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LEGISLATIVE SUPPLEMENT

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PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA
NOTIFICATION

The 24th June, 2022

No. G.S.R. 37/P.A.1/1914/S.59/Amd.(154)/2022.— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all other powers enabling me in this behalf I, K.A.P.Sinha, Financial Commissioner (Taxation), Government of Punjab, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor License (Third Amendment) Rules, 2022.
- (2) They shall come into force on and with effect from the,-
 - (i) 8th day of June, 2022, in respect of e-tendering of retail licenses i.e. L-2 and L-14A, allotment of liquor vends, participation fee, security amount, adjustment of earnest money deposit (EMD) or any other matter incidental and related thereto; and
 - (ii) 1st day of July, 2022, in respect of all other matters.
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 1, in the Table, given under the heading "I. Foreign Liquor", -
 - (i) for form L-1, the following shall be substituted namely:-

"L-1 (IMFL/IFL)	Wholesale and retail vend of foreign liquor to the trade	Fixed Fee	Collector with the prior approval of Excise Commissioner	Collector with the prior approval of Excise Commissioner
L-1 (PML)	Wholesale and retail vend of Punjab Medium Liquor to the trade	Fixed Fee	Collector with the prior approval of Excise Commissioner	Collector with the prior approval of Excise Commissioner
L-1 (Others)	Wholesale and retail vend of foreign liquor to the trade	Fixed Fee	Collector with the prior approval of Excise Commissioner	Collector with the prior approval of Excise Commissioner";

- (ii) after Form L-1, Form "L-1(Import) (Supplementary license to L-1)" and Form "L-1BB" and entries relating thereto shall be omitted;
- (iii) after Form L-2 (Airport), Form "L-2B" and entries relating thereto shall be omitted;
- (iv) after form L-2D, the following form and entries relating thereto, shall be inserted, namely;

"L-2E	Model Shop wholesale and retail vend of foreign liquor	No fee	Collector	Not renewable"; and
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- (v) under the heading "II. Country spirit", Form L-13 and entries relating thereto shall be omitted.

3. in the said rules, in rule 25,-

- (i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) The amount of license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely:-

TABLE

Serial No.	Kind of licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1	2	3	4
1.	(a)	4,00,00,000	50000
	(i) L-1 (IMFL/IFL) and each L-1 (others)	(for 9 months)	
	(ii) L-1 (Bonded Ware House fee)	1,00,000 (per BWH)	
	(b)	40,00,000	
	(i) L-1 (PML)	(for 9 months)	
	(ii) L-1 (Bonded Ware House fee)	1,00,000 (per BWH)	
2.	L-1C	5,50,000	1000
3.	L-1 Canteen Store Depot	50,00,000	
4.	L-2 Airport	Discovered License fee through e-tender	0

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5.	L-2A (Urban & Rural)	1100	0
6.	L-2D	1,50,000	0
7.	L-3, L-4 & L-5,-		
	(i) For hotels having 5 star and 5 star deluxe category certificate;	15,00,000	10,000
	(ii) For hotels having 4 star category certificate;	10,00,000	10,000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	5,00,000	10,000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iia) above, in Municipal Committees and other areas;	3,00,000	10,000
	(v) For Additional place/counter of Bar and terrace; and	5% per additional counter of the license fee applicable	0
	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 Star and 5 Star deluxe Hotel e.g. Conference Hall and Banquet Hall.	3,30,000	0
8.	L-3A, L-4A & L-5A,-		
	(i) For towns with population of one Lac or more; and	1,65,000	0
	(ii) For other towns	1,40,000	0
9.	L-5B (Pub License),-		
	(a) Independent License; and	55,000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	55,000	0
10.	L-5C	95,000	0
11.	L-5D,-		
	(i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function;	40,000	0
	(ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function;	1,00,000	0

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(iii)	Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function;	2,00,000	0
(iv)	Serving liquor in commercial places not registered with the Excise and Taxation Department not more than 5 licenses shall be issued in one month for these places; and	50,000/- per day per function	0
(v)	Serving liquor in a function at a private place.	10,000/- per day	0
12.	L-5E,-		
(i)	Corporation cities and areas; and	77,000	0
(ii)	All types of Municipal Committees and other areas.	45,000	0
13.	L-10C (Micro Brewery)	4,50,000	0
14.	L-12A (Temporary license),-		
(a)	Minimum fee; and (per license per day)	11,000	0
(b)	Maximum fee (per license per day)	1,10,000	0
15.	L-12C		
(i)	Members upto 1000;	1,10,000	0
(ii)	Members up to 2000; and	4,00,000	0
(iii)	Members above 2000.	12,00,000	0
16.	L-12E	30,000	1000
17.	L-17,-		
i.	Denatured spirit (up to 500 BL); and	5,500	2000
ii.	Exceeding 500 BL	11 per BL	3000
18.	L-50,-		
(i)	For one year; and	2,500	0
(ii)	For life time	20,000	0
19.	L-50A ,-		
(i)	Serving liquor in commercial places such as marriage palaces, banquet halls or community centres, Dharamshalas etc. charging up to one lakh rupees per function;	1,000/- (per license per day)	0

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(ii) Serving liquor in commercial places such as marriage palaces, banquet halls or community centres, Dharamshalas etc. charging one lakh and one rupees to two lakh rupees per function;	1,000/- (per license per day)	0
(iii) Serving liquor in commercial places such as marriage palaces, banquet halls or community centres, Dharamshalas etc. charging above two lakh rupees per function;	1,000/- (per license per day)	0
(iv) Serving liquor in commercial places not registered with the Excise and Taxation department (not more than 5 licenses shall be issued in one month); and	1,000/- (per license per day)	0
(v) Serving liquor in a function at a private place	1,000/- (per license per day)	0
20. L-52 (Ahata),-		
(i) PML		
(a) Urban; and	33,000	0
(b) Rural; and	6,600	0
(ii) IMFL,-		
(a) Municipal Corporation areas;	44,000	0
(b) other urban areas; and	33,000	0
(c) rural areas	8,800	0

Note: The State Government reserves the right to change the nomenclature of license fee or other levies, payable under the relevant rules.";

(ii) sub-rule (2) shall be omitted;

(ii) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) The L-2/L-14A licensee shall deposit the due license fee by 10th of each month. The duties and levies shall be adjusted in the license fee. The licensee shall lift his monthly quota as prescribed."; and

