

15. In the said Rules, in Rule 38, in the Condition No. 16, for clause (f) the following clause shall be substituted, namely :—

"(f) The minimum retail sale price of Country Liquor 50 degree & 60 degree allowed to be sold at licencing Units is fixed as under :—

Country Liquor	(50 degree) (in Rs.)	(60 degree) (in Rs.)
Quart (750 ML)	140/-	160/-
Pint (375 ML)	80/-	90/-
Nip (180ML)	45/-	60/-

16. In the said rules, in Rule 38, in special condition (2) for the existing clause (d), the following shall be substituted namely :—

"It shall be mandatory for all the retail sale licensees to issue invoice for sale at their vends. It will also be mandatory for the retail sale licensees to provide an alternate option of payment to the customer instead of cash payment i.e. POS machines at sale points is being introduced."

(Sd.). . .,

Secretary, Excise & Taxation,
Chandigarh Administration.

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 19th March, 2021

No. E & T/ETO(X)-2021/ 2108.—In exercise of the powers conferred by Section 58 read with Section 31 & 32 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), as applicable to U.T., Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, is pleased to make the following Orders, further to amend the Punjab Excise Fiscal Orders, 1932, as in force in the Union Territory of Chandigarh, by dispensing with the condition of previous publication in view of the powers conferred by proviso to sub-Section (3) of Section 58 of the Punjab Excise Act, 1914, on being satisfied that the circumstances exist which render it necessary to take immediate action and the Orders be brought into force at once, therefore :—

1. These Orders may be called the Punjab Excise Fiscal (Chandigarh 3rd Amendment) Orders, 2021.
2. These Orders shall come into force with effect from the 1st April, 2021.
3. In the Punjab Excise Fiscal Orders, 1932, as in force in Union Territory of Chandigarh (hereinafter called the said Orders), in Order 1, in the table for item No. (1), (3)(a),(3)(b) & (4), the following shall be substituted, namely :—

"(1) Excise Duty on Country Liquor (Country Liquor 50 Degree & 60 Degree) shall be charged @Rs.40/- per proof litre

(3)(a) Excise Duty on Indian Made Foreign Liquor (IMFL) shall be charged as under :—

S. No.	Range of Ex-Distillery Price (EDP)	Rate of Excise Duty (ED)
1.	1-650	60/- per PL
2.	651-950	70/- per PL
3.	951-1200	80/- per PL
4.	1201-1500	92/- per PL
5.	1501-2500	120/- per PL
6.	2501-3500	170/- per PL
7.	3501-4500	192/- per PL
8.	4501-7000	290/- per PL
9.	7001 & above	360/- per PL

(3)(b) Excise Duty/ Assessment Fee on Imported Foreign Liquor, Imported Beer, Imported Wine, Champagne, Cider, RTD, Liqueur shall be charged as under :—

S. No.	Type of Liquor	Rate of Excise Duty
1.	Imported Foreign Liquor	Rs. 250/- per proof litre
2.	Imported Beer	Rs. 40/- per bulk litre
3.	Imported Wine, Champagne, Cider, RTD, Liqueur	Rs. 20/- per bulk litre

The Excise Levies in case of Imported Beer will be applicable on Super Mild Beer, Light, Strong & Draught Beer.

(4) Excise Duty on Indian Made Foreign Liquor, Rum, Imported Foreign Liquor, Imported Beer, Indian Wine, Imported Wine, Cider, Champagne, etc. when issued/supplied to troops/military canteens, shall be charged as under :—

S. No.	Type of Liquor	Rate of Excise duty
1.	Indian Made Foreign Liquor	Rs.105/- per proof litre
2.	Imported Foreign Liquor	Rs.105/- per proof litre
3.	Rum	Rs.40/- per proof litre
4.	Beer	Rs.30/- per bulk litre
5.	Indian Wine, Imported Wine,	Rs.5/- per bulk litre
6.	RTD, Cider etc	Rs.5/- per bulk litre

4. In the said Orders, in Order 1, for item 3(f), the following shall be substituted, namely :—

"3(f) Import fee will be charged as under :—

- (i) On Indian Made Foreign Liquor (IMFL) @Rs.24/- per proof litre
- (ii) On Imported Foreign Liquor (IFL), @Rs.24/- per proof litre.
- (iii) On Beer, @Rs.5/- per bulk litre.
- (iv) On Draught Beer, @Rs.5/- per bulk litre.
- (v) On Indian Wine, Champagne, Cider, Liqueur @Rs.4/- per bulk litre.
- (vi) On Imported wine, Champagne, Cider, Liqueur & Ready to Drink Beverages (RTD), @Rs.5/- per bulk litre.
- (vii) On Country Liquor (50 degree & 60 Degree), @Rs.22/- per proof litre.
- (viii) In case of CSD, Indian Made Foreign Liquor (IMFL) @25/- per proof litre, Imported Foreign Liquor (IFL) @25/- per proof litre, in case of Rum @12/- per proof litre, in case of beer @12/- per bulk litre, in case of Wine @5/- per bulk litre and in case of Ready to Drink Beverages, Cider etc. @5/- per bulk litre."

5. In the said Orders, for Order 1-B, the following shall be substituted, namely :—

"Export fee @Rs.0.50 per PL shall be charged on the export of Country liquor and IMFL to any other state or Union Territory in India from any distillery / bottling plant."

6. In the said Orders, in Order 2, the following shall be substituted, namely :—

"(2) Excise Duty on Indian Wine, Champagne, Cider, etc. sold through L-1D (Wholesale licence for Indian Wine) shall be charged @Rs.15/- per bulk litre. Excise Duty on Ready to Drink Beverages (RTD) sold through L1-C1 (Wholesale licence for Ready to Drink Beverages) shall be charged @Rs.30/- per bulk litre & on Denatured Spirit @Rs.1/- per bulk litre."

7. In the said Orders, for Order 5, the following shall be substituted, namely :—

"The Excise duty on Beer manufactured or imported into U.T., Chandigarh shall be charged as under :—

S. No.	Type of Beer	Rate of Excise duty
1.	Beer having alcoholic contents upto 3.5% v/v	Rs.20/- per bulk litre
2.	Beer having alcoholic contents above 3.5% v/v and upto 5.25% v/v	Rs.30/- per bulk litre
3.	Beer having alcoholic contents above 5.25% v/v and upto 8.25% v/v	Rs.36/- per bulk litre
4.	Draught Beer having alcoholic contents upto 5.25% v/v	Rs.30/- per bulk litre
5.	Draught Beer having alcoholic contents upto 8.25% v/v	Rs.36/- per bulk litre
6.	Beer Manufactured by Micro-Brewery Project	Rs.30/- per bulk litre

(Sd). . . ,

Secretary, Excise & Taxation,
Chandigarh Administration.