilty of selling the liquor in contravention of the price fixed above then, a penalty of Rupees One Lac shall be imposed upon him. In case of repeated violation, the penalty shall be double the amount imposed during the previous violation and on violation for the third time, his vend shall be closed for one month. If the vend is closed by the competent authority on account of some violation of excise law/rules or non-deposit of minimum guaranteed revenue, the licensee shall not be allowed to claim the loss on his committed minimum guaranteed revenue.(6)The maximum value (minimum guaranteed

revenue) of one licensing unit shall be upto four hundred Lac rupees. The minimum guaranteed revenue of more than one group/zones in Corporation and other urban area or Nagar Panchayat shall be kept equitable, with a variation of twenty percent as far as possible. The quota of PML shall be 578 lac proof litre and that of IMFL shall be 248 lac proof litre and that of Beer shall be 257 lac bulk litre. Canned Beer shall be included in the quota of Beer. However, RTD and BIO brands shall not be the part of the quota of IMFL and BEER. Minimum guaranteed quota of PML will be distributed by the Excise Commissioner amongst the Divisions and the Collector cum Deputy Excise & Taxation Commissioners of the Divisions shall further distribute allocated quota to their respective districts, which shall further be distributed among different licensing units/group/zones. (7) A successful allottee shall get the vend premises approved before actually operating the vend. Approval shall be accorded automatically in respect of the vend where a vend is functioning during the year 2017-18. For any other place the approval of the department shall be required before a licensee is to operate the vend. L-2 vends shall be allowed to be operated in the premises of the L-14A vend only and not under a separate roof. In urban areas, where there are no zones, licensee shall be allowed to open vend at any place. Where there are zones, the number of vends shall be fixed and licensee can open vend in the area of his allotted zone only. In Rural area, the vends shall be allowed to open on the basis of revenue limit of the village. The site of liquor vends which are covered by the orders passed by Courts shall not be approved on the basis of the above provision. The licensee shall be bound to obey the orders passed by the Hon'ble High Court/ Supreme Court. The licensee shall be bound to comply with the orders of the Hon'ble High Court in CWP No.4681 of 2014 - Market Welfare Society, Mohali Vs State of Punjab. Apart from this, the licensee shall ensure compliance of the provisions of the Punjab Excise Act, 1914. No illegal/unauthorized branch or vend shall be allowed to be opened anywhere in the State. If a licensee opens illegal/unauthorized branch or vend, that illegal/ unauthorized vend shall be closed immediately. His approved vend shall also be closed for a period of one month.]

### **36B. [ [Substituted by Notification No.**

**G.S.R.19/P.A.1/1914/S.59/Amd.(127)/2016, dated 23.3.2016 (w.e.f. 2.4.1956).]**

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36B. [ Cess on Petrol, ethanol blending. [Inserted by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).]- A cess @Rs. 2/- per litre on ethanol shall be paid by the oil company at the time of obtaining permit for a supply of ethanol for blending in petrol in the State of Punjab.]

D - General Conditions applying to all licences

### **37.**

Every licence under these rule is granted subject to the conditions set forth in this rule. Exceptions - The following licences are only subject to the conditions (1) and (2) of these conditions except in so far as is expressed in the special conditions prescribed for each :-

## 12.

-D--to manufacturer and possess sacramental wine. General (1) The licensee shall be bound to observe all rules under the Punjab Excise Act, applicable to his licence and the general and special conditions of his licence. Conditions Dealing With Licensed Premises (2) The licensee shall not carry on any business connected with his licence, or store any liquor to be sold or otherwise dealt with under his licence except in the premises specified in his licence, hereinafter called the licenced premises. The Collector may, however, with the previous sanction of the Financial Commissioner, grant in an exceptional case a permit under Section 249(3) of the Punjab Excise Act to store a quantity of liquor exceeding the limit of retail sale, at a place other than the licenced premises. The permission shall be granted on payment of an extra fee of Rs. 20 per annum and only in cases where it is impossible and impracticable to carry to and stock in the licenced premises hogshead of beer a large consignment of liquor. Before the grant of the permit the Collector shall satisfy himself that the proposed place is adequately guarded and that there is no means of access to it by the public. [Provided that in the case of licencees holding licence in form L-1, the permit to open their godown (s) outside the municipal limits for the purpose of sale shall be granted on payment of an additional licence fee of Rs. 2000 per annum per godown] [Legislative Supplement Part III dated 13.3.78.]. (3) When a licensee has more licences than one, sale or other business under each licence shall be separate premises and liquor to be sold on each licence shall be stored separately and the accounts of each licence shall be kept distinct. (b) Sales under a licence [in forms [L-5, L-5A to L-8] [Legislative Supplement Part III dated 22.3.77.] may be carried on, on the licenced premises of a hotel, restaurant, railway refreshment room a dining car, as the case may be, and common stocks may also be kept, but separate accounts of sales under each licence and of the common stock of liquor shall be maintained. (c) In any other case, the special permission of the Collector may be given and endorsed on the licence to sales being carried on, on the same premises but unless the Financial Commissioner sanctions otherwise, stocks and accounts must be separate. (4) Licenced premises shall be premises owned or leased by the licensee. (5) In the case dining car licence, the licenced premises or every dining car authorised by the Railway administration and any other premises licenced for the purpose of storage only. (6) The licensee shall keep his licenced premises thoroughly clean and shall comply with any orders issued to him by the Collector for the removal of defects in them. (7) The licensee shall not exhibit at the licenced premises, picture and photographs of Mahatma Gandhi or of any person who is or who was President or the Prime Minister of India. [\*\*\*] [Omitted '7(a) The licensee shall not display decorative lights at the licenced premises.' by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).] [7(b) The licensee shall not display liquor in glass windows at the licenced premises.] [Legislative Supplement Part III dated 26.6.74.]. [7(c) The licence shall display anti-drinking slogans prominently as and when required by the Punjab Excise Department.] [Legislative Supplement Part III dated 26.6.74.]. (8) [ the licensee shall maintain on the main outer door of the licensed premises a sign board exhibiting, in conspicuous painted letters. (a) His name, class of license held by his in Hindi and Gurmukhi for country liquor license and in Hindi, Gurmukhi and English for foreign liquor license; and (b) the words "use of alcohol" is injurious to health in Hindi, Gurmukhi, English and Urdu. The Excise and Taxation Commissioner shall stipulate the conditions for stipulate the conditions for suitable facade and proper lighting at the liquor vends/shops.] [Substituted by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f.

2.4.1956).](9)[ Conditions dealing with licenced hours-] [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).]Every licensee for the sale of liquor shall keep his shop closed on the Republic day (26th January) and on Independence Day (15th August) From 7.00 AM to 5.00 PM and from 9.00 AM to 5.00PM in case of L-2 and L-14A licensee. However he shall keep his shop closed on Mahatma Gandhi's Birthday (2nd October) from 7.00 AM to 12.00 Mid night, from 9.00 AM to 11.00 PM in case of L-2 and L-14A licensee and on such other days in a year as may be declared by the Government in this behalf. He shall observe the following working hours, hereinafter called the licensed hours, and shall not, without the sanction of the Excise Commissioner, Punjab or any other person authorized by him in this behalf, keep his shop open before or after these hours:-From 1st April to 31st March (both days inclusive) 7.00 AM to 12.00 Mid night. In respect of licenses in Forms L-2 and L-14A, the shops shall not be opened before 9.00 A.M. and after 11.00 P.M.Provided that the District Magistrates and Police Commissions will declare dry days only with the approval of the Secretary to Govt. of Punjab-cum-Financial Commissioner, (Taxation), except in emergency and Law & order situations. A part from this, closure of liquor vends for the religious functions and Nagar Kirtans, will be only for a particular time of day and not for the complete day:Provided further that in urban areas the collector may grant a special license in from L-21 to a license in form L-2, L-10, L-10A, L-10B, L-14, or L-14A to keep his shop open for not more than two hours after the time fixed under this license for closing the Shop. Such special license shall be granted for important festivals only and at such fee as the collector may fix:Provided further that in respect of L-9 licenses granted to military or border security Force Canteens, CRPF and ITBP the licensed hours shall be observed as ordered by the military, authorities, the Border security Force, CRPF and ITBP authorities from time to time.][ (9-A) The sale of liquor within the walled city of Amritsar, Municipal limit/red line (LAL LAKIR OR DORA) of Anandpur Sahib, Kiratpur Sahib, Chamkaur Sahib (in district Ropar), Bhaini Sahib, Raian (in district Ludhiana), Khadoor Sahib (in district Amritsar), Tran Taran, within municipal limits of Sultanpur Lodhi (in district Kapurthala) and the area of Mukatsar falling within the boundaries as specified by the notification No. 5310-C-1-37- A/438/46, dated 23rd December, 1937, issued by the Department of Local Government shall be prohibited.] [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).](9B)[ The Minimum distance of the vends from educational institutions or religious shrines will be 50 meters in urban areas and 100 meters in rural areas.] [Inserted by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).][Provided that the educational institution should be recognized and the religious place should either be registered or recognized. If any new recognized educational or registered/recognized religious place opens during the year, then, this condition, in respect to such institution/place, shall be considered in the next financial year, and] [Substituted by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).](9C)[ The licensee shall be bound to comply with the judgment dated 15.12.2016 passed by the Hon'ble Supreme Court of India in Civil Appeal No. 12164-12166 of 2016 (Arising out of SLP 14911-14913 of 2013), wherein following directions were issued:-(i)All states and union territories shall forthwith cease and desist from granting licenses for the sale of liquor along national and state highways;(ii)The Prohibition contained in (i) above shall extend to and include stretches of such highways which fall within the limits of a municipal corporation, city, town or local authority;(iii)The existing licenses which have already been renewed prior to the date of this order shall continue until the term of the license



expires but no later than 1 April 2017;(iv)All signages and advertisement of the availability of liquor shall be prohibited and existing ones removed forthwith both on national and state highways;(v)No shop for the sale of liquor shall be (i) visible from a national or state highway; (ii) directly accessible from a national or state highway and (iii) situated within a distance of 500 meters of the outer edge of the national or state highway or of a service lane along the highway.(vi)All States and Union territories are mandated to strictly enforce the above directions. The chief Secretaries and Directors General of Police shall within one month chalk out a plan for enforcement in consultation with the state revenue and home departments. Responsibility shall be assigned intra alia to District Collectors and Superintendents of Police and other competent authorities. Compliance shall be strictly monitored by calling for fortnightly reports on action taken.](10)Conditions relating to conduct of the business.-- The licensee shall not give to any customer any free dole of liquor nor shall give any customer any perquisite or dasturi on the price of liquor sold.(11)The licensee shall not receive any wearing apparel or other effects in barter of any intoxicant, the sale which is covered by his licence.(12)Any transaction of the nature of a gift or loan between the licensee, and an excise officer is prohibited.(13)The licensee shall not permit any professional entertainment or dancing, or the playing of musical instruments or singing by professionals, to be carried on in his premises in such a way as to attract the general attention of his customers.Exception. - This condition shall not apply to a hotel or restaurant licenced under [forms L.3 L.3A L.4 and L.4A,] [Legislative Supplement Part III dated 22.3.77.] except in so far as it is imposed by the Collector by general or special orders.(14)Every licensee shall maintain the registers prescribed for the class of business carried on by him and on the expiry of his licence shall make them over to the [Excise Officer incharge of the district] [Legislative Supplement Part III dated 7.2.78.] or some other Excise Officer empowered by the latter in this behalf under valid receipt. The licensee shall submit all prescribed returns punctually and maintain true accounts of transaction from day to day in ink. He shall enter all figures in English numerals and other particulars in English, Hindi or Gurmukhi characters, unless the Collector concerned, by special order noted on the licence, permits the use of other numerals or characters.(15)The licensee shall not permit the resort to his licenced premises of persons, whom there is reason to believe to be habitual criminals; he shall prevent gaming disorderly conduct therein, and he shall give information to the nearest magistrate or police officer of the resort to his licenced premises of any person suspected of having committed an offence, or of habitually committing offences, for which under the Criminal Procedure Code warrants would ordinarily issue, and of every irregularity committed therein tending to disturb the public peace; and he shall at all times for police purposes permit free access to the public, to all parts of his licenced premises.(16)The licensee shall at any time produce for inspection on demand of any Excise Officer of the first or second class his licence and his account and shall allow the inspection of his registers, stock and premises by the said officer.(17)The licensee shall maintain an inspection note-book, with the pages numbered consecutively and hand it over on demand to any Excise Officer of the first or second class on a receipt being given thereof. Any punishment or warning incurred by the licensee, without forfeiture or cancellation of his licence, shall be recorded in this book.(18)The licensee shall furnish to the [Excise Officer incharge of the district] [Legislative Supplement Part III dated 13.3.78.] on his demand, a list of the persons employed or proposed to be employed, in his licenced business.(19)Conditions relating to the sale and storage of liquor.-The licensee shall not sell or store in his licenced premises for sale or other purposes(a)any class of liquor other than that permitted by his licence; and(b)liquor of any character or brand forbidden by the Excise Commissioner.[(19-A)

