

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 19th March, 2021

No. E & T/ETO(X)-2021/ 2112.—In exercise of the powers conferred by clause (d) of Section 21 & 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) as applicable to Union Territory, Chandigarh and all other powers enabling me in this behalf, I, Mandip Singh Brar, IAS, Excise & Taxation Commissioner, Union Territory, Chandigarh, exercising the powers of Financial Commissioner, make the following Rules, further to amend the Punjab Excise Bonded Warehouse Rules, 1957, as in force in the Union Territory of Chandigarh, namely :—

1. These Rules may be called the Punjab Excise Bonded Warehouse (Chandigarh 4th Amendment) Rules, 2021.
2. These rules shall come into force with effect from the 1st April, 2021.
3. In the Punjab Excise Bonded Warehouse Rules, 1957, as in force in Union Territory of Chandigarh (hereinafter called the said Rules), in Rule 2, the following shall be added, namely :—

"Total 12 B.W.H.-2 (Bottling Plants) licences have been granted by the Department, which is high in number as compared to the neighboring States. Therefore, no new B.W.H.-2 (Bottling plant licence) will be granted during the Excise Policy Year 2021-22 (01.04.2021 to 31.03.2022)"

4. In the said Rules, in Rule 3(A), the following shall be substituted, namely :—

"3(A) The licence fee for licence issued in form D-2 (licence granted to B.W.H.-2 licensees for redistillation of rectified spirit) shall be Rs. 3,00,000/- of the Excise Policy Year 2021-22(01.04.2021 to 31.03.2022)."

5. In the said Rules, in Rule 4, the following shall be substituted, namely :—

"The fee for renewal of existing licence in form B.W.H.-2 for the Excise Policy Year 2021-22(01.04.2021 to 31.03.2022) shall be Rs. 25,00,000/- :

Provided that Bonded Warehouse (B.W.H.-2)-cum-Bottling Plant which is also having L-1B licence (wholesale licence for Indian Made Foreign Liquor) or L-13 licence (wholesale licence for Country Liquor) will be required to have separate premises for their L-1B's and L-13's. All the wholesale licensees will make adequate fire safety arrangements :

Provided further that the Excise Commissioner may on the request of the licensee, allow lease of a whole or a part of the licensed premises of a B.W.H.-2 (bottling plant), if he deems it appropriate, on payment of a fee of Rs 15,00,000/- (Rupees Fifteen Lacs only) for the Excise Policy Year (01.04.2021 to 31.03.2022) :

Provided further that the BWH-2 licensee will be allowed to continue their bottling operations on any holiday or after 05:00 PM by depositing a fee of Rs 7,000/- for one holiday and Rs 2000/- for working after 05:00 PM till 07:00 PM. No Dispatches of liquor will be permissible to the Distilleries/ Bottling Plants after 05:00 pm."

(Sd.). . .,

Excise & Taxation Commissioner-cum-
Financial Commissioner,
Chandigarh Administration.