(iii) sub-rule (4) shall be omitted;

4. In the said rules, for rule 30, the following rule shall be substituted, namely:-

"30 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 such as

given in the Table below namely:-

TABLE

Serial No.	Type of License	Fee (in rupees)
1.	(i) For a license in Forms L-3, L-4 and L-5,-	
	(i) for Five Star hotels or above;	Fifteen lakh
	(ii) for Four Star hotels;	Ten lakh
	(iii) for hotel in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	Five lakh
	(iv) for hotels other than those mentioned in above, in Municipal Committees and others areas; and	Three lakh
	(v) for additional place/counter of Bar and terrace	5% per additional counter of the license fee applicable
	(ii) For occasional serving of liquor at a place, which is not a point of sale in a Five Star or Five Star (Deluxe) Hotel from the Bar to the conference hall, banquet hall or committee room.	Three lakh thirty thousand
2.	For a license in Forms L-3A, L-4A and L-5A,-	
	(i) for town with population of one lakh or more; and	One lakh sixty-five thousand
	(ii) for other towns not covered by item above.	One lakh forty thousand
3.	For a license in Form L-5B, independent pub license and Supplementary license (with L-5, L-5A, L-5C and L-12C).	Fifty-five thousand and in addition to this fee, a security of ten thousand in the shape of National Saving Certificates, duly pledged in favor of the Collector, shall also be furnished within a period of seven days of the grant or renewal of such license

4.	For a license in Form L-12C,-	
(i)	for having capacity upto one thousand members;	One Lakh ten thousand
(ii)	for having capacity upto two thousand members; and	Four lakh
(iii)	for having capacity above two thousand members	Twelve lakh
5.	For a license in Form L-5C	Ninty-five thousand
6.	L-1 Canteen Store Depot	Fifty lakh
7.	For a license in Form L-10C:	Four lakh fifty thousand:

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 issuance of permits to a licensee.”.

5. In the said rules, for rule 31, the following rule, shall be substituted, namely:-

“31. The assessed fee shall be levied on the following rates on Beer, Wine and Ready to drink beverages per bulk litre; and on Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled in Origin and Rumper proof litre, namely :-

KIND OF LICENSES

Kind of liquor	L-1 (IMFL/IFL)	L-2D	L-3, L-4, L-5 and L-5C	L-3A, L-4A and L-5A	L-5B	L-1 (Canteen Store Depot), L-1 CRPF and L-1 ITBP	L-10C (Micro Brewery/ Brewery Pub)	L-12C
Indian Made Foreign Liquor	-	-	77/-	-	-	420/-	-	77/-
Imported Foreign Liquor (Bottled in origin)	1% of WSP	-	77/-	-	-	430/-	-	77/-

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Wine	1% of WSP	15/-	12.10/-	-	24.20/-	25/-	-	12.10/-
Indian Beer								
Light		-	18.70/-	18.70/-	-	85/-	-	18.70/-
Strong		-	18.70/-	18.70/-	-	85/-	-	18.70/-
Canned light			18.70/-	18.70/-				
Canned strong			18.70/-	18.70/-				
Imported Beer (Bottled in Origin)								
Light	1% of WSP	66/-	18.70/-	18.70/-	-	-	-	18.70/-
Strong	1% of WSP	68/-	18.70/-	18.70/-	-	-	-	18.70/-
Cider		5/- per BL	6.60/-	-	-	15/- per BL	-	6.60/-
Rum		-	-	-	-	147/-	-	-
Draught Beer (Strong and Light)		-	-	-	99/-	-	-	-
Supplied by Micro Brewery (L-10 C)		-	-	-	24.20/-	-	80/-	-
Ready to drink beverages	1% of WSP	25/-	6.60/- per BL	6.60/-	30.80/-	25/-	-	6.60/-
Sweets and wines up to 18% v/v	1% of WSP	15/-	12.10/- per BL	-	24.20/-			".

6. In the said rules, in rule 34, in the first proviso, for the words, figures, signs and brackets, "except licenses L-1, L-1 (Import) and L-1BB", the words, figures, signs and

brackets"except licenses L-1 (IMFL/IFL), L-1 (PML), L-1(Others)" shall be substituted.

7. In the said rules, for rule 35, the following rule, shall be substituted, namely:-

"35. The following licenses in a excise group in the State may be granted on fixed fee through the process of e-tender by the concerned Deputy Commissioner (Excise)-cum-Collector for the remaining 9 months of 2022-2023 (from 01.07.2022 to 31.03.2023), 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 (Punjab Medium Liquor), for consumption, off the premises.

Allotment shall be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer will pass on to H2 at H1 rates. Similarly, this offer will keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding any group in the State and also blacklisting for a period of two years henceforth and any money including EMD deposited by him shall be forfeited.

(2) (i) The Punjab Medium Liquor and Indian Made Foreign Liquor vends shall be allotted by inviting e-tender. Rural and urban area will be defined. Number of vends per group will be defined. However, this number of vends shall be indicative of upper bound, meaning thereby the licensee will have discretion in respect of opening of number of vends in a group subject to the same upper bound. In case, the licensee remains unable to open vends or opens less than this upper bound, there will be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vend in his command area subject to the applicable law in force.

(ii) **Group formation:-**The size of group will generally be in the range of Rs. 30 Crore with a margin of variation +/- 10%. However, the Excise Commissioner shall be the final authority to make any changes suiting the needs of the locality in a district. To make it more flexible, especially in an eventuality of a group not getting the e-bid at par or more than the Reserve Price fixed, modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-

Collector of zone will be competent to do the same. However, while doing so, the total excise revenue from all the groups of the District/Zone shall remain the same.

(iii) **Re-tendering process:-**

- (a) If some groups remain un-allotted after the process of e-tendering, such groups shall be allotted by re-tendering. Financial Commissioner (Taxation) shall be competent to decide any reduction in the reserve price of the group as well as reformation of such un-allotted groups as per needs to ensure disposal of such groups.
- (b) In the event of cancellation of the license of a group, the Deputy Commissioner (Excise) cum-Collector shall re-allot it through e-tender process, in accordance with the procedure laid down in the rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other license allotted, meaning thereby, such new licensee will have to pay the entire amount of license fee in the balance number of equal instalments due till March, 2023. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups in general allotted in the beginning.
- (3) The quota of Punjab Medium Liquor shall be fixed by the Collector-cum-Deputy Commissioner (Excise). No quota of Indian Made Foreign Liquor, Imported Foreign Liquor (BIO Brands), Beer, Wine and RTD shall be fixed."

