



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 526 Dispur, Wednesday, 30th July, 2025, 8th Sravana, 1947 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 30th July, 2025

No. 139880/1256.- 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:-

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| Short title and commencement | 1. | (1) These rules may be called the Assam Excise (Amendment) Rules, 2025. |
| | (2) | They shall come into force on the date of their publication in the Official Gazette. |
| Insertion of sub-rule (xlvii) in rule 1-A | 2. | In the principal Rules, in rule 1A after sub-rule (xlvi) the following new sub-rule (xlvii) shall be inserted, namely:-

“(xlvii) ‘ Authorized Wholesale Warehouse ’ means a wholesale warehouse established under a mutual agreement between manufacturer outside the State or principal brand owner company or firm in India and the holder of an authorized wholesale warehouse licence in the State, for sale by wholesale of such principal brand owner company’s or firm’s own BII Liquor and India Made Foreign Liquor (which is manufactured outside the State of Assam), on which duty/levy has been prepaid and from where the BII liquor and India Made Foreign Liquor (manufactured outside the State of Assam) may be sold by wholesale to other wholesale warehouses and to the retail licensees of the state.” |

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| Amendment of rule 100 | <p>3. In the principal Rules, in rule 100, in sub-rule (ii), in clause (4), in sub-clause (a) and (b) for the existing provision, the following shall be substituted, namely:-</p> <p>“(a) In respect of Whisky, