



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্ত্ত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 157 দিশপুৰ, সোমবাৰ, 7 এপ্ৰিল, 2025, 17 চ'ত, 1947 (শক)

No. 157 Dispur, Monday, 7th April, 2025, 17th Chaitra 1947 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 7th April, 2025

No.139880/1170.- In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely:-

- | | | |
|------------------------------|-----|---|
| Short title and commencement | 1. | (1) These rules may be called the Assam Excise (Amendment) Rules, 2025. |
| | (2) | (i) They shall, except rule 23 of these rules, come into force on the date of their publication in the Official Gazette; |
| | | (ii) rule 23 of these rules shall come into force on the first day of May, 2025. |
| Amendment of rule 14 | 2. | In the principal Rules, in rule 14, in sub-rule (a), for the clauses, the following shall be substituted, namely:- |
| | | “(i) An import permit fee of Rs.400.00 per case of Scotch Whisky, Vodka, Gin, Brandy, Rum containing 12 bottles of 750 ml size or equivalent quantity. |
| | | (ii) An import permit fee of Rs.300.00 per case of Wine containing 12 bottles of 750 ml size or equivalent quantity. |
| | | (iii) An import permit fee of Rs.200.00 per case of Beer containing 12 bottles of 650 ml size or equivalent quantity.” |
| Amendment of rule 20 | 3. | In the principal Rules, in rule 20, for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely:- |

“Provided that any amendment in the prevailing excise duty or ad-valorem levy structure as provided in clause I and II of sub-rule (a) of rule 19 shall be applicable on the Import and Transport permit generated under rule 8, sub-rule (b) of rule 14 and rule 23 from the date of commencement of these rules:

Provided further that such excise duty or ad-valorem levy structure shall not be applicable in the existing stock remaining with the wholesale and retail sale licensees on which excise duty or ad-valorem levies have already been paid.”

Amendment of rule 23 4. In the principal Rules, in rule 23, after the words “at the following “rates”, for the existing table, the following shall be substituted, namely:—

| | | | |
|-----|--------------------------------------|---|--|
| (1) | Overseas Beer | For any MRP on bottles of 650 ml size or equivalent quantity. | 0.05 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.9/- per bottle of 650 ml or equivalent quantity. |
| (2) | Overseas Foreign Liquor (BIO Liquor) | (i) For MRP not exceeding Rs.3000/- per bottle of 750 ml or equivalent quantity. | 0.24 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.175/- per bottle of 750 ml or equivalent quantity. |
| | | (ii) For MRP above Rs.3000/- but not exceeding Rs.5000/- per bottle of 750 ml or equivalent quantity. | 0.15 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.190/- per bottle of 750 ml or equivalent quantity. |
| | | (iii) For MRP above Rs.5000/- but not exceeding Rs.10000/- per bottle of 750 ml or equivalent quantity. | 0.10 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.220/- per bottle of 750 ml or equivalent quantity. |

| | | | |
|-----|---------------------|--|--|
| | | (iv) For MRP above Rs.10000/- per bottle of 750 ml or equivalent quantity. | 0.07 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.320/- per bottle of 750 ml or equivalent quantity. |
| (3) | Overseas (BIO) Wine | For any MRP on bottles of 750 ml size or equivalent quantity. | 0.10 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.35/- per bottle of 750 ml or equivalent quantity. |

Amendment
of rule 101

5. In the principal Rules, in rule 101, in the third line, for the words and figures “90 ml” appearing in between the words “at least” and “size”, the words and figures “180 ml” shall be substituted.

Amendment
of rule 109

6. In the principal Rules, for rule 109, the following shall be substituted, namely:—

“**109.** The fees for registration of a brand name and label of BIO Liquor, BII Liquor, IMFL and Beer shall be the following, namely:—

- (a) (i) In respect of BII Liquor and IMFL in Whisky, Rum or Brandy bottles the registration fees shall be Rs.2,00,000/- only (Rupees two lakh only) and for renewal thereof Rs.2,00,000/- only (Rupees two lakh only) annually;
- (ii) In respect of BIO Liquor in Whisky, Rum or Brandy bottles the registration fees shall be Rs.50,000/- only (Rupees fifty thousand only) and for renewal thereof Rs.50,000/- (Rupees fifty thousand only) annually;
- (iii) In respect of BII Liquor and IMFL in Wine, Vodka, Liqueurs, Gin, Champagne, Cordials and other similar potable alcohol preparations and Beer, the registration fees shall be Rs.1,00,000/- only (Rupees one lakh only) and renewal thereof Rs.1,00,000/- only (Rupees one lakh only) annually;
- (iv) In respect of BIO Liquor in Wine, Vodka, Liqueurs, Gin, Champagne, Cordials and other similar potable alcohol preparations and Beer, the registration be Rs.25,000/- only (Rupees twenty five thousand only) and renewal thereof Rs.25,000/- only (Rupees twenty five thousand only) annually;

- (b) For any change, addition or deletion of any mark or inscription on labels, fresh registration shall be done with deposit of prescribed registration fees.”

Amendment
of rule 112A

7. In the principal Rules, in rule 112A,
- (i) in the third line, in between the words “manufacturers” and “who manufactures” the words and punctuation mark “, except manufacturers of BIO liquor,” shall be inserted;
- (ii) in the fifth line, for the punctuation mark “.” the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that a profile registration fee of Rs.2,00,000/- (Rupees two lakhs only) as annual fee shall be levied on the manufacturers of BIO Liquor, who manufacture their products outside India and intend to sell their products in Assam.”