No licensee or any other person in his employment, or acting for and on his behalf, shall sell or cause to be sold or otherwise deliver in any other manner, whatsoever, any liquor by receiving the price less than the price fixed by the Excise Commissioner, for such liquor,;] [Added vide Punjab Notification dated 17-3-1998.](20)The licensee shall not sell or keep on his licenced premises, any chloral hydrate, butyl chloral hydrate or para alchyd, any caramel, or colouring matter or any essence or material used for flavouring beverages or any rectified spirit, unless he holds a lecnse under forms L.12 or L.17 nor shall mix any of the above substances with any liquor sold or kept by him.Note-This does not prevent the selling or keeping of the above substances by a chemist or druggist holding a licence under form L.12 . This also does not prevent a licensee in forms L-1 or L-2 keeping colouring matters or seences used for flavouring beverages.(21)The licensee shall not compound, blend, colour, flavour or rectify any liquor sold by him or stored in his licenced premises.(22)The licensee shall not reduce any liquor to be sold by him or stored in his premises, provided that the holder of a licence in forms L-1 or L-2 may reduce foreign liquor to the strength at which he is permitted to sell it if so authorised by the Excise Commissioner.(23)The licensee shall not alter or temper with the labels and capsules on bottles containing liquor purchased by him for sale.[(23-A) No licensee or any other person in his employment, or acting for and on his behalf, shall have in his possession any bottle of liquor bearing lables or seals other than the lables or seals approved by the Excise Commissioner.] [Added vide Punjab Notification dated 17-3-1998.](24)The licensee shall not adulterate or deteriorate any liquor to be sold by him, or sell the same knowing it to have been adulterated or deteriorated, or store or permit, to be stored in his licenced premises any liquor in an adulterated or deteriorated state.(25)No sale of liquor whether wholesale or retail shall be made by any measure other than standard stamped measures approved by the Collector. The standard measure shall be proof litre or bulk and the multiples thereof, and the licensee shall keep such stamped standard fractional measures or proof, or bulk litre as are available in the market and have been approved by the Collector.Note-(1) Arrangements will be made for the supply of standard measures through the Collector.(2)A peg will be construed to mean 57 millilitres while half a peg 28 millilitres (1/80th and 1/100th of a gallon)(26)The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the licence.Exception-This condition does not apply to (1) the licensee of a hotel, restaurant bar, railway refreshment room or dining car; or a chemist or druggist holding a licensee in form L-12.(27)Subject to the provisions of these rules, every licensee, shall in respect of any articles which he is licenced to sell, meet the demand of every customer entitled to be served, who tenders payment for what is required by him and the licensee shall maintain a sufficient stock of all articles in which he is licenced to deal, to meet the probable demand. This rule does not compel a licensee to meet the demand of a customer even if accompanied by a tender of payment if the customers owe payment for article previously sold under the licence on credit in a case where a sale on credit is permissible.(28)The licensee shall not sell spirit except at the following strength and subject to the following conditions :-(a)[ in the case of license for country liquor, the strength of ordinary spiced country liquor shall be fifty degree under proof and Rum or Gin or whisky shall be thirty-five degree under proof, Punjab Medium Liquor of twenty-five degree under proof in the shape of Rum or Gin or [whisky, ready to drink up to 20 degree and] [Substituted for 'whisky and' vide Punjab Government Notification No. G.S.R. 11/P.A.I./14/Section 59/Amd. (107)/2003, dated 28.3.2003.] and Indian Made Foreign Liquor duly approved economy brands of any distillery in Punjab subject to the condition that all these shall be

bottled in accordance with the rules for bottling framed under the Punjab Excise Act, 1914.[-]  
 [Proviso omitted by Punjab Notification No.G.S.R.11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005.](b)[ [Legislative Supplement Part III dated 30.9.1980.] In the case of licence for the sale of foreign liquor except licence holding licences in Form.[L.2A L-10A and L-13A.] [Legislative Supplement Part III dated 13.3.78.](i)he shall not sell imported foreign liquor of a strength less than 25 degrees under proof in the case of brandy, whisky or rum or of spirit intended to pass as brandy, whisky or rum of strength less than 35 degrees under proof in the case of gin or a spirit intended to pass as gin;Provided that the minimum strength of 25 degrees under proof will not be enforced in the case of various kinds of spirits which are sold at a retail price of not less than Rs. 11 per litre of Rs. 99 per dozen bottles each of the capacity of 750 millilitres:[Provided further that all liquor bottles of Punjab Medium Liquor, Indian Made Foreign Liquor and Imported Foreign Liquor, to be sold in the State of Punjab, shall be affixed with the intaglio Printed Security Labels with Holograms at the cost of the licensee. Any un-authorized stock of Punjab Medium Liquor, Indian Made Foreign Liquor and Imported Foreign Liquor found with a licensee without security labels, shall be liable to confiscation:] [Inserted by Notification No. G.S.R. 21/P.A. 1/1914/S.59/Amd. (121)/2011, dated 18.3.2011 (w.e.f. 2.4.1956).][Provided that the provisions of the preceding proviso shall be applicable for liquor to be sold to and by Canteen Store Depot, Central Reserve Police Force and Indo Tibetan Border Police.] [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).](ii)[he shall not sell Indian Made Foreign Liquor of any strength except 25 degree under proof in the case of Whisky, brandy, gin, rum or liquor intended to pass as whisky, brandy, gin, rum, vodka or [Punjab Medium Liquor, Rum, Gin or whisky] [Substituted vide Punjab Notification dated 31.3.1998.] of 25 degree under proof of foreign brands of liquor of any degree unless otherwise permitted by the Excise Commissioner.][Beer containing alcoholic contents exceeding 3.25 per cent but not exceeding 8.25 per cent manufactured in Punjab or imported from other States or Union Territories shall also be sold by him but the retail sale rates of the Beer shall not exceed the rates, if any, fixed by the Excise Commissioner from time to time.] [Legislative Supplement Part III dated 29.3.1994.][Provided that a person holding a licence in form L-1 shall also be eligible to sell beer containing alcoholic contents below 3.25 per cent but not exceeding 5.25 per cent to a licensee holding a licence in form Lt 10A when so authorised by the Collector.] [G.S.R. 14/P.A.I./14/Section 59/Amd. (71)/85 dated 1.4.85 and Legislative Supp. Part III 27.3.1993.](c)[ In the case of a licensee holding licences in Form L-2A, L-10A and L-13A for the sale of any Indian Made Foreign Liquor and Beer, the strength of Indian Made Foreign Liquor shall be 40 degrees under proof and alcoholic contents of beer shall be exceeding 3.25 per cent but not exceeding 8.25 per cent.] [Legislative Supplement Part III dated 17.3.82.](d)[ except as otherwise permitted by the Excise Commissioner, every bottle of imported foreign spirit purporting in the opinion of the Collector to contain 750 millilitres, 375 millilitres or 180 millilitres and in the possession of or sold by a licensee shall, if it contains less than 750 millilitres and 375 millilitres of spirit respective type of bottles, bear label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents.] [Legislative Supplement Part III dated 30.9.80.](e)[ he shall not sell Indian made foreign spirit in bottles unless the bottles are of the following sizes or of any other size, which may be specifically be approved by the Excise Commissioner:-] [Legislative Supplement Part III dated 10.9.1990.](i)bottles of the capacity of 750 millilitres;(ii)bottles of the capacity of 375 millilitres;(iii)bottles of capacity of 180 millilitres;(iv)if the use of such bottles is permitted by the Excise Commissioner in the case of emergency, are sand-blasted non-excite bottles with the neck

not suitable for sealing with crown cork, of capacities ranging between 625 millilitres and 750 millilitres and 313 millilitres and 378 millilitres and without the name and mark of the manufacturer of the bottle provided the capacities of each bottle is distinctly shown on the label affixed to it; (f) the licensee shall not sell Indian made foreign liquor spirit at rates below the minimum price fixed by the Excise Commissioner from time to time for different brands of Indian made foreign liquor spirit]. [(28-A) All types of PML 50 degree, 65 degree and 75 degree with a capacity of 750 ML, 375 ML and 180 ML are allowed in glass bottles and pet bottles with the grammage as prescribed by the Government in the Ex-distillery Issue Price. IMFL of 75 degree with a capacity of 750 ML, 375 ML and 180 ML is allowed in glass bottles and pet bottles. The pet bottles of only food grade shall be allowed to be used.] [Substituted by Notification No. G.S.R.19/P.A.1/1914/S.59/Amd.(127)/2016, dated 23.3.2016 (w.e.f. 2.4.1956).] (29) Conditions relating to the determination of licences-If any person who has held licence under these rules shall have in his possession on the expiry or determination from any other cause of his licence, any intoxicant which he is unable to dispose of he shall at once surrender the same to the Collector. The Collector shall make such intoxicant over, in any quantity not exceeding that which the transferee is likely to sell within two months, to be incoming licensee or otherwise to any licensee within the district who is licenced to sell intoxicant of the kind surrendered; Provided that if any such intoxicant, or any part thereof, be declared by the Civil Surgeon or other qualified Officer to be unfit for use, the Collector shall cause the same to be destroyed. [Provided further that except the Upper deluxe brand and the above brands, and those brands, which are duly approved by the Excise Commissioner, Punjab, no other brand of Indian Made Foreign Liquor, will be allowed to be imported into the State of Punjab, and they shall be hundred per cent manufactured or bottled within the State of Punjab or AND with effect from 1st April, 2011.] [Substituted by Notification No. G.S.R. 21/P.A. 1/1914/S.59/Amd. (121)/2011, dated 18.3.2011 (w.e.f. 2.4.1956).] [Provided further that the Canteen Store Depot (CSD), will be allowed to import from other States only those brands of Rum, Indian Made Foreign Liquor and imported foreign liquor which are not manufactured in the State of Punjab.] [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).] (30) A licensee to whom any intoxicant is made over in the preceding clause shall be bound to pay such price for the same as may be determined by the Collector keeping in view the actual amount spent thereon or prevailing market price. (31) The Collector shall tender the price so paid to the outgoing licensee by whom the intoxicant was surrendered after deducting there from any amount of fee, duty or penalty, if any, recoverable from the licensee in respect of his licence, and such licensee shall not be entitled to any price, payment or compensation what-so-ever in respect of any intoxicant so made over other than the sum so tendered to him by the Collector. Provided further that in the case of increase in the rate of still-head duty, realisable on stocks tendered by the outgoing licensee, irrespective of the fact whether such stock formed part of the minimum quota fixed for the vend or of the additional quota obtained by the outgoing licensee, shall be recoverable in the nature of fee from the incoming licensee. (32) When a sole licensee dies and the Collector does not continue the licence to the representative of the licensee or other person for the remainder of the period on the same condition, the following rules shall apply :- (a) [Licences disposed of by auction. [Legislative Supp. Part III dated 26.3.1980.] - (i) If a successful bidder dies before he has paid more than two thousand or five thousand under rules 36 (8), his estate shall have no claim to the refund of that deposit; but it shall not be liable for any either payment.] (ii) [If a licensee dies after having paid his initial deposit of two thousand or five

thousand rupees and one twelfth of the total licence fee in respect of his licence in Form L-2, or L-14A and one sixth of the total licence fee in the case of a licensee holding licence in Form L-10 and any other instalments that may have become due, his estate shall forfeit the sums so paid but his estate shall not be liable for any other payment. If on the date of his death the last date allowed for the payment of any instalment had expired and the instalment had not been paid, his estate shall be liable for the payment of such instalment or instalments, whether the payment of the same had been suspended by the competent authority or not] [Legislative Supplement Part III dated 17.3.1990.].(iii)If before his death, the licensee had paid any instalment, the last date for the payment of which was more than one, calendar month after the date of his death, his estate shall be entitled to a refund of any such instalment.(iv)In the event of a loss on resale, the estate of the deceased shall only be liable to the extent laid down above.(v)In the event of a gain on re-sale, the estate of the deceased shall not be entitled to any refund save as laid down above.(b)Licences disposed of otherwise than by auction. - (i) If the fee is payable in a single payment the estate of the deceased shall not be entitled to any refund of the fee paid and if payment has not been made the estate shall be liable for the payment of the fee.(ii)If the fee is payable in instalments, the estate shall be entitled to a refund of any sums remaining out of the instalments paid, after deducting one-twelfth of the total fee assessed, for the year, for each month of the year, during which the licensee was alive, e.g., if a licensee had to pay Rs. 1,200 for the whole year, pays Rs. 00 in April, and dies on June 5th, his estate will be entitled to refund of Rs. 300.(iii)If the licensee dies before he has paid any instalment his estate shall only be liable to the extent laid down above.(33)If a licence becomes liable to cancellation under any Act for the time being in force or these rules, the competent authority may either (i) take the grant under management at the risk of the person who has defaulted in complying with any condition imposed upon him by such licence, Act or rules for the time being in force and make such arrangements as he may think fit for carrying on the business for which the licence was granted and any fee paid or deposit made in respect thereof shall be forfeited to Government, but if any loss has to be made good, the deposit shall be taken into account in calculating the amount of loss, or (ii) cancel the licence and resell it and recover in the manner laid down in Section 60 of the Punjab Excise Act, 1914, any deficiency in price and all expenses of such resale, or (iii) permit the licensee to retain the licence on payment of such further fee as he may see fit to accept.(33A)If a licensee commits breach of his licence, permit or pass, the Collector may forfeit the security deposited by the licensee without prejudice to any other action that the Collector may take under Sections 36 and 39 of the Act.(34)On the revocation, cancellation or determination of any licence, the licensee or his representative shall cease to carry on his business under it, and shall return his licence to the Collector.(35)Conditions relating to compensation. - No compensation shall be due for any closure made under Section 54 of the Excise Act.(36)No compensation shall be due to any licensee on account of the opening of a new shop or the issue of any special licence, during the currency of his licence.(37)No compensation shall be due on account of any change during the currency of a licence in the rate at which customs or excise duty is charged on liquor or in any other matter connected with the excise administration and dealt with under powers conferred by the Excise Act.E - Special Conditions

**38.**

The licences shown in this rule are granted subject to the special conditions noted under each in addition to the conditions laid down in Rule 37.(1)A license in form L-1 for the wholesale or retail vend of foreign liquor to the trade.(a)[ The license shall be granted only to the person/firm/company having retail trade (L-2 License) of atleast one group/zone in concerned revenue district. This license shall be granted in the same name and style of the trade as of the L-2 license. [Substituted by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).]The licensee shall sell foreign liquor, wholesale or retail, bottled or otherwise, only to a person holding license in form L-1,L-2 (of the same revenue district), L-2A (Beer only), L-3A, L-4, L-4A, L-5, L-5A, L-6, L-7, L-8, L-9,L-10, L-13A,(if so authorized by the Collector for the purchase of Indian Made Foreign Liquor of the strength of 40 degrees under proof) L-10B, L-12, L-12A, L-12B or L-12C or to a licensee in any State, and he shall not sell un-bottled liquor to any retail vendor, who is not licensed to sell for consumption on his premises, and he shall sell bottled liquor only in sealed and capsuled bottles. However, if L-2 licensee does not get liquor of any particular brand in his district or the required quantity of that brand is not available in his district then he can obtain permits for purchase of liquor from any L-1 licensee in the State with prior approval of the concerned Deputy Excise and Taxation Commissioner.] [Added by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).](aa)[ The licensee L-3,L-4,L-5, L-3A, L-4A, L-5A, L-5B and L-12C who wants to avail the facility of purchasing liquor from L-1 licensee, shall apply to AETC alongwith his GST returns and any other information as may be sought by the concerned AETC. After satisfying himself that the GST turnover of the licensee is above Rs.5.00 crore, the Collector shall make an endorsement in the license that the licensee is permitted to obtain the liquor from L-1. There after, such licensee shall purchase liquor only from L-1 licensee not from L-2 licensee. In case of 5 Star Hotel, who begin their operation during the financial year 2018- 19, the condition of having GST turnover of Rs. 5.00 crore in the previous year shall be exempted.] [Inserted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](b)If the licensee holds a licence in form B-1 (Brewery licence) or D-2 (Distillery licence), no sale of less than 12 bottles of the capacity of 750 litres each or 9 litres shall be permitted.(c)The licensee shall maintain accounts of receipts and sales in form L-22 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstracts of receipts and sales in form M-66.(d)[ The licensee shall maintain a category-wise and variety-wise sale and stock register in respect of all the brands purchased and sold by him] [Added by Punjab Government Notification G.S.R. 40/P.A.I/14/Section 59/Amd. (104)/2001 dated 30.3.2001.](e)[ The licensee shall purchase Indian Made Foreign Liquor, Imported Foreign Liquor, Beer, Wine and Ready to Drink Beverages (Indian and Imported) directly from manufacturing units of the State (Distillery, Brewery or Bottling Plant licensees of the State). Licensee can transfer liquor from one L-1 to another L-1 on payment of prescribed permit fee.] [Substituted by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).](f)[ The licensee under any name or style, who has ever violated any excise law or terms and conditions of his license granted by the department to him, shall not be eligible for grant or renewal of license. [Inserted by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).](g)If the licensee is found indulging in any mal practices, his license would be suspended/cancelled.][(1-A) [Substituted by Notification No. G.S.R.

07/P.A.1/1914/S.59/Amd.(135)/2018, dated 1.2.2018 (w.e.f. 2.4.1956).] A licence in Form L-1A (IMFL), L-1A (BIO) and L-1A (BEER), Shall be omitted: Provided that a person previously holding the license in Form L-1A (BIO) and L-1A (BEER), shall return the stock of liquor for the year 2016-17 manufactured within the State, to the respective manufacturing companies: Provided further that a person previously holding the license in form L-1A (BIO) and L-1A (BEER), shall return the stock of liquor for the year 2016-17 imported from other States or from approved custom bonded warehouses to the Collector (Excise) of the Division concerned. The Collector (Excise) shall thereafter, transfer such stock to any existing L-1 or L-1 (Import) license, who is licensed to sell liquor of the kind surrendered.](1B)[ \*\*\*] [Omitted by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).](1C)[ A license in Form L-1C for export of foreign liquor to other countries by a person other than distilleries, breweries, wineries, bottling plants and licensees holding license in Form L-1.(a)The License shall be granted and renewed by the Excise Commissioner, Punjab.(b)The license shall be granted on a fixed fee.(c)The licensee shall export foreign Liquor to other countries only.(d)The licensee shall comply with all the conditions of BWH-2 license.(e)The licensee shall be entitled to all the facilities available to a BWH-2 licensee.][(1-I) A supplementary license in Form L-1 (Import) for the additional Whole sale or retail vend of Indian Made Foreign Liquor, Imported Foreign Liquor, Beer, Wine and Ready to Drink Beverages to the trade.(a)This license shall be in addition to L-1 license. This license shall be granted only to L-1 Licensee.(b)The annual license fee for this license shall be 15 lac rupees. If this license is granted during the year in any month, the licensee shall pay license fee of Rs. 15 lacs for the same.(c)The licensee shall be authorized to purchase liquor from outside State and Custom Bonded Warehouse,](2)A licence in form L-2 for the wholesale or retail vend of foreign liquor to the public for consumption 'off' the premises. -(a)[ The licensee shall not sell liquor for consumption "on" the premises. Licensee can supply draught beer in marriage functions and other functions after getting this supply directly from the Breweries. All levies leviable on this shall be deposited at L-2 stage. The excise duty shall be payable at the time of issuing transport permit at L-2 and L-14A stage. License holder in form L-3, L-4 and L-5, L-3A, L-4A and L-5A , L-5B and L-12C shall get their liquor supply from any L-2 licensee of concerned excise circle except the licensees who are allowed to purchase liquor from L-1 licensee directly as per special condition (1), clause (aa) The L-2 licensee while selling liquor to a bar licensee, shall not take a profit margin of more than 5 percent over his purchase price from L-1 licensee.] [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/ Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](b)If the licensee holds a licence in form L-1 for wholesale and retail vend of foreign liquor to the trade he shall obtain the permission of the Excise Commissioner to keep the stocks under both the licences on the same premises, but the stocks under both the licences shall be kept separate from each other and the transfer of foreign liquor from the stocks under the licence in form L-1 to the stocks under the licence in form L-2 shall be made only under a pass prescribed under the rules.(c)The licensee shall maintain accounts of receipts and sales in form L-22 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstracts of receipts and sales in form M-66.(d)[ The licensees shall issue in respect of a transaction of sale, wholesale or retail sale, cash memo/invoices for all the sales effected by them from their vends to a customer which shall be serially numbered bearing the name and address of the licensee with the name of the vend, his license number, date of sale, particulars and quantity of the liquor sold and sale price thereof. He shall preserve a copy of such cash memo/invoices till one month after the close of the financial year in which the cash

memo/invoices issued.] [Substituted by Punjab Notification No. G.S.R.14/P.A.1/1914/S.59/Amd.(136)/2018, dated 22.3.2018 (w.e.f. 2.4.1956).](e)[ The license shall maintain a category-wise and variety-wise sold and stock register in respect of all the brands purchased and sold by him]

[Clause (e) added by Punjab Government Notification G.S.R. 40/P.A.I/14/Section 59/Amd. (104)/2001 dated 30.3.2001.]Note - This shall not absolve the licensee from any obligation imposed upon him by the Punjab General Sales Tax Act, 1948.(2A). A licence in Form L-2A for retail vend of Rum, Gin and Whisky of the strength of 35 degree under proof and Beer, as the case may be, to the public only for consumption off the premises. -(a)[ The licensee shall not sell Rum, Gin and Whisky of the strength 35 degree under proof and Beer, as the case may be, for consumption on the premises;] [Legislative Supplement Part III 27.3.1993.](b)The licensee shall not store or sell Rum, Gin and Whisky of the strength of 35 degree under proof and Beer, as the case may be, on the premises other than those licensed in Form L-14-A;(c)The licensee shall obtain his supplies of Rum, Gin and Whisky of the strength of 35 degree under proof from L-13A licensee in the State except allowed to do so otherwise by the Collector and the supply of Beer from L-1 licensee of his district and in case no L-1 licensee is available in that district, from L-1 licensee of the neighbouring district or as per directions of the Excise Officer incharge of the district to which is licence relates;(d)With the determination of the licence in Form L-14A the licence in Form L-2A shall stand determined simultaneously;(e)[ The licensee shall maintain accounts of receipts and sale in Form L- 26 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sale in Form M- 6.] [Legislative Supplement Part III dated 21.3.1989.](2B)[ Substituted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).] The Departmental Stores shall be allowed to sell imported foreign liquor (Bottled in Origin), bottled Beer of 300 ml, beer imported from abroad, beer in Cans of any size, wine upto 13.5% v/v and ready to drink beverages upto 200 proof strength for consumption off the premises in all the district and sub-divisional head quarters of the State against a license in form L-2B.] [Inserted by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).](2C)[ A license for mega retail outlets in the State of Punjab for sale of imported liquor/IMFL/Beer/Wines/Spirits for consumption off the premises:-(a)The licensee shall sell imported liquor/IMFL/Beer/Wines/Spirits from their premises to the customers (both having a license to deal in liquor as sell as other business customers).(b)Gross corporate turnover of the applicant in India should be more than Rs. 100.00 crore per annum. In the case of new units, the projected sales should be Rs. 100.00 crore or more per annum.(c)The licensee shall maintain account of receipts and sales and submit to the Excise Inspector a monthly abstract of such receipts and sales in Form M-66; and](2D)[ A license in Form L-2D for the retail vend of beer and wine for consumption off the premises.(i)The license shall be renewable by the Collector.(ii)The licensee shall sell wine of all types up to 13.5% v/v and beer imported from abroad (bottled in origin) for consumption off the premises.(iii)The licensee shall maintain accounts of receipts and sales and submit to the Excise Inspector a monthly abstract of such receipts and sales in Form M-66.]](2-E) (Model Shop) - A license in Form L-2E for the whole sale and retail vend of Indian Made Foreign Liquor/Imported Foreign Liquor/Beer/Ready to Drink Beverages/Wines for consumption off the premises;(a)The license shall not be renewable;(b)The licensee shall sell Indian Made Foreign Liquor/Imported Foreign Liquor/Beer/Ready to Drink Beverages/Wines for consumption off the premises; and(c)The licensee shall be required to provide neat and clean environment.](3)A licence in form L-3 for the retail vend of [foreign liquor including beer, wine and ready to drink beverages in



a hotel [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] [Substituted by Notification No. G.S.R.19/P.A.1/1914/S.59/Amd.(127)/2016, dated 23.3.2016 (w.e.f. 2.4.1956).] for "on" consumption. -(a)[ The licensee shall sell foreign liquor including beer, wine and ready to drink beverages in retail for consumption on the premises only to residents in his hotel;] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.](b The licensee shall not set up or maintain on the licensed premises any bar without taking out a separate bar licence.(c)The licensee shall maintain accounts of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M-66.[(3A)] [Vide Punjab Government Legislative Supplement Part III dated 17.3.1982.] A licence in form L-3A for [retail vend of [beer, wine and ready to drink beverages in a hotel.] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.](a)[ The licensee shall sell beer, wine and ready to drink beverages in retail for consumption on the premises only to residents in his hotel.] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.](b)the licensee shall not set up or maintain on his licensed premises any bar without taking out a separate bar licence ;(c)the licensee shall maintain accounts of receipts and sales in form L- 23 and shall at the end of each month prepare and submit to the Excise Inspector, a monthly true abstract of receipts and sale in form M-66.(d)this license shall not be run on premises used as hotel or restaurant or both or at places providing eatables].(4)A licence in form L-4 for the retail vend of [foreign liquor including beer, wine and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] in a restaurant for "on" consumption. -(a)The licensee shall sell [foreign liquor including beer, wine and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] in retail for consumption on the premises only to person taking meals in the licensed premises.(b)The licensee shall not set up or maintain on his licensed premises any bar without taking out a separate bar licence.(c)The licensee shall maintain accounts of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstracts of receipts and sales in form M. 56.(d)This licence shall not be run on premises used as hotels and or restaurants or at places providing eatables.[(4A).] [Punjab Legislative Supplement Part III dated 22.3.1977.] A licence in form L-4A for the [retail vend of [beer, wine and ready to drink beverages] [Substituted vide Punjab Notification dated 3.3.1999.] [only in a restaurant for 'on' consumption.] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.](a)the licensee shall sell [beer, wine and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] in retail for consumption on the premises only to persons taking meals in the licensed premises ;(b)the licensee shall not set up or maintain on his licensed premises any bar without taking out a separate bar licence.(c)the licensee shall maintain accounts of receipts and sales in form L- 23 and shall at the end of each month, prepare and submit to the Excise Inspector, a monthly true abstract of receipts and sales in form M-66](5)Supplementary licence in form L-5 to the licensee of a restaurant to keep a bar for the retail vend of [foreign liquor including beer, wine and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and