8. In the said rules, in rule 36-A,-

(i) for the Heading and sub-rules (1),(2), (3) and (4), except the provisos and explanation thereunder, the following shall be substituted, namely:-

"36-A. **Sale price of PML, IMFL, BEER and IFL (BIO Brands) and quota of PML.-** (1) The Punjab Medium Liquor of 40 degree, 50 degree, Rum/Gin/Whisky of 65 degree shall be allowed to be sold at PML vends.

(2) The minimum retail sale price of PML 50 degree and 65 degree shall be fixed on the basis of the following formula, namely:-

Serial No.	Type of liquor	Formula for determining minimum retail sale price
1	PML 50 degree and 65 degree except areas at Serial No. 2 below	EDP + Excise duty payable at Manufacture stage + {Excise duty + expenses/margin + VAT} payable at L-1(PML)+ L.Fee payable at L-14 A+22% margin of L-14A..... Total rounded off to the nearest Rupee

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(3) (i) The minimum retail sale price of Indian Made Foreign Liquor, Imported Foreign Liquor (BIO Brands) and Beer to be sold in the State of Punjab, shall be fixed according to calculation formula as under, namely:-

Type of liquor	Formula for determining minimum retail sale price	
	EDP Range	Minimum Retail Sale price
Indian Made Foreign Liquor, Imported	Upto 400	EDP x 4 /12
	401- 800	EDP x 3.5 /12
Foreign Liquor (BIO Brands) and	801-1200	EDP x 3 /12
	1201-1600	EDP x 2.5 /12
Beer	1601-3000	EDP x 2 /12
	Above 3000	EDP x 1.75 /12

L-2 or L-14A licensees shall issue cash memo or invoice for all the sales effected by them from their vends.

The minimum retail sale price 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 prices 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, then its minimum retail sale price, shall also be changed as per the formula. The minimum retail sale price for a different size of packing size, other than 750 ML, 375 ML and 180 ML shall be fixed proportionately to their quantity 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 at L-2 and L-14A vends shall be fixed according to calculation formula prescribed under clause (i) of sub-rule (3).";
- (ii) in sub-rule 5, in the proviso, for the words, "minimum guaranteed revenue", wherever occurring, the words, "license fee and other duties/levies", shall be substituted;
- (iii) for sub-rule (6), the following sub-rule shall be substituted, namely:-
- "(6) The quota of PML shall be 603 lac proof litre. Quota for IMFL, Beer and IFL (BIO Brands) shall be kept open. It would thus be open for a licensee to lift IMFL, IFL and Beer as per his demand. However, Excise Commissioner shall have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent.

Minimum Guaranteed Quota of PML shall be distributed by the Excise Commissioner amongst the Zones and the Collector-cum-Deputy Commissioners (Excise) of the

Zones shall further distribute the allocated quota to their respective districts, which shall further be distributed among different groups."; and

(iv) after sub-rule (7) the following sub-rule shall be added namely;

“(8) Price for final Wholesale Price/price to Retailer (per case) shall be fixed by the Excise Commissioner, Punjab as under:-

(a) Indian Made Foreign Liquor:- $EDP + *(Export\ fee + Import\ Fee + Permit\ fee + Bottling\ Fee) + Freight\ Charges + Handling\ Charges + insurance\ charges = Landed\ price$

Landed price + profit margin for L1= Wholesale Price

*Wherever applicable

Wholesale Price + Excise duty + VAT= Price to retailer

(b) Foreign Liquor:- $Cost\ insurance\ and\ freight\ charges + Custom\ Duty + Import\ Fee + Profit\ margin\ for\ manufacturer = EDP$

$EDP + Profit\ margin\ for\ L1 = Wholesale\ Price$

Wholesale Price + Excise duty + VAT= Price to retailer

In (a) and (b) Profit margin for L-1 will be 10% including any discounting by the Company supplying the Stock. The discounts if any received by L-1 shall be passed on to L2/L-14A. The freight charges for delivery of liquor to L-2/L-14A shall be borne by L-1. The increase of margin from 5% to 10% has been occasioned by the following factors :-

(a) Increase in the license fee of whole sale license L-1 to Rs. 0.25 Cr in the Financial Year 2020-21 to Rs. 5cr annually in the year 2022-23.

(b) For the year 2022-23, L-1 and L-2 would be two different and separate entities. One person or entity shall not hold both L-1 and L-2.

(c) The discounting, if any, by the manufacturer to L-1 shall be passed to the end consumer.

(d) Transportation/Logistics cost up to L-2 vends shall be borne by L-1 only.

(C) PML:-In case of PML, the L-1 margin shall be in absolute terms i.e. at the rate of Rs. 25 per case including all expenses at his end.

9. in the said rules, after rule 36-A, the following rule, shall be inserted, namely:-

"36-AA. (1) Notwithstanding anything contained in rule 36, the following procedure shall be prescribed for the grant of liquor licences referred to in rule 35, namely:-

(2) **License fee of retail vends:-**(i) Each Excise Group (L-2/L-14A License, L-2

(Airport) shall be allotted through e-tender process and shall pay the license fee as discovered through e-tender.

- (ii) A successful bidder shall have to deposit security at the rate of 17% of the discovered license fee, inclusive of 5% EMD of the Reserve Price fixed for a group. The security shall be recovered in the following manner:-
 - (a) **Nine percent** security inclusive of EMD within 48 hours of the finalization of tender.
 - (b) **Eight percent** security within one week of the allotment date or 7th July, 2022 whichever is later.

The security amount shall be adjusted @ 1% in the monthly installments for July, August and September, 2022. The remaining amount of security (i.e. 14% security) shall be adjusted in the installment for the month of March, 2023.

- (iii) The remaining amount of discovered license fee shall be paid in 9 installments. Each monthly installment shall payable by the **30th** day of the same month. In case of late payment of any installment an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed to have been suspended and a notice for cancellation shall be served upon the licensee. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty, if any, by the 20th day of the said month, then security deposit shall be forfeited and the license shall be cancelled and re-tendered. The licensee will also be blacklisted and prohibited from participating in any other tendering process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes.
- (iv) Rural and urban area will be defined. Number of vends per group will be defined in the Excise Charts. However, this number of vends shall be indicative of upper bound, meaning thereby the licensee will have discretion in respect of opening of number of vends in a group subject to the same upper bound. In case, the licensee remains unable to open vends/ opens less than this upper bound, there will be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vend in his command area subject to the applicable law in force.

(3) Eligibility to hold a retail liquor license (L-2/L-14A):- (i) Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2019-20, 2020-21 and 2021-22 shall be eligible to participate in the bid. In case of a newly constituted Partnership firm, it shall be eligible, only if the partners in the partnership firm have proof of filing their individual Income Tax Returns

for the last three assessment years.

- (ii) The eligibility for an entity to participate in the tender for one excise group of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs.60 lacs. If the entity intends to participate in tender for more than one Excise Group in the State, it will be required to have the worth in the multiples of Rs. 40 lacs for each additional group. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.
- (iii) No entity shall ordinarily be allotted more than 05 Excise Groups. However, Excise Commissioner for the reasons to be recorded in writing may increase or decrease this number based on local conditions.
- (iv) As per rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within 100 meters in Rural areas and 50 meters in urban areas from the following:-
 - (a) Educational Institutions; and
 - (b) Religious shrinesThe distance shall be measured from the main entrance gate of the institution or the religious shrine. This provision shall, however, be only for the recognized educational institution.
- (v) No manufacturer of liquor or L-1 license holder, in the State of Punjab shall be allowed to bid for retail vend or vice versa. The retail license holder shall not have any manufacturing facilities or distilleries or breweries or wineries anywhere in the State of Punjab either directly or through any sister concerns or related entities. For this purpose, sister concerns or related entities shall mean the entities having a common proprietor or partners or directors. The entities shall not have a holding-subsidary relationship or are not subsidiaries of the same holding company.
- (4) **Hours of sale and dry days:-** (i) Sale of PML, IMFL, IFL and Beer at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vends located at the Airports/ Railway stations shall be allowed to operate round the clock. Hard Bars shall be allowed to operate upto 1:00 AM in Municipal Corporation areas only by paying prescribed fee.
- (ii) The Government may declare any day as dry day in accordance with condition (9) of rule 37.
- (5) **Distribution of retail vends in Punjab:-** (i) There shall be around 177 excise groups in the State of Punjab. These groups may cover 6378 vends in the State. The command

area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be operated at the existing places. . Each excise group licensee shall open two Model Shops as per norms in Municipal Corporation area, whereas this shall be optional for other areas. These model shops may be permissible within the departmental stores upon the authorization by the concerned Deputy Commissioner (Excise)-cum-Collector with the condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area. In case of any dispute pertaining to location of vends the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. The model shops shall be in addition to the vends already prescribed. Model shop shall not be within the 200 meter radius of any vend of the adjoining group

- (ii) The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fees on this count.
- (6) Tender process for allotment of the excise groups:-**
 - (i) Allotment will be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful (H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer will pass on to H2 at H1 rates. Similarly, this offer will keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding any group in the State and also blacklisting for a period of 2 years henceforth and any money including EMD deposited by him shall be forfeited.
 - (ii) A non-refundable participation fee of Rs. 2 lacs per bid is prescribed for each valid bid per Excise Group. Out of this money, 50% amount shall be transferred to the Excise and Taxation Technical Service Agency as grant-in-aid. This amount shall be deposited in the account of ETTSA separately.
 - (iii) An entity is free to bid for as many Excise Groups as he feels like.
 - (iv) The bids will be opened in a pre-determined order to be decided and published by the Excise Commissioner. The evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) as constituted by the Excise Commissioner. The concerned District Magistrate of the district himself or his nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental

observers. The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. shall be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The evaluation shall be done by the TEC. The Assistant Commissioner (Excise) will log himself in the presence of the other TEC members. The bids shall be evaluated Group wise serially. Any person found indulging in any kind of misconduct during the allotment process shall be de-barred, declared unsuccessful even if otherwise successful, shall be blacklisted for 2 years, and his EMD shall be forfeited. The bids shall be placed and opened in a phased manner for each Excise Zone as decided and published by the Excise Commissioner.

- (v) If any applicant wishes to participate in the bid for an Excise Group then he shall submit an EMD of 5% of the reserve price of each group. This EMD will be refunded if the applicant does not become successful in the e-tender. In case, a prospective bidder withdraws from the bid process before the last date of submission of the bid in e-tender, he may do so and his EMD shall be refunded.
 - (vi) A successful bidder shall have to deposit as security at rate of 17% of the discovered license fee, inclusive of 5% EMD of the Reserve Price fixed for a group. The amount of discovered license fee shall be paid in 9 installments. In case of default of security payments as per the prescribed schedule, the EMD shall stand forfeited. Further, in case of such a default by the bidder, he shall be liable to face debarment from holding any group in the State and also blacklisting for a period of 2 years henceforth and any money including EMD deposited by him shall be forfeited.
 - (vii) If the licensee is found being engaged in major malpractices, his entire Excise Group license will be cancelled immediately and re-tendered thereafter.
- (7) **Procedure to apply:-**(i) The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 2,00,000/- (Rupees Two Lacs only) through online process.
- (ii) The applicant shall submit the following documents along with the online application, namely:-
 - (a) Proof of filing Income Tax Returns for the last three assessment years of the bidding persons/ entity or partners of a firm;
 - (b) Adhaar card of the bidding persons/ entity or partners of a firm; and
 - (c) A Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

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- (iii) The information in the application form shall be furnished with complete details truly and faithfully, so as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License. The Detailed Notice Inviting Tender shall be issued.
- (8)** Other conditions of license:-
- (i) L-2 licensees shall be eligible for retail sale of IMFL, IFL and Beer to individuals and to all license holders of Hotels, Clubs, Restaurants, Permit Holders etc. in forms as prescribed in the rules and other licenses/permits as authorized by the Excise Commissioner.
 - (ii) The L-2/ L14A Licensee shall procure PML, IMFL, IFL & Beer from L-1 Licensee only as prescribed by the Department.
 - (iii) Every license shall be granted subject to the conditions that the Licensee shall comply with the provisions of the Punjab Excise Act, 1914 and the rules framed there under, terms and conditions for grant of L-2 and L-14A License and orders issued by the Excise Commissioner from time to time. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of CA Nos. 12164-12166 of 2016.
 - (iv) The retail vends can be opened in any of the markets, malls, commercial roads/areas, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of educational institutions and religious shrines etc.
 - (v) Model Shops shall provide a walk-in experience and be designed accordingly. Customers shall not be allowed to crowd outside such Model Shops or in the pavement and buy through the counter. Each customer shall be given access inside the shop and the entire selection and sale process shall be completed within the shop premises. The shops shall have closed glass doors and will be air-conditioned. Each model shop will have CCTV cameras installed inside and outside the shop and the recording of the events shall be maintained for a period of one month. The footage shall be supplied to the Excise Authority on demand.
 - (vi) The licensees will have to ensure compliance of all the terms and conditions of the license including the following, namely:-
 - (a) Timely payment of fees/duties/any other dues.
 - (b) Ensuring no spurious liquor gets sold at the vend.
 - (c) Ensuring no brand pushing to consumers.
 - (d) Ensuring consumers have choice of brands at the vend.
 - (e) Mandatory purchase of supply from L1 license holders as prescribed in Punjab.

- (f) Ensuring no liquor is sold to a person below 25 years of age.
- (vii) Stringent penal action will be taken against the licensee if any of the license conditions is violated. This shall be in addition to immediate closure of the particular vend with no reduction in the total excise revenue of the relevant group.
- (viii) The licensee shall maintain appropriate records as specified by the Excise Department.
- (ix) The Custom Bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale and retail licensees shall submit prescribed monthly statement/ return of sale and purchase of PML, IMFL, IFL and Beer, as the case may be, separately, by the 7th day of every following month electronically on e-Abkari portal.
- (x) The retail vends in forms L-2 and L-14A shall be allotted initially for a period of 9 months i.e. from 01-07-2022 to 31-03-2023. The license may be renewed on year to year basis on payment of revised license fee and other terms and conditions as prescribed by the Government.
- (xi) No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a license on the expiry of the period for which the same remains in force.
- (xii) The licensee shall be required to procure, install and make necessary provisions for Information Technology and non-Information Technology infrastructure at the licensed premises for successful implementation of the Information Technology system introduced by the Excise Department.
- (9) **Payments schedule of license fees:-**Licensee shall pay the amount of discovered license fee month-wise in nine installments as per schedule given below:-

Serial. No.	Month	Percentage
1	July 2022	10.11% (9.11% +1% adjusted against security)
2	August 2022	10.11% (9.11% +1% adjusted against security)
3	September 2022	10.11% (9.11% +1% adjusted against security)
4	October 2022	11.17%
5	November 2022	11.17%
6	December 2022	11.11%

7	January 2023	11.11%
8	February, 2023	11.11%
9	March, 2023	14%=14% adjusted against security

- (10) Payments:-** (i) The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan or by bank draft) or by bank draft drawn in favor of Assistant Commissioner (Excise).EMD can be deposited through offline mode also (against demand draft only, (in favor of CEO, ETTSA and payable at Patiala) in addition to on-line mode to the concerned Assistant Commissioner (Excise).
- (ii) The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.
- (11) The Licensee shall inter-alia abide by the following prohibitory measures, namely:-
- (a) The licensee shall display a notice board prominently in front of the licensed premises declaring that “Drinking of Liquor is injurious to Health”.
- (b) No person shall print or publish in any newspaper, book, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.
- (12) Furnishing of information:-**The Licensee shall be bound to furnish any information in connection with L-2/L-14A License truly and faithfully within the time prescribed by the Excise Commissioner or the Deputy Commissioner (Excise) or Assistant Commissioner (Excise) or Excise Officer or Excise Inspector. Any refusal to furnish the information, furnishing of false information or non-compliance of the orders will be regarded as breach of the terms and Conditions of the License. Breach of terms and conditions may also result in non-issue of Transport Permits or suspension/cancellation of License.
- (13)** (i) The Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.
- (ii) In case of a surrender of a retail license by a licensee, the security deposit shall be forfeited and the Excise Group will be re-tendered and the said licensee will also be prohibited from participating in any other bidding process for a period of two years. In case the Government suffers any loss of revenue on account of re-tender, it shall be recovered as excise arrear from the person who has surrendered such license.

(14) Number of Retail Vends:- There shall be around 177 excise groups in the State of Punjab. These groups may cover 6378 vends in the State. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of CA Nos. 12164-12166 of 2016.

(15) Sub-vend:- Upto 10 sub vends per group shall be permitted to be opened as prescribed by the Deputy Commissioner (Excise)-cum-collector subject to the conditions prescribed as under, namely:-

- (i) sub vend shall be opened within the geographical area of group or zone;
- (ii) sub-vend shall not effect the sale of the other adjacent groups or zones;
- (iii) sub-vend shall be opened at a prescribed distance from the approved liquor vend;
- (iv) Sub vend shall be opened with the prior approval of concerned Assistant Commissioner (Excise).

If gram panchayat of any rural area has any objection on the opening of sub-vend(s) in that rural area, the Panchayat can put resolution to the Excise Commissioner for this consideration and decision.

Onetime fee for opening such sub-vends shall be @ Rs.2 lakh per sub-vend. If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub-vend, then the licensee opting to open that sub-vend shall be required to obtain prior No Objection Certificate from the licensee of such neighboring group.

(16) Issue of invoice:- All the retail licensees shall issue invoices through Point of Sale (POS) machines and adopt the integrated solution of POS prescribed by the Department.