Amendment
of rule 113

8. In the principal Rules, in rule 113, in the table, after Sl. No.14, the following new entry shall be inserted, namely:-

| | | |
|----|---|---------------|
| 15 | Application fee for new Beer retail ‘OFF’ licence and for every shifting application for the existing licences. | Rs.1,00,000/- |
|----|---|---------------|

Amendment
of rule 114A

9. In the principal Rules, in rule 114A, in sub-rule (2), in clause (viii), for the words “Rupees Four Lakh per annum;”, appearing after the word “shall be”, the words and punctuation mark “Rupees Six Lakh per annum.” shall be substituted.

Amendment
of rule 118

10. In the principal Rules, for rule 118, the following shall be substituted, namely:—

“118. Temporary bar licence for fair, festivals (except national and religious festivals) meeting and public entertainment may be granted by the District Collector for a period not exceeding one day at a time on payment of licence fees as prescribed in clause III, sub-rule (a) of rule 19(a)III on such terms and conditions as may be notified by the Excise Commissioner :

Provided that the District Collector may also grant such temporary bar licence for a period not exceeding three consecutive days at a time on payment of a licence fee equal to twice the prescribed amount. The District Collector may also grant such temporary bar licence for a period not exceeding seven consecutive days at a time on payment of a licence fee equal to five times of the prescribed amount.”

- | | | |
|------------------------|-----|---|
| Amendment of rule 127 | 11. | <p>In the principal Rules, in rule 127, in sub-rule (ii), for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter, the following proviso shall be inserted, namely:—</p> <p style="padding-left: 40px;">“Provided that the IMFL ‘ON’ restaurant, IMFL ‘ON’ hotel licensed premises and bars attached thereto, located within Guwahati Municipal Corporation area, shall be kept open upto 12-30 AM.”</p> |
| Amendment of rule 140 | 12. | <p>In the principal Rules, in rule 140,—</p> <p>(i) in the second line, for the words and figures “90 ml” the words and figures “180 ml” shall be substituted;</p> <p>(ii) for sub-rule (a), the following shall be substituted, namely:—</p> <p style="padding-left: 40px;">“(a) The holder of a licence for retail sale of foreign liquor for consumption ‘ON’ or ‘OFF’ the premises shall not keep or sell such liquor in bottles containing less than 180 ml of such spirit or except in sealed, capsuled bottles.”</p> |
| Amendment of rule 279A | 13. | <p>In the principal Rules, for rule 279A, the following shall be substituted, namely:—</p> <p>“279A Subject to the fulfillment of eligibility criteria for grant of IMFL retail ‘OFF’ licence, the existing IMFL ‘ON’ licenses in rural areas shall have the option to apply for conversion of their existing IMFL ‘ON’ licence to IMFL ‘OFF’ licence on deposit of the application fee as prescribed under rule 113. Such conversion shall be allowed by the District Collector with the previous approval of the Excise Commissioner on deposit of applicable Licence Fee for IMFL ‘OFF’ licences:</p> <p style="padding-left: 40px;">Provided that the proposal for such conversion of IMFL ‘ON’ licence to IMFL ‘OFF’ licence in rural areas shall be submitted by the existing IMFL ‘ON’ licensees within a period of 60 (sixty) days from the date of commencement of these rules.”</p> |
| Omission of rule 290 | 14. | In the principal Rules, rule 290, shall be deleted. |
| Amendment of rule 294A | 15. | In the principal Rules, in rule 294A, in sub-rule (2), clause (a) shall be deleted. |
| Amendment of rule 295 | 16. | <p>In the principal Rules, in rule 295, after sub-rule (iii), the following new sub-rule shall be inserted, namely:—</p> <p>“(iv) On receipt of an application for grant of any new licence or for shifting of any existing licensed premises, the District Collector shall send an extract of such application to the local</p> |

bodies referred in sub-rule (i) and (ii) above and shall also cause to display a notice at the site of the proposed premises and shall invite such bodies or persons who desire to make objections in respect of the site or location of the proposed premises, to file written objections containing the grounds of such objections within 15 days of the date of the notice. The District Collector then shall cause a local enquiry on the objections, if any, and shall dispose of the objections after giving an opportunity of hearing to all the parties involved. If within 15 days of sending such extracts as provided above, no communication is received by the District Collector, it shall be presumed that there is no objection to the proposed site.”

Amendment of rule 333 17 In the principal Rules, in the proviso, after the words “licence fees” for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter, the following new proviso shall be inserted, namely:—

“Provided further that the India Made Foreign Liquor (IMFL) retail ‘OFF’ and Country Spirit retail ‘OFF’ licensed premises located within Guwahati Municipal Corporation area shall be kept open upto 11 PM.”

Amendment of rule 614 18. In the principal Rules, in rule 614, after sub-rule (8), the following new sub-rule (9) shall be inserted, namely:—

“(9) The existing country spirit retail licensees, in whose favour such country spirit retail licence was issued under sub-rule (6) of rule 614, shall have the option to apply for additional IMFL retail ‘OFF’ licence for the same country spirit retail licensed premises, on deposit of the application fees as prescribed under rule 113 of this rules. On receipt of such application, the District Collector, with the previous approval of the Excise Commissioner, may issue additional IMFL retail ‘OFF’ licence on deposit of the prescribed Licence Fee for such IMFL ‘OFF’ licences:

The proposals for grant of such additional IMFL ‘OFF’ licence shall be submitted by the existing Country Spirit retail licensees within a period of 60 (sixty) days from the date of commencement of these rules.”

RAKESH KUMAR,

Commissioner & Secretary to the Government of Assam,
Excise Department.