58/Amd. (160)/2004 dated 29.3.2004.]. -(a)The licensee shall only sell [foreign liquor including beer, wine and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] in retail for consumption "on" the premises by the glass or by opened bottles at a bar or on other parts of the premises specially prescribed in the licence. Such bottles must on account be removed by customers from the premises.(b)The licensee shall maintain accounts of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M-66.(5A)[ A licence in form L-5A for the [retail vend of [beer, winee and ready to drink beverages] [Vide Punjab Legislative Supplimen Part III dated 22.3.1977.]] [Inserted by Notification No. G.S.R. 7/P.A.1/14/S. 59/Amd. (120)/2010, dated 17.3.2010 (w.e.f. 2.4.1956).]] [Substituted by Notification No. G.S.R. 16/P.A.1/14/S. 59/Amd. (117)/2008, dated 29.2.2008 (w.e.f. 2.4.1956).]in a bar;(a)The licence shall sell [beer, winee and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] in retail for consumption on the premises by the glass or by opened bottles at a bar or another part of the premises specially prescribed in the licence. Such bottle must on no account be removed by customer from the premises.(b)The licensee shall maintain accounts of receipts and sales in form L-23 and shall at the end of each month prepare and submit, to the Excise Inspector a monthly true abstract of the receipts and sales in form M-66.(5B)[. A licence in Form L-5B, for the retail vend of [draught beer, wine and ready to drink beverages] [Punjab Legislative Supplement Part III dated 27.3.1992.]] [Inserted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).] in bar-(a)the licensee shall sell [draught beer, wine and ready to drink beverages] [Substituted vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.] in retail for consumption on the premises by the glass at a bar or another part of the premises specified in the license; and(b)the licensee shall maintain accounts of receipt and sales in Form L- 23 and shall at the end of each month, prepare and submit within seven days of the following month to the Excise Inspector a monthly true abstract of receipts and sales in form M-66.Explanation. - For the purpose of this condition, the term "draught beer" shall mean beer sold in retail by a licensee holding a license in L-5B for consumption on the premises by the glass.(5C)[ A supplementary license in form L-5C for the additional retail vend of foreign liquor including beer, wine and ready to drink beverages in a Hotel of 3-Star category or above for consumption on the premises :-(a)The licensee shall sell foreign liquor including beer, wine and ready to drink beverages in retail for consumption on his licensed premises.(b)The licensee shall not set up or maintain on his licensed premises any additional bar without obtaining a separate license.(c)The licensee shall maintain account of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of receipts and sales in Form M-66.(5CC)[ An additional license in Form L-5CC for the additional retail vend of foreign liquor including Beer, Wine and Ready to Drink Beverages in a hotel below 3 star category (supplementary in Form L-3, L-4 and L-5) and restaurants (supplementary in Form L-4 and L-5) for consumption on the premises;(a)The licensee shall sell foreign liquor including Beer, Wine and Ready to Drink Beverages in retail for consumption on his licensed premises;(b)The licensee shall not set up or maintain on his licensed premises any additional Bar, without obtaining a separate license;(c)The licensee shall maintain account of receipts and sales in form L-23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of receipts and sales in form M-66; and(d)His annual

turnover should be Rupees 30 lacs or above.](5-D) A license in Form L-5D for allowing consumption of liquor on a special occasion in a Marriage Palace or a Banquet Hall :-(a)The licensee shall neither sell nor supply liquor in his licensed premises.(b)The licensee shall allow consumption of liquor only against a permit in Form L-50A.(c)[ The license is non-transferable.] [Conditions 5C and 5D added vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.](6)Licence in form L-6 for the retail vend of foreign liquor in a railway refreshment room for "on" consumption. - (a) The licensee shall only sell foreign liquor retail for consumption on the premises to bona fide passengers and other persons served with eatables these premises meaning within the limits of the railway station.(b)The licensee shall not sell liquor to persons employed on railway service, except under rules issued by the railway administration.(c)The licensee shall maintain accounts of receipts and sales in form L.23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M 66.(7)A licence in form L.7 for the retail vend of foreign liquor in a railway dining car. - (a) The licensee is authorised to sell foreign liquor retail for consumption on a dining car attached to a railway train running in Punjab. He shall sell only-(i)to passengers by that train;(ii)under rules issued by the railway administration to persons employed in railway service.(b)The licensee shall maintain accounts of receipts and sales in form L.23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M.66.(8)Supplementary licence in form L.8 to the licensee of a hotel, restaurant, railway dining car or railway refreshment room to sell foreign liquor in retail for consumption on-off the premises. - The licensee shall be bound by all the conditions of his substantive licence.(9)[ A licence in form L.9 for the retail vend of foreign liquor in military or Border Security Force canteens, whether run regimentally or on club lines in licensed premises approved by the competent military or Border Security Force Authority or by the Central Reserve Police Force and Indo-Tibetan Border Police.] [Substituted by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).](10A)[ [Punjab Legislative Supplement Part III dated 12.3.76.] A licence in form 10-A for retail vend of beer containing alcoholic contents [exceeding 3.25 per cent but not exceeding 8.25 per cent.] [Legislative Supplement Part III dated 17.3.82.](a)[ the licensee shall not sell] [Legislative Supplement Part III dated 30.9.80.] [-] [Legislative Supplement Part III dated 17.3.82.] beer for consumption on the premises ; and(b)the licensee shall not store or sell beer on the premises other than those licensed in Form L-14A ;(bb)[ The licensee shall obtain his supplies of beer from any L-1 or L-13A licensee in the State] [Legislative Supplement Part III dated 17.3.82.].[-] [Legislative Supplement Part III dated 17.3.82.](c)[ with the determination of a licence in Form L-14A, the licence in Form L-10A shall stand determined simultaneously.] [Legislative Supplement Part III dated 12.3.76.](d)the licensee shall maintain accounts of receipts and sales in Form L- 22 and shall at the end of each month prepare and submit to the Excise Inspector, a monthly true abstract of receipts and sales in Form M.66].(10B)[ A licence in Form L-10B for retail vend of beer of consumption 'off' the premises.] [Legislative Supplement Part III dated 12.3.76.](a)The licensee, shall not sell beer for consumption "off" the premises.(b)If the licensee holds a licensee in Form L-1 for wholesale and retail vend of foreign liquor to the trade, he shall obtain the permission of the Excise Commissioner to kept the stocks under both licences on the same premises, but the stocks under the two licences shall be kept separate from each other and the transfer of foreign liquor from the stocks under licence in Form L-1 to the stocks under the licence in form L-10B shall be made only under a pass prescribed under the rules, and(c)The licensee shall maintain accounts of receipts

and sale in Form L.22 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in M. Form 66].(10C)[ A license in Form L-10C, for the retail vend of Beer manufactured by micro brewery or brewery pub for consumption in lounges on the premises.(a)The license shall be granted by the Collector with prior approval of the ETC.(b)The license shall be renewable by the Collector.(c)[ The licensee shall sell Beer manufactured in his micro brewery or brewery pub for consumption in lounges on the premises. He shall not be allowed to sell Beer off the premises.](d)The licensee shall maintain accounts of receipts and sales and shall submit a monthly list of such receipts and sales in Form M-66 to the Excise Inspector.(e)The licensee, shall not pack Beer in bottles, cans or pouches, for sale.](11)A licence in form L.11 for the bottling of foreign liquor. - (a) The licensee is authorised to bottle foreign liquor only, whether manufactured in India or imported.(b)Only foreign liquor shall be kept on the premises.(c)The licensee shall not bottle any foreign liquor of a less strength than 25 degrees U.P. in the case of brandy, whisky or rum or of spirit intended to pass as brandy, whisky or rum or of less strength than 35 degrees UP in the case of gin or of spirit intended to pass as gin.(d)Bottling shall be carried out only at the premises named in the licence.(e)The licensee shall enter in a stock book in form L.24 the quantity, description and strength of any spirit received on his licensed premises and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of his bottling operations in form M.69. This stock book shall be accessible to the officer-in-charge or any other inspecting officer at all reasonable hours and shall be kept for 12 months from the date of the last entry in it.(f)Specifications of bottles :-(i)Indian made foreign spirits shall be bottled in bottles of the following sizes :-(a) bottle of the capacity of 750 millilitres;(b) bottle of the capacity of 500 millilitres;(c) bottle of the capacity of 250 millilitres;(ii)The bottles mentioned above shall be of standard pattern and shall either bear the following specifications moulded on the glass :-(a)The words "Punjab Excise" and the figures and words "750 millilitres", 375 millilitres or 180 millilitres', as the case may be or shall have a monogram moulded or sand blasted on them consisting of the letters 'PE and the figures, and letters '750' millilitres and 180 millilitres in a triangle ; e.g. PE 750 ML(b)the name or mark of the manufacturer off the bottles(iii)No licensee shall be permitted to use for bottling Indian made foreign spirit any bottles bearing the name or trade mark of any other bottles.(g)Notwithstanding anything contained in clause (f) the Excise Commissioner may, in case of emergency, permit for the bottling of Indian made foreign liquor, the use of sand-blasted non excise bottles with the necks not suitable for sealing with a crown cork, or capacities ranging between 625 millilitres and 757 millilitres and 313 millilitres and 378.5 millilitres and without the name and mark of the manufacturer of the bottles, provided the capacity of each bottle is distinctly shown on the label affixed to it.(h)(i)All bottles containing Indian made foreign spirit shall unless otherwise allowed by the Excise Commissioner be security sealed with pilfer proof seals in such a way as to make it impossible to remove the seal without its being cut and or broken.(ii)The seals to be used on various kinds of liquor shall be one coloured [or any combination of colours which may specifically be approved by the Excise Commissioner] [Punjab Government Gazette LSP III dated 16.6.1995.] of standard sizes and bear on top thereof, the words "Punjab Excise" together with the name of the bottler, the district in which he has a licence, printed in cut-out letterings, provided that any other additional printing may be ordered to be done, if so desired by the licensee at the sides only.(iii)[ Before bringing any kind of pilfer-proof seals into use, the licensee shall submit samples thereof to the Excise Commissioner for approval. The licensee shall comply with such instructions as the Excise Commissioner, may from time to time issue regarding any such seal.] [substituted vide

Punjab Notification dated 3.3.1999.] (i) Bottling of Indian made foreign spirit :- The licensee shall give timely information to the Excise Inspector of the days and hours during which bottling is to be done. Bottling will be allowed only during working hours from 10 a.m. to 5 p.m. If the licensee has reduced the strength of spirit by dilution he shall not bottle the spirit until 12 hours after reduction, unless arrangements approved by the Excise Commissioner have been made to cool the spirit and to prevent shrinkage after bottling. (j) Labels to be used on the bottles of Indian-made foreign spirit :- (i) The licensee may affix to his bottles any label, or labels, but he shall not show on any label affixed to the bottles filled by him any announcement that the spirit has been distilled at any particular distillery, nor shall any such announcement be made on the capsule or on the paper wrapper of the bottle. (ii) The name of the licensed bottler and the place of bottling must appear in full in English on all the labels. (iii) Before bringing any labels into use the licensee shall submit exact copies of them, in triplicate, to the Excise and Taxation Officer who shall forward two copies to the Collector for transmission to the Excise Commissioner for his approval. The licensee shall comply with such instructions as the Excise Commissioner may issue regarding any label and shall deposit in the Excise Commissioner's office an exact copy of each label that has been approved. (iv) No label shall be accepted if the design is of an objectionable nature or conveys the impression that the label is intended to be limitation of labels used on imported spirit. (v) Labels on the bottles shall be so affixed as to be easily distinguishable. No label shall be pasted over the words, letters, figures or monogram moulded or sand blasted thereon. (12) A licence in form L.12 permitting the sale of medicated wines - (a) The licensee shall not sell under this licence any wine except the wines which are classified as medicated wines and assessed under item 22(5)(b) of the Indian Customs Tariff provided they do not contain more than 42 per cent of proof spirit. (b) The licensee shall not sell any article covered by his licence except for medicinal purposes. (c) The licensee shall not sell to any one person at any one time any article covered by this licence in greater quantity than 9 litres or 12 bottles of the capacity of 750 millilitres each; provided the sales in larger quantities may be made to persons holding a chemist's licence and to Government or charitable dispensaries. (d) Except upon the order of a qualified medical practitioner, the licensee shall not knowingly sell or supply any article covered by his licence for consumption by a minor or persons of unsound mind. (e) The licensee shall maintain accounts in form L.29 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sale in form M.72. Note. - No licence shall be required for the sale of any medicated wine containing less than 26 per cent of proof spirit. (13) Temporary and permanent licences in forms 12-A and 12-B for retail vend of liquor at a bar. - (a) The licensee is authorised to sell foreign liquor in retail for consumption at a bar or other parts of the premises specially prescribed in the licence. Sales of liquor shall be made in glasses or by opened bottles only. Such bottles must on no account be removed by customers from the premises. In theatres, cinema and such places of entertainment liquor shall be sold only to spectators who have purchased tickets or to bona fide or employees of the licensee or of his lessee. No liquor shall be sold to students or minors. (b) No person shall be permitted to reside in the bar. (c) The licensee shall maintain accounts of receipts and sales in form L.23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M. 66. (14) Licences in form 12-C for retail vend of foreign liquor at a club - (a) The licensee shall be authorised to sell foreign liquor by retail for consumption at the club to its members only, but he shall not sell liquor to students of all ages and other person below 25 years of age even if they are members of the club. Sale of liquor shall be made in glasses or by open bottles only. Such bottles