(17) The quota of PML for all the groups shall be fixed by the Government. The ratio of open and fixed quota of PML shall be done away with. The licensee shall lift minimum percentage of quota of PML month wise as per schedule given below, namely:-

Serial No.	MONTH	Percentage of PML quota
1.	July 2022	11.11%
2.	August 2022	11.11%
3.	September 2022	11.11%
4.	October 2022	11.11%
5.	November 2022	11.12%
6.	December 2022	11.11%

7.	January 2023	11.11%
8.	February 2023	11.11%
9.	March,2023 (upto 15.03.2023)	11.11%
Total		100%

- (i) Licensee shall get his retail permits in respect of the prescribed monthly quota issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against the issued permits by the 7th day of next month. The lifting for the month of March, 2023 shall be allowed upto 15th March, 2023.
- (ii) In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty equivalent to excise duty payable on the quota that remains un-lifted.
- (iii) Retail licensee shall have the option to lift more quota of liquor over and above the prescribed monthly quota out of the total prescribed Quota.
- (iv) Apart from the above, any licensee shall also have the option to lift additional quota after lifting the prescribed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. as per rules/Orders. This, however, shall be payable at the manufacturing and wholesale stages only.
- (18)** There shall be no quota interchange and quota conversion.
- (19)** A licensee shall have the option to lift additional quota. If additional quota of PML with a maximum permissible ceiling of 5% of prescribed quota per quarter is lifted, excise duty shall be leviable at the rate of 60% of excise duty payable at wholesale and manufacture ends only. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his prescribed quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty.
- (20) Transfer or sale of unsold or un-lifted quota of PML:-** The licensee shall be allowed to transfer or sell the unutilized Punjab Medium Liquor quota of the group to another group. This facility shall be available to retail licensees through online software system of the Department only.
- (21)** The Excise and Taxation Department Development Cess shall be levied on Indian Made Foreign Liquor and Imported Foreign Liquor at the rate of rupees two per proof litre at the stage of issue of permit to L-2 licensees.
- (22) Regarding carried forward quota or stock:-** L-2/L-14A licensee shall only be allowed to carry forward his unsold liquor manufactured in the previous year to next year For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on

all kinds of liquor including wine. However, it shall be @ Rs1/- per BL on Beer. This carried forward quota of PML shall not form the part of prescribed quota of PML. The licensee shall have to submit brand-wise details of this carry forward quota to the department in the prescribed proforma by 5th of July 2022. It will be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The licensee, with the permission of the department, may transfer this quota to any other licensee as per his choice. During the FY 2022-23, from 01-07-2022 to 31-03-2023, the licensee can sell this carry forward stock upto 31st October 2022 only. After 31st October 2022, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to the concerned Deputy Commissioner (Excise)-cum-Collector, against which he shall have no claim. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such stock surrendered as prescribed under the Punjab Excise Act and rules framed there-under.

- (23) The Terms and Conditions of the Punjab Excise Act, 1914 and these rules, and all orders or directions issued there under shall be deemed to form an integral and inseparable part of the Terms and Conditions as if they were expressly set out in the Terms and Conditions for grant of L-2/L-14A license.
10. in the said rules, in rule 37, for condition (9), except provisos, the following condition shall be substituted, namely:-

“(9) 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 9.00AM to 5.00 PM 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 1.00 AM, from 1st October, mid-night to 2nd October mid-night in case of 5 star and above category hotels, from 9.00 AM to 12.00 mid-night 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, 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 midnight and round the clock in case of 5 star or above category hotels. 7.00 AM to 1.00 AM in case of hard bars in Municipal Corporation areas only by paying prescribed fees. In respect of licenses in Form L-2 and L-14A, the shops shall not be opened before 9.00 AM and after 12.00 PM. Thevends located at the Airport/ Railway Stations shall be allowed to operate round the clock on payment of prescribed fee.”.

11. in the said rules, in rule 38,-

(i) for special condition 1, the following special condition, shall be substituted, namely;-

"(1) **A license in form L-1 for the wholesale or retail vend of foreign liquor, imported foreign liquor (BIO Brands), Beer and Punjab Medium Liquor to the trade:-**(a) The whole-sale license in form L-1 shall supply Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL), Imported Foreign liquor (IFL), Beer, Wine and RTD to the trade.

(b) The L-1 license shall be granted only to the person/firm/company/Joint Venture having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs. 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 3 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture partner firm should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture partners will not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of Indian Liquor (excluding Country Liquor) and Foreign Liquor will be counted. For this purpose, sister concerns/ related entities shall mean the entities having a common proprietor or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiaries of the same holding company.

(c) He shall neither have a stake directly or indirectly including through any sister business entity, in a manufacturing business of liquor anywhere in India or outside India, nor in the retail sale liquor business in Punjab through any L-2/L-14-A license. Vice versa conditions shall also apply.

(d) L-1 for various categories of liquor will be as follows, namely:-

(i) **L-1(IMFL/IFL):-**A liquor manufacturing company of IMFL and IFL shall choose one L-1(IMFL/IFL) licensee to sell its products in the State. Also, One L-1(IMFL/IFL) can sell the products of only one liquor manufacturing Company. However, this condition of one company one L-1(IMFL/IFL) shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider etc. Annual License fee for this license shall be Rs. 5 Cr. and it shall be Rs. 4 Cr. for 9 months of this financial year.

(ii) **L-1(PML):-** A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the

products of only one liquor manufacturing Company. Annual License fee for this license shall be Rs. 0.5 Crore and it shall be Rs. 0.4 Crore for 9 months of this financial year.

(iii) **L-1(others):-** IMFL/IFL companies having less brand presence (i.e. each such company having sold less than 30000 cases in the State during the previous year) can sell their products through such L-1(others). However, such a manufacturing company shall not be allowed to sell its products through more than one L-1 (others). Annual License fee for this license shall be Rs. 5 Crore and it shall be Rs. 4 Crore for 9 months of this financial year.

- (e) In order to facilitate movement and to make effective delivery of liquor to the retail, the L-1 shall be allowed to open bonded ware houses throughout the State with a fee of Rs.1,00,000/- chargeable for each bonded warehouse license in form L-1 (BWH).
- (f) L-1 licensee shall ensure uniform distribution of quantity to all the L-2/L-14A licensees served through either main licensee or its warehouses on daily basis. The return thereof shall be uploaded on e-abkari portal. Any deviation observed or partiality or being selective in distribution observed shall render the license liable to be cancelled by the order of Deputy Commissioner (Excise)-cum-Collector with prior approval of Excise Commissioner.
- (g) 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 sale in Form M-66.
- (h) 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.
- (i) The licensee shall purchase Punjab Medium Liquor, 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).
- (j) 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.
- (k) If the licensee is found indulging in any malpractices, his license would be suspended or cancelled.
- (l) The licensee shall file a monthly sale, purchase and stock statement to the concerned Assistant Excise and Taxation Commissioner-in-charge of the district by 7th day of every month, failing which no permit or passes shall be issued from 8th day of that month onwards.”;