will, on no account be removed by the member from the premises.(b)The licensees shall maintain accounts of receipts and sales in form L.23 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M. 66.'(14A)[ L12-CC- An additional license for the retail vend of foreign liquor including Beer, Wine and Ready to Drink beverages at a club or in the lawns attached to that club.(a)The license fee for this license shall be one third of the fee for the full license;(b)The licensee shall be authorized to sell foreign liquor at the club for its members, their guests and persons participating in the program/function with a fee of Rs.10,000 per day ; and(c)The licensee shall not sell liquor to the students of all ages and other persons below twenty five years of age even if they are members of the club.](14AA)[[] [Added by Notification No. G.S.R.19/P.A.1/1914/S.59/Amd.(127)/2016, dated 23.3.2016 (w.e.f. 2.4.1956).] A licensee in form L.12-D for manufacture possession of sacramental wine for use on special occasions :- (a) The licensee is authorised to manufacture sacramental wine for use on special occasions connected with Catholic Worship for the sacrifice of the Mass. He shall not have in his possession, for use on such an occasion, more than 9.22 litres of sacramental wine.(b)Such sacramental wine shall be prepared from pure, dried grapes by a process of fermentation only. No alcohol or any other ingredient shall be added in its preparation, nor shall the process of distillation be allowed in the manufacture thereof.(c)Sacramental wine prepared under the licence shall be used on the special occasion connected with Catholic Worship for the Sacrifice of the Mass.(14B)[ A license in Form L-12E for the retail vend of foreign liquor including beer and wine at Farm Tourism Resorts covered under farm Tourism Resorts covered under farm Tourism Scheme of the Government of Punjab Department of Tourism for consumption on the premises.(i)The license shall be renewable by the Collector.(ii)The licensee will serve liquor to the guests only.(iii)The licensee should be registered with the department of Tourism, Punjab.(iv)The licensee shall purchase liquor only from L-2 licensee of the District.(v)The purchase and possession of liquor by the licensee shall not exceed the following quantities at a time:-(a)12 Quarts of IMFL of 750ML including brandy and imported liquor (i.e. upto 9 litres in any size);(b)24 bottles of Beer of 650 ml (i.e. upto 15.6 litres in any size);and(c)12 bottles of Beer of 750 ml (i.e. upto 9 litres in any size)][(15) A licensee holding a license in form L-13 for the wholesale vend of country spirit shall fulfill the following conditions, namely :. - ] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.] (a) The distilleries shall be required to make arrangement for opening and operating wholesale vend of PML (L-13) in every district headquarter of the State of Punjab to maintain regular and ready supply of PML to the retail vends (L-14A).(b)The supplies to the retail vends of PML (L-14A) shall be made from the wholesale vends of PML (L-13) located in the district, on the basis of permits or passes issued by the respective AETC.(c)The stock of PML brought to the wholesale vend shall be duty paid.(d)The wholesale vends of PML (L-13) shall maintain adequate stock of PML.(e)The annual license fee for the wholesale vends of PML (L-13) shall be [rupees fifty thousand] [Substituted 'rupees twenty seven thousand and five hundred' by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).] per district. For this purpose the revenue district shall be treated as an unit comprising of one or more Excise districts.(f)The distilleries shall be required to deposit a security amount of [Rupees twenty five thousand] [Substituted 'Rupees twenty thousand' by Notification No. G.S.R. 13/P.A. 1/1914/S.59/Amd. (123)/2012, dated 26.3.2012 (w.e.f. 2.4.1956).] per L-13 vend per district, in the form of bank draft in the name of Excise Commissioner, Punjab, for the performance of contract of supply of liquor to L-14A licensees.(g)[ The licenses for the wholesale vend of the PML in Form

(L-13) shall be granted by the Collector; and] [Substituted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).](h)On making any sale under his license the licensee shall apply to the Deputy Excise and Taxation Commissioner or other officer empowered in this behalf to prepare a pass in the prescribed form to cover the transport of the spirit to its place of destination and shall not despatch any spirit till a pass covering such transport has been duly issued. In the event of the licensee being himself authorized to issue such passes for the transport of liquor out of the district, he shall immediately send a copy of the same to the Excise Inspector of the excise circle of the district of destination and in case of transport within the district, to the Excise Inspector of the excise circle.(i)The licensee shall sell country spirit at such rates as may from time to time be fixed by the Excise Commissioner, Punjab, and endorsed on the license.(j)The licensee shall be allowed wastage allowance, for the wastage of PML of any kind and type including Rum or Gin or Whisky of sixty-five degree or seventy five decree proof strength due to breakage or leakage in transit of bottles and pouches containing such liquor from the premises of any distillery in Punjab to the premises of licensee up to one fourth per cent of the quantity despatched. The breakage shall be allowed automatically without applying for the same.(k)The licensee shall maintain accounts receipts and sales in form L-25 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M-67.(l)The licensee shall issue in respect of each transaction of sale a cash memorandum in the following form M-66-B and shall preserve a carbon copy of such cash.(m)[ No retail sale of Punjab Medium Liquor shall be allowed from L-13 outlet of the distillery. [Inserted by Notification No. G.S.R. 17/P.A. 1/1914/S.59/Amd. (124)/2013, dated 22.3.2013 (w.e.f. 2.4.1956).](n)The Excise officials shall conduct periodical inspections to ensure necessary compliance of the conditions of the license in letter and spirit. Any misuse of the license shall entail severe action against the distillery as per the Excise Act/Rules. This may also entail withdrawal of quota allocated to that distillery for that year.](o)[ The L-13 licensee shall not violate the conditions of the license. For any violation of Excise Laws or Rules, the L-13 vend shall immediately be closed, for one month on the first offence or Rs 5.00 Lac as penalty or both and for three months on the second offence or Rs 10.00 Lac as penalty or both. On the third offence the license L-13 shall be cancelled and in extreme conditions, the Competent Authority may revoke this license by giving reasons to be recorded in writing on deposit of penalty of atleast Rs. 25 Lac.] [Added by Notification No. G.S.R.19/P.A.1/1914/S.59/Amd.(127)/2016, dated 23.3.2016 (w.e.f. 2.4.1956).](p)[ Licensee shall install CCTV Camera on the premises. The expenditure on thisaccount shall be borne by the licensee.] [Added by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).]

**39. [ [Added by Notification No. G.S.R. 67/P.A.1/1914/S.59/Amd.(129)/2016, dated 6.10.2016 (w.e.f. 2.4.1956).]**

The Department of Excise and taxation shall make all out efforts to implement the provisions of these rules. However, in public and administrative interest and to serve the financial interest of the State, in case certain amendments are required to be made in these rules, the same shall be made with the prior approval of the Chief Ministers, Punjab. All such cases where financial implications are involved amendments in these rules shall be made in consultation with the department of Finance.] [Added by Notification No. G.S.R. 16/P.A. 1/1914/S.59/Amd. (119)/2009, dated

26.2.2009 (w.e.f. 2.4.1956).]

**40. [ [Added by Notification No. G.S.R.68/P.A.1/1914/S.59/Amd.(130)/2016, dated 12.10.2016 (w.e.f. 2.4.1956).]**

Notwithstanding anything contained in these rules, all L-1 licensees shall be allowed to procure liquor (IMFL, Beer, Wine and RTD etc.) directly from manufacturing units and imported foreign liquor (Bottled in Origin) brands directly from custom bonded ware houses, as an ad-interim measure, till the final implementation of corrective measures, as directed by the Hon'ble Punjab and Haryana High Court vide its order dated 09.06.2016 passed in CWP No. 5593 of 2016 titled as Amarjit Singh Sidhu Vs State of Punjab and others. For the said procurements, L-1 licensees shall be liable to pay extra license fee, assessed fee, permit fee and all other Government taxes/duties/fees/cess/levies etc. as otherwise applicable at the L-1A stage as per Excise Policy 2016-17.] [Inserted by Notification No. G.S.R. 21/P.A. 1/1914/S.59/Amd. (121)/2011, dated 18.3.2011 (w.e.f. 2.4.1956).]Form M-66-BCash MemorandumSerial No. ....Dated .....Name and address of the licensee with the name of vendL-13 License No.No. of license, name and address of the licensee to whom the liquor is sold.

Particulars of liquor    Quantity (Quarts, Pints, Nips)    Sale price

Signature of the licensee/Approved agents](15A)[ [Omitted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.](16)[ Licenses in form L-14 and L-14A for the retail vend of country spirit for 'on and off' or 'off' consumption respectively, and in form L-14B for retail vend of the country spirit on special occasion. - ] [Subrule 16 substituted by Punjab Government Notification No. G.S.R.7/PA1/14//Section 59/Amd.(112)/2006. dated 24.3.2006.] (a) A licensee shall, get his rationed requirements of country spirit from a person licensed to sell country spirit by whole sale in the district concerned.(b)A licensee holding a license in form L-14A or L-2 may transfer any part of quota of PML or IMFL of his vend to any other vend for retail sale of PML or IMFL during the currency of the period of his license :Provided that the transferor and transferee licensees shall make separate applications in writing to their respective A.E.T.C. specifying the quantity of the PML or IMFL (in proof litres) sought to be transferred :Provided further that the A.E.T.C. concerned after satisfying the genuineness of the need for transfer shall make his recommendation to the Collector within whose jurisdiction, the vend of the transferor licensee is situated who shall be competent to pass orders allowing or disallowing the transfer.(c)Irrespective of any order passed by the Collector, under the second proviso to clause (b), the whole of the License fee on the quota of PML and IMFL fixed for his vend, shall be payable by the licensee of the vend from which any part of quota is sought to be transferred.Explanation. - This Rule allowing transfer of quota is not to be construed as conferring a right on licensee, but only a concession or a facility and the refusal of the Collector to allow transfer, shall not in any way affect the liability of the licensee, either to pay the entire license fee due from him or any other liability under the Punjab Excise Act, 1914 and the rules made thereunder.(d)The licensee shall not sell more than "three quart bottles" of spirit to any person at one time; provided that he may sell to any person at one time any quantity of country spirit covered by a permit issued by an authorized officer; provided further that any sale made by a licensee under such a general or special permit, shall be specifically registered by him.(e)Liquor shall be sold on credit only to persons approved by the



Collector.(f)The licensee shall prominently display in front of his shop a signboard showing in Hindi and Gurmukhi the retail prices of each kind of bottle to be charged by him as set forth in his license.(g)The licensee shall sell country spirit at such rates, as may be fixed from time to time by the Excise Commissioner, Punjab.(h)No PML shall be sold for consumption off the premises in a cantonment, except under a pass, unless this condition is dispensed with by the Military authorities.(i)The licensee shall maintain accounts of receipts and sales in form L-26 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sale in Form M-68.(j)These licenses shall not be run on premises used as hotels and/or restaurants or at places providing eatables.(k)[ These licensees shall sell PML of the kind, authorized by the Excise Commissioner by retail for consumption on and off or off the premises, as the case may be. L-14A licensee shall sell liquor in sealed bottles or pouches.] [Substituted by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.](17)A licence in form L. 15 for the bottling of country spirit. - Except the following special conditions relating to the bottling of Indian made foreign spirit under L. 11 and bottling of country spirit as in the Punjab Distillery Rules, shall apply mutatis mutandis to the bottling of country spirit under licence L. 15.(i)The licensee is authorised to bottle country spirit only which includes spiced country spirit.(ii)The licensee shall bottle country liquor of the kind authorised by the Excise Commissioner only at the strength of 50 degrees U.P.(iii)The licensee shall maintain accounts for the bottling of country spirit in form L. 28 and shall at the end of each month prepare and submit to the Excise Inspector an account of bottling operations in Form M. 69.(18)A licence in form L. 16 to reduce country spirit. - (a) The licensee is authorised to reduce by the addition of water spirit of an original strength not exceeding 43 degrees over proof.(b)The reduction must be done in a special empty receptable. Water used for reduction must be pure and the licensee must comply with the directions of the Collector regarding the water supply.(c)Timely intimation must be given to the Excise Officer when reduction is to be done.(d)The licensee shall maintain accounts of reduction in form L. 30 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract thereof in form M. 70.(19)A licence in form L. 17 for the vend of denatured spirit. - (a) The licensee shall not, without the special sanction of the Excise Commissioner, have in his possession at any one time denatured spirit in a quantity in excess of 2,000 litres.(b)The licensee may sell quantities greater than one gallon, by wholesale only to persons licensed to sell denatured spirits or to persons holding a permit authorising them to purchase quantities greater than one gallon.(c)The licensee before selling any denatured spirits by retail shall use all reasonable diligence to ascertain the quantity already in purchaser's possession and shall not at one time sell to him more than one gallon, or such smaller quantity as, together with what is or in, good faith is believed to be in the buyer's possession, will amount to one gallon.(d)The licensee shall keep separate accounts of sales by wholesale or by retail in form L.31 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M.71.(e)The licensee shall not sell denatured spirit of a less strength than 50 degrees over proof.(f)The licensee shall, in accordance as he may be permitted by the Excise Commissioner, obtain supplies from one or more of the sources, and subject to the condition, if any, imposed by him, procure his supplies of denatured spirit either from a bonded warehouse set up or approved by the Government, or by direct import from overseas or by purchase from other vendors licensed to sell denatured spirit or by removal from licensed distilleries after obtaining the permit and pass required under the rule applicable to such removals.(g)The licensee shall not mix denatured spirits with other spirits.(h)The

licensee shall constantly exhibit a signboard at his place of vend bearing his name and the words "licensed vendor or denatured spirits." (i) The licensee shall sell denatured spirit (wholesale) and retail sale at such rate as may from time to time be fixed by the Excise Commissioner, Punjab and endorsed on the licence. (j) All bottles, jars, drums or casks containing denatured spirit shall bear a label, printed in red and containing skull and cross bones with a warning 'not to be taken internally' in Hindi, Gurmukhi. The word 'wine' must in no circumstances appear on such labels. Before bringing any labels into use the licensee shall submit exact copies of them in triplicate to the [Excise Officer in charge of District] [Legislative Supplement Part III dated 7.2.78.] who shall forward them to the Collector for his approval. The licensee shall retain one copy of the approved label in his office and return two copies to the [Excise Officer in charge of the District] [Legislative Supplement Part III dated 7.2.78.]. The licensee shall comply with such instructions as the Collector/Excise Commissioner may issue regarding any label. [(19-A) A license in Form L-17A for the wholesale vend of denatured spirit. (a) The licensee may keep the stock of denatured spirit in tanks or drums or casks or any other containers. (b) The licensee shall keep separate accounts of sales in Form L-31 and shall at the end of each month, prepare and submit to the Excise Inspector, a monthly true abstract of receipts and sales of denatured spirit in Form M-71. (c) The licensee shall not sell denatured spirit of a less strength than 50 degrees over proof. (d) The licensee shall, in accordance as he may be permitted by the Excise Commissioner, obtain supplies from one or more of the sources; and subject to the condition, if any, imposed by him, procure his supplies of denatured spirit either from a bonded warehouse set up or approved by the Government, or by direct import from overseas or from other States or Union Territories or by purchase from other vendors licensed to sell denatured spirit or by removal from licensed distilleries after obtaining the permit and pass required under the rules applicable to such removals. (e) the licensee shall not mix denatured spirit with any other spirits. (f) The licensee shall constantly exhibit a signboard at his place of vend, bearing his name and the words "Licensed wholesale vendor of denatured spirit." (g) The licensee shall sell denatured spirit at such rate, as may from time to time, be fixed by the Excise Commissioner, Punjab. (h) [ All tanks, drums or casks containing denatured spirit shall bear a label, printed in red and containing skull and cross bones with a warning "Not to be taken internally" in Hindi and Gurmukhi. Before bringing any labels into use, the licensee shall submit exact copies of them in triplicate to the Excise Officer, Incharge of the District, who shall forward them to the Collector for his approval. The licensee shall retain one copy of the approved label in his office and return two copies to the Excise Officer, in charge of the District. The licensee shall comply with such instructions as the Collector or Excise Commissioner or Collector, may issue regarding any label.] [Added by Punjab Notification No.G.S.R.11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005.](i)[ Not more than two such licenses shall be opened in one district. However, the Excise Commissioner may, with the approval of the Government, open one more L-17A vend in those districts which have the feasibility and potential".] [Clause (i) and forms added by Punjab Government Notification No. G.S.R.7/PA1/14/Section 59/Amd.(112)/2006. dated 24.3.2006.][Department of Excise and Taxation Department, Punjab [Substituted by Notification No. G.S.R. 14/P.A.1/1914/S. 59/Amd. (125)/2014, dated 21.3.2014 (w.e.f. 2.4.1956).]](See rule 36)Application For the allotment of retail sale licensee of Punjab Medium Liquor (L-14A) and Indian Made Foreign Liquor (L-2)Application Form

Unique Reference No. \_\_\_\_\_ paste your recent passport  
size photograph

Name of the Applicant

Father's name

Address of the Applicant

PAN No. (Non Mandatory)

Date of Birth

Name of the District for which applicant is applying

Name of the Licensing Unit/Group/Zone for which applicant is applying

Code of the Licensing Unit/Group/Zone for which applicant is applying

Application Monet Licensing Unit/Group/Zone.

Dated: \_\_\_\_\_

Signature Contact

No. \_\_\_\_\_

Receipt

Unique reference No. \_\_\_\_\_

Name of the Applicant

Father's name

Address

Name of the District for which applicant is applying

Name of the Licensing Unit/Group/Zone for which applicant is applying

Code of the Licensing Unit/Group/Zone for which applicant is applying

Application Money

Signature of ETO

(20) A licence in form L.19 for the vend of rectified spirit for medicinal industrial and scientific purpose. - (a) Rectified spirit sold under this licence shall be of a strength not less than 43 degrees over proof and neither water nor any substance, whatsoever, shall be added to it by the licensee. The licensee shall, in accordance as he may be permitted by the Excise Commissioner, obtain supplies from one or more of the sources and subject to the conditions, if any, imposed by him, obtain supplies of rectified spirit from a bonded warehouse, set up or approved by Government, or from the licensed distilleries in Punjab or from the Kasauli Distillery in Himachal Pradesh or Delhi, or through import by sea from overseas countries. (b) The licensee shall not have in his possession at any one time a quantity exceeding 45,460 litres or such larger quantity as the Excise Commissioner may specially authorize. (c) The licensee shall sell rectified spirit for medicinal, industrial and scientific purposes only. (d) The licensee shall not sell in any one transaction more than the quantity which purchaser is permitted to possess. (e) The licensee shall label every receptacle containing rectified spirit conspicuously showing the nature and place of manufacture of its contents. (f) The licensee shall maintain separate accounts of sales by wholesale and retain in form L.31 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales in form M.71. (21) A licence in form L.20A for the vend of tari. - The licensee shall observe all such conditions as the Excise Commissioner may determine when a licence for vend of

tari is granted. The licensee shall, however, make his own arrangements with the owners of palm trees for the supply of tari.(22)A licence for the retail vend of country fermented liquor in form L.20B. - (a) A licensee is authorised to manufacture country fermented liquor for sale on the licensed premises. He shall not sell country fermented liquor prepared elsewhere.(b)Such country fermented liquor shall be prepared from grain only. No gur or molasses made from sugarcane shall be used in its preparation.(c)The licensee is authorised to sell country fermented liquor for consumption on or off the premises.(d)The licensee shall not sell more than 4 bottles each of the capacity of 750 millilitres of country fermented liquor to any one person at anyone time.(e)The licensee shall keep correct daily accounts of sale of country fermented liquor in form L.27 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstract of receipts and sales.(f)The licensee shall not have directly or indirectly, any interest in a shop for the retail vend of country spirit or foreign liquor in the same city, town or village.(g)Country fermented liquor shall not be sold on credit.(h)The licensee shall keep the stock of country fermented liquor in a room set apart for the purpose.["Excise And Taxation Department, Punjab] [Forms Added vide Punjab Government Notification No. G.S.R. 24/P.A. 1/14/Sections 31, 32 and 58/Amd. (160)/2004 dated 29.3.2004.]"Excise and Taxation Department, PunjabForm LLicense for the \_\_\_\_\_ Registered under district No. \_\_\_\_\_ The licence authorising \_\_\_\_\_ in the premises specified below and for the period from \_\_\_\_\_ to \_\_\_\_\_ is granted to \_\_\_\_\_ of \_\_\_\_\_ in the district of \_\_\_\_\_ Hours of sale \_\_\_\_\_ Retail price fixed or maximum \_\_\_\_\_ The licence is granted subject to the provisions of the Punjab Liquor Licence Rules and the supplementary conditions below, and subject to the payment of Rs. \_\_\_\_\_ on account of licence fee.Financial Commissioner Punjab \_\_\_\_\_ CollectorDescription of licenced premises :-Supplementary conditions :-Note :- This Form is to be used for all liquor licences except those in Forms L-12-D, L-20-C and L-20-D, for which special Forms have been prescribed. This Form will be issued with a copy of the Punjab Liquor License Rule attached.Endorsement of renewal.This licence is hereby renewed on the conditions hereinbefore stated for the period and subject to the fee stated below :-Period Fee.Financial Commissioner \_\_\_\_\_ CollectorList of authorised agents or salesmen

Name	Father's name	Age	Residence
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Miscellaneous endorsements.

[Form L-1B] [Added by Punjab Notification No.G.S.R.11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005.](See Rule 1 of the Punjab Liquor License Rules, 1956)Sanctioned by the Excise and Taxation Commissioner, Punjab, Patiala vide memorandum No. \_\_\_\_\_, dated \_\_\_\_\_ .License for the wholesale and retail vend of imported foreign liquor to the trade only.Registration No. in the District \_\_\_\_\_.This license authorizing the wholesale and retail sale of imported foreign liquor to the trade only in the premises situated at \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_ is granted in favour of M/s. \_\_\_\_\_.Hours of Sales : As per Rule 37(9) of the Punjab Liquor License Rules, 1956The license is granted subject to the provisions of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), Punjab Liquor License Rules, 1956, and all other relevant rules and instructions and the supplementary conditions given below, subject however, to the payment of prescribed license fee and security.Place : Collector-Cum-Deputy Excise

and Taxation Commissioner, Dated : \_\_\_\_\_ Division  
\_\_\_\_\_. Description of the licensed premises

EAST

WEST

NORTH

SOUTH

(Approved separately) Supplementary Conditions :

**1. The licensee shall not sell imported foreign liquor to any person other than holders of license in Form L-1, L-1A, L-2, L-2A, L-2B, L-3, L-3A, L-4, L-4A, L-5, L-5A, L-9 or L-12C.**

**2. The licensee shall not deliver any liquor to anyone without the requisite pass and permit.**

**3. The licensee shall strictly follow all conditions laid down in the Punjab Liquor License Rules, 1956.**

Dated : Collector-Cum-Deputy Excise and Taxation Commissioner, \_\_\_\_\_ Division  
\_\_\_\_\_. [Form L-2B [Substituted by Punjab Notification No. No. G.S.R.  
3/P.A.1/14/Sections 59/Amd. (114)/2007 dated 16.1.2007.]] "Excise and Taxation Department,  
Punjab (See rule 1 of the Punjab Liquor License Rules, 1956) Sanctioned by the Excise and Taxation  
Commissioner, Punjab, Patiala, vide Memorandum No. \_\_\_\_\_, dated \_\_\_\_\_. License  
for the wholesale and retail vend of Imported Foreign Liquor, beer, wine and ready to drink  
beverages in a Departmental Store or such like Store. This license authorizing the sale of imported  
foreign liquor (Bottled in origin), bottled beer of 330 ml, beer imported from abroad, beer in cans of  
any size, wine up to 13 per cent v/v and ready to drink beverages up to 200 proof strength for  
consumption off the premises specified below and for the period from \_\_\_\_\_ to  
\_\_\_\_\_ is granted to M/s \_\_\_\_\_ Store in  
\_\_\_\_\_ District.

Hours of Sales As per Rule 37(9) of the Punjab Liquor License Rules, 1956.

The license is granted subject to the provisions of the Punjab Liquor License Rules, 1956 and the  
supplementary conditions below and subject to the payment of Rs. \_\_\_\_\_ as  
license fee. Dated : Collector-cum-Deputy Excise and Taxation  
Commissioner, \_\_\_\_\_ Division \_\_\_\_\_ Special Condition :

**1. The licensee shall sell imported Foreign Liquor (B.I.O.) beer, wine and ready to drink beverage for consumption off the premises of the store.**

**2. The licensee shall maintain accounts of receipts and sales in form L-22 and shall at the end of each month prepare and submit to the Excise inspector a monthly abstract of such receipts and sales in form M-66.**

**3. The licensee shall be liable to pay assessed and fixed fee chargeable under the rules every year.**

**4. The license is not transferable.**

Collector-cum-Deputy Excise and Taxation Commissioner, \_\_\_\_\_ Division \_\_\_\_\_ Excise And Taxation Department, Punjab Form L-5C (See rule 1 of Punjab Liquor License Rules, 1956) Sanctioned by the Excise and Taxation Commissioner, Punjab, -vide memorandum No. X-1-2004/ dated \_\_\_\_\_ Additional license for the retail vend of Foreign Liquor including beer, wine and ready to drink beverages in a hotel of 3-Star category or above (Supplementary to form L-3, L-4, and L-5) Registered under District No. \_\_\_\_\_. This license authorising the retail sale of foreign liquor including beer, wine and ready to drink beverages in a bar attached to a hotel in the premises specified below and for the period from \_\_\_\_\_ to \_\_\_\_\_ is granted to M/s \_\_\_\_\_.

Hours of sale : As per rule 37(9) of the Punjab Liquor License Rules, 1956

This license is granted subject to the provisions of the Punjab Liquor License Rules and the supplementary conditions below and subject to the payment of Rs. \_\_\_\_\_ as license fee and Rs. \_\_\_\_\_ as assessed fee. Place : Collector-cum-Deputy Dated : Excise and Taxation Commissioner, \_\_\_\_\_ Division \_\_\_\_\_. NORTH SOUTH WEST EASTS Supplementary Conditions

**1. The licensee, shall sell foreign liquor including beer, wine and ready to drink beverages retail for consumption on the premises specially allowed in the license.**

**2. The licensee shall not set up or maintain on his licensed premises any bar without taking out a separate bar license.**

**3. The licensee shall maintain accounts of receipts and sales in form L. 23 separately and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of receipts and sales in form M. 66.**

**4. The licensee shall be liable to pay a fixed and any other fee at the rates prescribed by the Government from time to time.**

Collector-cum-Deputy Excise and Taxation Commissioner,  
\_\_\_\_\_ Division \_\_\_\_\_. Endorsement Of Renewal This license is hereby renewed on the

conditions herein before stated for the period and subject to the payment of necessary license fee and assessed fee. Collector-cum-Deputy Excise and Taxation Commissioner,  
 -----Division-----, excise And Taxation Department, Punjab Form L-5D (See rule 1 of Punjab Liquor License Rules, 1956) Sanctioned by the Deputy Excise and Taxation Commissioner,  
 -----Division-----, vide his office memo No. -----, dated -----, License for allowing consumption of liquor on special occasion in marriage palace or a banquet hall. This license authorising the owner of a Marriage Palace or a Banquet Hall for the consumption of liquor only in the Marriage Palace or the Banquet Hall specified below and for the period from ----- to ----- is granted to Shri -----, S/o ----- owner of -----, District of -----, This license is granted subject to the provisions of Punjab Liquor License Rules and subject to the payment of Rs. ----- as license fee. North Collector-cum-Deputy South Excise and Taxation Commissioner, West ----- Division -----, East Supplementary Conditions :

- 1. The licensee shall neither sell nor supply liquor in his premises.**
- 2. The licensee shall allow consumption of liquor only against a permit in form L-50A.**
- 3. The license is not transferable.**
- 4. The licensee shall maintain accounts of receipts of L-50A.**
- 5. The licensee shall liable to pay a fixed and any other fee at the rates prescribed by the Government from time to time.**

Collector-cum-Deputy Excise and Taxation Commissioner,  
 -----Division-----, Endorsement Of Renewal This license is hereby renewed on the conditions herein before stated for the above mentioned period and subject to the payment of necessary license fee. Collector-cum-Deputy Excise and Taxation Commissioner, -----Division-----, Excise and Taxation Department, Punjab [Form L-5E [Inserted by Notification No. G.S.R. 12/P.A. 1/14/S.59/Amd. (115)/2007, dated 24.4.2007 (w.e.f. 2.4.1956).]] (See rule 1) Sanctioned by the Excise Commissioner, Punjab, Patiala vide memorandum No. \_\_\_\_\_, dated \_\_\_\_\_. License for the retail vend of draught beer and wine attached to L-2 licensee. This license authorizing the sale of draught beer and wine for consumption off the premises specified below and for the period from \_\_\_\_\_ to \_\_\_\_\_ is granted to M/S \_\_\_\_\_ in \_\_\_\_\_ District. Hours of sales As per rule 37(9) This license is granted subject to the provisions of Punjab Liquor License Rules, 1956 and the supplementary conditions below and subject to the payment of Rs. \_\_\_\_\_ as licensee fee. Dated: Collector Cum-Deputy Excise and Taxation Commissioner, \_\_\_\_\_ Division \_\_\_\_\_, Special Conditions :

- 1. The licensee shall sell draught beer and wine for consumption off the premises.**
- 2. The licensee shall maintain accounts of receipts and sales in form L-22 and shall at the end of each month prepare and submit to the Excise Inspector a monthly abstract of such receipts and sales in form M-66.**
- 3. The license shall be liable to pay fixed fee chargeable under the rules.**
- 4. The licensee is not transferable.**

Collector Cum-Deputy Excise and Taxation Commissioner,  
\_\_\_\_\_ Division \_\_\_\_\_. [Form L-17A] [Added by Punjab Notification No.G.S.R.11/P.A.1/1914/Section 58/Amd(110)/2005. dated 17.3.2005.](See Rule 1 of the Punjab Liquor License Rules, 1956) Sanctioned by the Excise and Taxation Commissioner, Punjab, Patiala vide memorandum No. \_\_\_\_\_, dated \_\_\_\_\_. License for the wholesale vend of denatured spirit. Registration No. in the District \_\_\_\_\_. This license authorizing the wholesale of denatured spirit in the premises specified below and for the period from \_\_\_\_\_ to \_\_\_\_\_ is granted to Shri \_\_\_\_\_ in the district of \_\_\_\_\_

Hours of Sales : As per Rule 37(9) of the Punjab Liquor License Rules, 1956

This license is granted subject to the provisions of the Punjab Liquor License Rules, 1956 and the supplementary condition given below, subject however, to the payment of Rs. \_\_\_\_\_ on account of license fee. Description of the licensed premises :

EAST

WEST

NORTH

SOUTH

(Approved separately) Supplementary Conditions :- The licensee may keep stock of denatured spirit in tanks or drums or casks or any other containers. Dated : Collector-Cum-Deputy Excise and Taxation Commissioner, \_\_\_\_\_ Division \_\_\_\_\_. Form L-12-D License in Form L-12-D for manufacture and possession of sacramental wine for use on special occasions connected with the Catholic Worship for the Sacrifice of the Mass. Registered under district No. \_\_\_\_\_. This licence authorising manufacture and possession of sacramental wine for use on special occasion connected with Catholic Worship for the Sacrifice of the Mass granted to \_\_\_\_\_ of \_\_\_\_\_ premises \_\_\_\_\_ for the period from the \_\_\_\_\_ to the \_\_\_\_\_ in the \_\_\_\_\_ tehsil of the \_\_\_\_\_ district and is granted subject to the conditions specified below :- The licence shall be bound to observe all rules under the Punjab Excise Act, 1914(1 of 1914), applicable to his licence and the general and special conditions of his licence. Special Conditions



**1. The licensee is authorised to manufacture sacramental wine for use on special occasions connected with Catholic Worship for the Sacrifice of the Mass. He shall not have in his possession for use on such an occasion, more than 9.092 litres of sacramental wine.**

**2. Such sacramental wine shall be prepared from pure, dried grapes by a process of fermentation only. No other alcohol or any other ingredient shall be added in its preparation, nor shall the process of distillation be allowed in the manufacture thereof.**

**3. Sacramental wine prepared under the licence shall be used only on a special occasion connected with Catholic Worship for the Sacrifice of the Mass.**

Place \_\_\_\_\_ Dated the \_\_\_\_\_ Signature and designation of the officer granting the licence. Form L-20-C Licence in Form L-20-C for the manufacture and possession of country fermented liquor for home consumption. Registered under district No. \_\_\_\_\_ This licence authorising the manufacture and possession of country fermented liquor for home consumption is granted to \_\_\_\_\_ of \_\_\_\_\_ at the premises \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_ in the tehsil \_\_\_\_\_ district \_\_\_\_\_ and is granted subject to the conditions specified below and to the payment of Rs. \_\_\_\_\_ on account of licence fee. The licensee shall be bound to observe all rules under the Punjab Excise Act applicable to his licence and the general and special conditions of his licence. Special Conditions

**1. The licensee is authorised to manufacture country fermented liquor for his personal and family use only. He shall not have in his possession at any one time for use by him for home consumption more than 18.184 litres of country fermented liquor.**

**2. Such country fermented liquor shall be prepared from grain only. No gur or molasses made from sugarcane shall be used in its preparation.**

**3. Country fermented liquor prepared under this licence shall be for domestic use only and shall not be transferred or sold elsewhere.**

Note :- To be printed as foil and counterfoil in books of 150 pages

each. \_\_\_\_\_ Signature of Officer granting the licence Dated \_\_\_\_\_ Form L-20-D Licence in Form L-20-D for the manufacture and possession of country fermented liquor for use on a special occasion. Registered under district

No. \_\_\_\_\_ This licence authorising the manufacture and possession of country fermented liquor for use on a special occasion is granted to \_\_\_\_\_ of \_\_\_\_\_ at the premises \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_ in the tehsil \_\_\_\_\_ district \_\_\_\_\_ and is granted subjected to the conditions specified below and to the payment of Rs. \_\_\_\_\_ on account of licence fee. The licensee shall be bound to observe all rules under the Punjab Excise Act applicable to his licence and the general and special conditions of his licence. Special Conditions

**1. The licensee is authorized to manufacture country fermented liquor for use on special occasions, such as marriage, festival or a caste gathering. He shall not have in his possession for use on such a special occasion more than 90.920 litres of country fermented liquor.**

**2. Such country fermented liquor shall be prepared from grain only. No gur or molasses made from sugarcane shall be used in its preparation.**

**3. Country fermented liquor prepared under this licence shall be for domestic use only and shall not be transferred or sold elsewhere.**

Note :- To be printed as foil and counterfoil in books of 150 pages

each. \_\_\_\_\_ Signature of the Officer granting the licence Dated \_\_\_\_\_ Form L-22 (To be maintained by every person holding a licence in Forms L-1 and L-2 for the wholesale and retail vend of foreign liquor).

All entries to be  
of quantities in  
bulk litres  
Daily total of  
receipts

Month and date	Number and date of pass under which received	Imported whisky brandy, rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India	Other spirits and Wine liquor	
1	2	3	4	5	6	7
All entries to be of quantities in bulk Litres-contd.					All entries to be of quantities in bulk (Litres)	
Daily total of receipts	Signature and date of the Excise Inspector or Excise Sub-Inspector on		Number of pass under which	Name address and licence of person to	Details of each issue	

	comparison of receipt entries with passes	issued	whom each issue is made						
Beer	Imported whisky, brandy, rum and gin	Whisky brandy and gin made in India							
Imported	Indian								
8	9	10	11	12	13	14			
All entries to be of quantities in bulk litres contd.									
Details of each issue									
		Beer	If the wholesale is also a bottler he should note specially in this column the number of bottles bottled by him and brought onto this register				Remarks		
Coloured rum made in India	Other spirits and Wine liquor	Imported	Indian						
15	16	17	18	19			20	21	

**1. The monthly returns to be submitted to the Excise Inspector are the totals of columns 3 to 9 and 13 to 19 with the balance at the end of each month.**

**2. Holders of licences in Form L-2 for wholesale or retail vend to the public need not maintain columns 11 and 12 and in columns 13 to 19 need enter only daily totals.**

**3. At the end of each day's business, the totals of the day's transaction should be entered in columns 13 to 19 ; the totals of the issue columns should be copied under the total of the corresponding receipt columns 3 to 9 and the daily balance should then be entered under them in the receipt columns.**

**4. The licensee in Form L-2 must specially note in the remarks column every issue made under a special permit stating the name and address of the person to whom issues were made and the quantity issued.**

Register Form L-23 (To be maintained by every person holding a licence in Forms L-3 to L-10, L-12A, L-12B and L-12C for the retail vend of foreign liquor)

All entries to be of quantities in bulk litres

Month and date	Daily total of receipts				
	Imported whisky, brandy, rum and gin	Whisky brandy, and gin made in India	Coloured rum made in India	Other spirits and liquors	Wine
1	2	3	4	5	6

All entries to be of quantities in bulk litres

Daily total of receipts-contd.		Daily total of issues			
Beer	Imported whisky, brandy, rum and gin	Whisky, brandy and gin made in India	Colored rum made in India	Other spirits and liquors	
Imported	Indian				
7	8	9	10	11	12

All entries to be of quantities in bulk litres-contd.

Daily total of issues-contd.		Daily Balance			
Wine	Beer	Imported whisky, brandy, rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India	
	Imported	Indian			
13	14	15	16	17	18

All entries to be of quantities in bulk litres

Daily Balance-contd.					
Other spirits and liquors	Wine	Beer	Remarks		
	Imported	Indian			
19	20	21	22	23	

The monthly returns to be submitted to the Excise Inspector are the totals of columns 2 with the balance in columns 16 to 22 at the end of each month. Register Form L-24 (To be maintained by every person holding a licence in Form L-11 for bottling of foreign spirit)

Details of each consignment of spirit received		Details of each reduction or blending		Before reduction or blending		
Month and date	Name and address of wholesaler or distiller from whom received with number and date of covering pass	Bulk litres	Strength	Litres equivalent L.P.	Bulk litres	Strength
1	2	3	4	5	6	7

Details of each reduction or blending contd.		Transfer in bulk to wholesale vend register		After reduction or blending		
Before reduction or blending-contd.						
Proof litres	Bulk litres	Strength	Proof litres	Bulk litres	Strength	Proof litres
8	9	10	11	12	13	14

Spirit and bottled to be accounted for by the Bottler in his wholesale vend register

Issued for bottling		Number of bottles in which bottled				
Bulk litres	Strength	Proof litres	Dozens and Bottles	Capacities	Bulk litres	
15	16	17	18	19	20	

Spirit bottled and to be accounted for by the bottler in his wholesale vend register-contd.

Daily balance

Number of bottles in which  
bottled-contd.

Proof litres	Excess or loss in bottling	Description	Bulk litres	Strength	Proof litres
21	22	23	24	25	26

The monthly returns to be submitted to Excise Inspector are the totals of columns 11 and 18. Register Form L-25 (To be maintained by every person holding a licence in Form L-13 for the wholesale vend of country spirit)

Details of each  
receipt of spirit

Month and date	Name of distillery or licenced vendor from whom received	Number and the date of the passunder which received	Description of bottles		
	757/750 millilitres	378.5 millilitres	189.25/250 millilitres		
1	2	3	4	5	6
			Doz. Bottle	Doz. Bottle	Doz. Bottle

Details of each  
issue of spirit

Bulk spirit in litres	Number and date of the passcovering issue	Name address and licence of the purchaser			
	757/750 millilitres	378.5 millilitres	189.25/250 millilitres		
7	8	9	10	11	12
			Doz. Bottle	Doz. Bottle	Doz. Bottle

Balance

	Description of bottles	Remarks			
Bulk spirit in litres	757/750	378.5/500	189.25/250	Bulk spirit in litres	
millilitres	millilitres	millilitres			
13	14	15	16	17	18
	Doz. Bottle	Doz. Bottle	Doz. Bottle		

Notes :- (1) Plain, spiced and special spiced (including matured) spirit must be registered, separately, on separate, pages of the register.(2)The monthly return to be submitted to the Excise Inspector should show totals of receipts and sales of the month and the balance to the last day of the month to which the statement relates.(3)In the remarks column, the licensee must specially note

every issue made under a special permit stating the name and address the person to whom the issue was made, the quantity issued and the purpose for which it was issued. Register Form L-27 (To be maintained by a person holding a licence in Form L-20-B for the retail vend of Country Fermented Liquor)

Month and date	Amount of country fermented liquor manufactured in bulk Litres	Quantity of grain stored for fermentation	Quantity of country fermented liquor sold in bulk Litres	Balance in hand of country fermented liquor in sold Litres	Remarks
1	2	3	4	5	6

A monthly return must be submitted to the Excise Inspector, Kangra, showing the totals of column Nos. 2 and 4 the balance in column No. 5 at the close of each month. Register Form L-28 (To be maintained by a person holding a licence in Form L-15 for the Bottling of Country Spirit)

Details of each consignment of spirit received for bottling

Month and date	Description	Name and address of wholesaler or distiller from whom received with number and date of covering pass	Bulk Litres	Strength	Litres equivalent L.P.
1	2	3	4	5	6

Spirit Bottled and to be accounted for by the bottler in his wholesale vend Register

Before bottling	After bottling	Balance for bottling							
Description	Bulk Litres	Strength	Litres equivalent L.P.	Doz. Bottles	Capacities	Bulk Litres	Description	Litres equivalent L.P.	Remarks
7	8	9	10	11	12	13	14	15	16

The monthly totals to be submitted to the Excise Inspector are the totals of columns 6, 10 and 11 and the balance shown in column 15 at the end of each month. Register Form L-29 (To be maintained by every person holding a licence in Form L-12 for the sale of Medicated Wines) No register is



prescribed for detailed entries of stocks and sales, but each licensee must submit at the end of each month to the Excise Inspector of his district statement in the following Form showing his sales during the month, viz :-Name of licensee\_\_\_\_\_ licenced at\_\_\_\_\_ Sales of medicated wines during the month of\_\_\_\_\_ Medicated Wines Number of Litres sold

Register Form L-30(To be maintained by every person holding a supplementary licence in Form L-16 for the reduction of country spirit)

Details of each receipt of spirit

Month and date	Name and address of distiller from whom received	Under pass number and date	Bulk Litres	Strength	Litres equivalent L.P.
1	2	3	4	5	6
Details of each reduction or blending	Balance for reduction or blending				
Before reduction or blending	Results after reduction or blending to be accounted for in the licensee's wholesale vend register	Bulk Litres	Litres equivalent L.P.	Remarks	
			200U.P.		
Bulk Litres	Strength	Litres equivalent L.P.	Bulk Litres	Litres equivalent L.P.	
7	8	9	10	11	12 13 14

Plain and spiced spirit must be registered, separately, on separate pages of the register. The monthly returns to be submitted to the Excise Inspector are the totals of columns 6, 9, 10 with the balance shown in column 13 at the end of each month. Register Form L-31(To be maintained by every person holding a licence in Form L-17 or L-19 for the sale denatured or rectified spirit)

Details of each receipt and issue with quantities in bulk litres and bottles

Month and date	From	Name and address of distiller or licensee from whom received	Receipt If made in India Number and date of pass under which received	Quantity Litres
1	2	3	4	5

Details of each receipt and issue with quantities in bulk (litres) and bottles

Receipts	Wholesale Issue	Quantity sold		
Quantity	Pass No.	Name and address of persons to whom issued	Litres	Bottles
6	7	8	9	10

Details of each receipt and issue with quantities in balance bulk litres and bottles

Retail Issues

Name, occupation or trade and address of purchaser	Quantity sold			Remarks
Litres	Bottles	Litres	Bottles	
11	12	13	14	15 16

The monthly returns to be submitted to the Excise Inspector are the totals of columns 5, 6, 9, 10, 12, 13 with balance shown in columns 14 and 15 at the end of the months; the return should show, separately, spirit made in India and other spirit. Form M-14 Statement showing the results of the auction of licences for wholesale of Bhang/Retail Vend of foreign liquor (12 and L-10) in \_\_\_\_\_ District \_\_\_\_\_ for the financial Year \_\_\_\_\_. (To be prepared by the Excise Inspector soon after the conclusion of Auctions)

Name of the Excise Inspector and his circle	Locality of the License	Name, Parentage and full address of the proposed Licensee	Total License fee fixed
For the last year 19	For the Current Year 19		
1	2	3	4

Difference (+) or (-)	Estimated Sales Proof litres/Bulk Litres	Minimum Fee	Remarks
5	6	7	8

Notes : 1. In case of foreign liquor estimated sales here given in Bulk litres and in case of Bhang in Kilograms.

**2. If it is necessary to add paper to this form it should be added in book form and not pasted hereunder.**

Place \_\_\_\_\_ Dated \_\_\_\_\_ Deputy Excise and Taxation  
 Commissioner \_\_\_\_\_ Division \_\_\_\_\_ Form M-14-A Statement showing  
 the results of the auction of licences for retail Vend of country liquor in the \_\_\_\_\_  
 District \_\_\_\_\_ for the financial year \_\_\_\_\_ (To be prepared by the Excise  
 Inspector soon after the conclusion of auctions)

Name of the Excise Inspector and his circle	Locality of the License	Name, Parentage and full address of the proposed Licensee	Total License fee fixed	
			For the last Year 19	For the Current Year 19
1	2	3	4	
Difference (+) or (-)	Estimated Sales	Proof litres	Minimum Fee	Remarks
5	6	7	8	

## 1. Estimated sales to be given in proof litres.

## 2. If it is necessary to add papers to this form it should be added in book form and not pasted hereunder.

Place \_\_\_\_\_ Dated \_\_\_\_\_ Deputy Excise and Taxation  
 Commissioner \_\_\_\_\_ Division Form M-14-B Statement showing  
 the results of the auctions of urban licences for retail Vend of country spirit in the \_\_\_\_\_  
 district for the financial year 19 \_\_\_\_\_. (To be prepared by the Excise Inspector soon after  
 the conclusion of auction)

Name of the Excise Sub-Inspector's circle and that of Excise Sub-Inspector	Locality of License	Name, Parentage and full address of proposed licensee	Estimated sales for	Annual quota of country spirit bid (P.L.)
			19	19
1	2	3	4	5
Difference (plus or minus)	Amount of duty for 19 _____ (last year)	Amount of duty payable on quota auctioned	Difference	Remarks
Rs.	Rs.	Rs.	Rs.	
6	7	8	9	10

Note :- If it is necessary to add to this form, it should be added in book form and not pasted  
 hereunder. Place \_\_\_\_\_. Dated the \_\_\_\_\_ 19 \_\_\_\_\_. Deputy Excise and Taxation

Note :- If it is necessary to add paper to this form, it should be added in book form and not pasted hereunder. Place \_\_\_\_\_ . Dated the \_\_\_\_\_ 19 \_\_\_\_\_. Deputy Excise and Taxation Commissioner \_\_\_\_\_ Division \_\_\_\_\_ Form M-16 Statement showing the result of resale licences for retail vend of \_\_\_\_\_ in the \_\_\_\_\_ district for the remainder of the financial year \_\_\_\_\_ 19 \_\_\_\_\_. (To be prepared by the Excise Inspector soon after the conclusion of resale)

Fee to be realized from incoming licensee upto the end of theyear	Total of fees entered in columns 7 and 10	Difference of fees entered in columns 5 and 11 (loss)	Prospects of recovery of loss shown in column 12
10	11	12	13
Rs.	Rs.	Rs.	

Place \_\_\_\_\_ Dated the \_\_\_\_\_ 19\_\_\_\_\_. Excise and Taxation  
Commissioner \_\_\_\_\_ District Form M-24A Rules 36 (8) Receipt for the  
advance money deposited under the Punjab Liquor License Rules Auction of excise licences of  
the \_\_\_\_\_ district for the year 19\_\_\_\_\_ FOIL (To be retained in the office of issue)

**1. Serial No.** \_\_\_\_\_

**2. Name and full address of the depositor** \_\_\_\_\_

**3. Amount of deposit, Rs. 25 (twenty-five) only.**

**4. Date of issue** \_\_\_\_\_ 19 \_\_\_\_\_

**5. Signature of officer issuing receipt** \_\_\_\_\_

**6. Signature of Treasurer** \_\_\_\_\_

Receipt for the advance money deposited under the Punjab Liquor License Rules Auction of excise  
licences of the \_\_\_\_\_ district for the year 19\_\_\_\_\_ Duplicate (To be given to the depositor)

**1. Serial No.**

**2. Name and full address of the depositor** \_\_\_\_\_

**3. Amount of deposit, Rs. 25 (twenty-five) only.**

**4. Date of issue** \_\_\_\_\_ 19 \_\_\_\_\_

**5. Signature of officer issuing receipt** \_\_\_\_\_

**6. Signature of Treasurer** \_\_\_\_\_

Form M-66 Monthly return of sale of Foreign Liquor, whether by wholesale or by retail (To be  
submitted to the Excise Inspector by the licenced vender not later than the 2nd of every  
month) Name of the licensee \_\_\_\_\_ Licensed at \_\_\_\_\_ Under licenced  
form No. \_\_\_\_\_

All Entries to be of  
Quantities in Bulk  
Litres  
Receipts

Imported whisky, brandy, rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India	Other spirit and liquors	Wine	Beer	
					Imported	Indian
9	10	11	12	13	14	15

Imported whisky, brandy, rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India	Other spirit and liquors	Wine	Beer	Remarks	
				Imported Indian			
16	17	18	19	20	21	22	23

Month	Total
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	Plain spirit Bulk Litres	Spiced spirit Millilitres	Special spiced spirit Bulk Litres	Millilitres	Bulk Litres	Millilitres	Bulk Litres	Millilitres,
1	2	3	4	5	6	7	8	9

## Issues

Plain spirit	Spiced spirit	Special spiced spirit	Total
Bulk Litres	Millilitres	Bulk Litres	Millilitres
10	11	12	13
14	15	16	17

## Balance

Plain spirit	Spiced spirit	Special spiced spirit	Total
Bulk Litres	Millilitres	Bulk Litres	Millilitres
18	19	20	21
22	23	24	25

Form M-68 Monthly return of sales of country spirit by retail sale (To be submitted to the Excise Inspector by the licenced vendor not later than the 2nd of every month) Name of licensee \_\_\_\_\_  
 licenced at \_\_\_\_\_ under licence Form No. \_\_\_\_\_

All entries to be of  
quantities in Bulk Litres

Months	Receipts	Issues	Total	Plain spirit	Spiced spirit
Plain spirit	Spiced spirit	Special spiced spirit			
1	2	3	4	5	6
					7

All entries to be of  
quantities in Bulk Litres

Issues	Balance	Remarks
Special Spiced spirit	Total	Plaint spirit
8	9	10
		11
		12
		13
		14

Form M-69 Monthly return of bottling operations (To be submitted to the Excise Inspector by the licenced vendor not later than 2nd of every month) Name of Bottler \_\_\_\_\_ licenced at \_\_\_\_\_  
 under licence Form No. \_\_\_\_\_

Number of

Month	Description of spirit	Last balance Proof litres	Received for bottling Proof litres	Total columns 3 and 4	Issued for bottling litres	Dozens and bottles
1	2	3	4	5	6	7
	Bottles in which Bottled	Balance For Bottling				
Alcoholic strength	Capacities	Total Proof litres bottled	Excess or loss in bottling Difference of columns 6 and 10	Description of spirit	Proof litres Difference of columns 5 and 10	Remarks
8	9	10	11	12	13	14

Form M-70 Monthly return of reducing operations (To be submitted to the Excise Inspector by the licensee not later than the 2nd of every month) Name of reducer \_\_\_\_\_ licenced at \_\_\_\_\_ under licence Form No. \_\_\_\_\_

Details of reduction

Month	Before reduction						
Bulk litres	Strength	Proof litres	Bulk litres	Strength	Proof litres	Remarks	
1	2	3	4	5	6	7	8

Form M-71

Monthly return of sales of (Rectified)(Denatured) spirit

(To be submitted to the Excise Inspector by the licenced vendor or not later than the 2nd of every month) Name of licensee \_\_\_\_\_ licenced \_\_\_\_\_ for the sale of \_\_\_\_\_

Receipts	Issue wholesale							
Month	Made in India	Made elsewhere	Made in India	Made elsewhere	Litres	Bottles	Litres	Bottles
1	2	3	4	5	6	7	8	9

Issue retail	Balance							
Made in India	Made elsewhere	Made in India	Made elsewhere	Remarks				
Litres	Bottles	Litres	Bottles	Litres	Bottles	Litres	Bottles	
10	11	12	13	14	15	16	17	18



Form M-72 Monthly return of sales of Medicated Wines etc. (To be submitted to the Excise Inspector by the licenced vendor not later than the 2nd every month) Name of licensee \_\_\_\_\_ licenced at \_\_\_\_\_ under licence form No. \_\_\_\_\_

Month Medicated wines, etc. Number of litre

1	2	3
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[Inserted by Notification No. G.S.R.19/P.A.1/1914/S.59/Amd.(127)/2016, dated 23.3.2016 (w.e.f. 2.4.1956).][Omitted by Notification No. G.S.R.06/P.A.1/1914/S.59/Amd.(133)/2017, dated 28.3.2017 (w.e.f. 2.4.1956).]