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- (ii) Special conditions (1-I) and (1-BB), shall be omitted;
- (iii) in special condition (2),-
- (1) for clause (a), the following clause shall be substituted, namely:-
- "(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 supply directly from the breweries. All levies leviable on this shall be deposited at L-2 stage. License holders in form L-2, L-4 and L-5, L-3A, L-4A and L-5A, L-5B and L-12C shall keep their liquor supply from any L-2 licensee of the concerned district."; and
- (2) clause (b), shall be omitted;
- (iv) for special condition L-2(Airport), the following condition shall be substituted, namely:-
- " L-2 (Airport)A license in Form L-2 (Airport) for retail vend of Foreign Liquor (including BIO Brands) Wine and Beer at Airport for consumption off the premises:-**
- (a) There shall be two groups in two airports namely at Amritsar and SAS Nagar. These groups will be allotted through e-tender. Any private legal entity or individual who has(as on 31.03.2022) minimum 2 years of experience of running duty paid liquor retail store inside the terminal building of an Airport in India.
- (b) Minimum Average Annual Turnover Rs. 10 Crore during Financial year 2018-19, 2019-20 and 2020-21.
- (c) Minimum net worth of Rs. 2 crore as on 31.03.2021 (as per audited Financials).
- (d) The conditions other than those mentioned in rule 36AA, sub-rule (2), clauses (i), (ii) and (iii) as applicable to L-2 are also applicable to L-2(Airport).
- (e) The reserve price shall be fixed by Financial Commissioner (Taxation)-cum-Additional Chief Secretary (Taxation).";
- (v) special condition 2B, shall be omitted;
- (vi) after special condition 2D, following special condition, shall be added, namely:-
- "2E(Model Shop) wholesale and retail vend of foreign liquor**
- (a) Each excise group licensee shall open two Model Shops as per norms in Municipal Corporation area, whereas this shall be optional for other areas. These model shops may be permissible within the departmental stores upon the authorization by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area. In case of any dispute pertaining to location of vends the decision of DC(Excise)-cum-Collector of the concerned Zone shall be final.

- (b) Model Shops shall provide a walk-in experience and be designed accordingly.
 - (c) Customers will not be allowed to crowd outside such Model Shop or in the pavement and buy through the counter. Each customer shall be given access inside the Shop and the entire selection and sale process shall be completed within the shop premises.
 - (d) The shops shall have closed glass doors and will be air-conditioned.
 - (e) The model shops shall be in addition to the vends already prescribed. Model shop shall not be within the 200 meters radius of any vend of the adjoining group.
 - (f) Each model shop will have CCTV cameras installed inside and outside the shop and the recording of the events shall be maintained for a period of one month. The footage shall be supplied to the Excise Authority on demand."; and
 - (vii) special condition 15, shall be omitted.
12. in the said rules, for rule 42, the following rule shall be substituted, namely;-
" 42. The license L-2/L-14A may be renewed on year to year basis on payment of revised license fee and other terms and conditions as prescribed by the Government."
13. in the said rules, rules 43 and 45 shall be omitted.
14. in the said rules, after "Form-L", the following Form, shall be added, namely:-

"FORM L-1(BWH)
(A Supplementary License to L-1)
[See rule 38]

License is hereby granted under Section 22 of the Punjab Excise Act (1 of 1914) to M/s _____(L-1 Licensee) to establish and run a Bonded Warehouse for the storage of bottled liquor and issue of liquor to L-2/L-14A licensee in the _____district of _____Range for the period from _____ to _____. The licensee shall comply with the provisions of the Punjab Excise Act (1 of 1914) and all rules made thereunder including those under any other law for the time being in force applicable to the storage and issue of liquor."

K.A.P.SINHA,
ADDITIONAL CHIEF SECRETARY-CUM
FINANCIAL COMMISSIONER (TAXATION),
PUNJAB.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 44/P.A.5/2017/Ss. 9 and 15/Amd./2022.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017,namely:-

AMENDMENT

In the said notification, -

- (a) in Schedule I @ 2.5%, -
- (i) against serial No. 2, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
 - (ii) against serial No. 9, for the entry in column (3), the entry “Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa” shall be substituted;
 - (iii) against serial No. 14, for the entry in column (3), the entry “Insects and other edible products of animal origin, not elsewhere specified or included” shall be substituted;
 - (iv) against serial No. 87, for the entry in column (3), the entry “Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.” shall be substituted;
 - (v) against serial No. 107, for the entry in column (3), the entry “Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake” shall be substituted;
 - (vi) against serial No. 127, for the entry in column (3), the entry "Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or

merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered", shall be substituted;

- (vii) for serial No. 186A and the corresponding entries relating thereto, the following serial No. and the corresponding entries shall be substituted, namely: -

“186A	3816	Dolomite ramming mix
186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel”;

- (viii) against serial No. 232, for the entry in column (2), the entry “841912” shall be substituted;

- (ix) For serial No. 244 and the corresponding entries relating thereto, the following serial No. and entries shall be substituted, namely: -

“244	8802	or
	8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Serial No. 383 in Schedule III, other than for personal use”;

- (x) against serial No. 245, for the entry in column (2), the entry “8807”, and for the entry in column (3), the entry “Parts of goods of heading 8802 or 8806 (except parts of items covered in Serial No. 383 in Schedule III)”, shall be substituted;

- (xi) against Serial No. 258, for the entry in column (2), the entry “9405”, shall be substituted;

- (b) in Schedule II @ 6%, -

- (i) against serial No. 15, for the entry in column (3), the entry “Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]” shall be substituted;

- (ii) against serial No. 25, for the entry in column (3), the entry “Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.” shall be substituted;

- (iii) against serial No. 26, for the entry in column (3), the entry “Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils

of this Chapter, other than edible fats or oils or their fractions of heading 1516” shall be substituted;

- (iv) against serial No. 27, for the entry in column (3), the entry “Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included” shall be substituted;
- (v) against serial No. 28, for the entry in column (3), the entry “Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products” shall be substituted;
- (vi) against serial No. 29, for the entry in column (3), the entry “Other prepared or preserved meat, meat offal, blood or insects” shall be substituted;
- (vii) against serial No. 41, for the entry in column (3), the entry “Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.” shall be substituted;
- (viii) after serial No. 41 and entries relating thereto, the following Serial No. and entries shall be inserted, namely: -

“41A	2009 89	Tender coconut water put up in unit container and, -
	90	(a) bearing a registered brand name; or
		(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;

- (ix) Serial No. 49 and the entries relating thereto shall be omitted;
- (x) against serial No. 144, for the entry in column (3), the entry “Carpets and other textile floor coverings (including Turf), tufted, whether or not made up” shall be substituted;
- (xi) against serial No. 185A, for the entry in column (2), the entry “7419 80 30” shall be substituted;

- (xii) against serial No. 225, for the entry in column (2), the entry “9405” shall be substituted;
- (xiii) against serial No. 236, for the entry in column (3), the entry “Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques” shall be substituted;
- (c) in Schedule III @ 9%, -
- (i) for serial No 26A to 26L and the corresponding entries relating thereto, the following serial Nos. and the corresponding entries shall be substituted, namely: -

“26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion
26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D	2516 12 00	Granite, other than blocks
26E	2601	Iron ores and concentrates, including roasted iron pyrites
26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26G	2603	Copper ores and concentrates
26H	2604	Nickel ores and concentrates
26I	2605	Cobalt ores and concentrates
26J	2606	Aluminium ores and concentrates
26K	2607	Lead ores and concentrates
26L	2608	Zinc ores and concentrates
26M	2609	Tin ores and concentrates
26N	2610	Chromium ores and concentrates”;

- (ii) Serial No. 41 and the entries relating thereto shall be omitted;
- (iii) against serial No. 72, for the entry in column (3), the entry “Safety Fuses;

Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators”, shall be substituted;

- (iv) after serial No. 98 and the entries relating thereto, the following serial No. and entries shall be inserted, namely: -

“98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included”;
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- (v) against serial No. 190A, for the entry in column (3), the entry “Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like”, shall be substituted;
- (vi) against serial No. 195, for the entry in column (3), the entry “Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)”, shall be substituted;
- (vii) against serial No. 317B, for the entry in column (3), the entry “Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]”, shall be substituted;
- (viii) against serial No. 320, for the entry in column (2), the entry “8419 [other than 8419 12]”, shall be substituted;
- (ix) against serial No. 330, for the entry in column (3), the entry “Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils”, shall be substituted;
- (x) against serial No. 352, for the entry in column (3), the entry "Machine-Tools (Including Presses) for Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above", shall be substituted;
- (xi) after serial No. 369B and entries relating thereto, the following serial No. and entries shall be inserted, namely: -

“369C 8485 Machines for Additive Manufacturing”;

- (xii) after serial No. 382 and entries relating thereto, the following serial No. and entries shall be inserted, namely: -

“382A 8524 Flat Panel Display Modules, Whether or Not
Incorporating Touch-Sensitive Screens”;

- (xiii) For serial No. 383 and the corresponding entries relating thereto, the following serial No. and entries shall be substituted, namely: -

“383 8525 or 8806 Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]”;

- (xiv) against serial No. 390, for the entry in column (3), the entry “Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]”, shall be substituted;

- (xv) against serial No. 392, for the entry in column (3), the entry “Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals”, shall be substituted;

- (xvi) against serial No. 398, for the entry in column (2), the entry “8548 or 8549”, shall be substituted;

- (xvii) against serial No. 411H, for the entry in column (3), the entry "Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter", shall be substituted;

- (xviii) against serial No. 413A, for the entry in column (3), the entry "Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables,

chairs and the like", shall be substituted;

- (xix) against serial No. 438A, for the entry in column (3), the entry "Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]", shall be substituted;
- (xx) against serial No. 441A, for the entry in column (3), the entry "Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres", shall be substituted;
- (xxi) against serial No. 449B, for the entry in column (3), the entry "Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners", shall be substituted;

(d) in Schedule IV @ 14%, -

(i) after serial No. 15 and the entries relating thereto, the following Serial Nos. and entries shall be inserted, namely: -

15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion";

(ii) against serial No. 176, for the entry in column (2), the entry "8802 or 8806" shall be substituted;

2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 45/P.A.5/2017/S.9/Amd./2022.- In exercise of the powers conferred by sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June 2017, namely:-

AMENDMENT

In the said notification, -

- (a) in Schedule I @ 2.5%, serial numbers 225B, 226, 227 and 228 and the entries relating thereto, shall be omitted; and
- (b) in Schedule II @ 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 46/P.A.5/2017/Ss. 11 and 16/2022.- In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to exempt the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the state tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table; namely:-

Table

Serial No.	Tariff item, sub-heading, heading or Chapter	Description	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

Explanation. –

(i) For the purposes of this notification, “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975

(Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Punjab Goods and Services Tax Act, 2017 and the rules made thereunder.
2.	This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 47/P.A.5/2017/S.23/Amd./2022.- In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in Government of Punjab, Department of Excise and Taxation, Notification No. S.O.33/P.A.5/2017/S.23/2019 dated the 8th April, 2019 published in the Punjab Government Gazette (Extraordinary), Part III, the 11th April 2019 namely:-

AMENDMENT

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 48/P.A.5/2017/S.10/Amd.2022.- In exercise of the powers conferred under the first proviso to sub-section (1) of section 10 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in Government of Punjab, Department of Excise and Taxation, Notification No. S.O.39/P.A.5/2017/S.10/2019, dated the 8th April,2019 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 11th April, 2019, namely:-

AMENDMENT

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 49/P.A.5/2017/Ss. 9 and 15/Amd./2022.- In supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 20/P.A.5/2017/Ss. 9 and 15/2022 dated the 25th March, and in exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.16/P.A.5/2017/S.9/2017 dated the 30th June, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June,2017, namely:-

AMENDMENT

In the said notification, -

(a) . in Schedule I @ 2.5%, serial number 225 and the entries relating thereto shall be omitted; and

(b). in Schedule II @ 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd June, 2022

No. S.O. 50/P.A.5/2017/Ss.9, 11, 15, 16 and 148/Amd./2022.- In supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 21/P.A.5/2017/Ss. 9, 11, 15, 16 and 148/2022, dated 25-03-2022 and in exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the notification of the Government of Punjab, Department of Excise and Taxation, No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017 dated the 30Th June, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017 namely:-

AMENDMENT

In the said notification, in the TABLE, against serial number 3,-

- (1) in column (3), in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (3) in column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.
2. This notification be deemed to have come into force with effect from the 1st day of January, 2022.

K.A.P SINHA,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation.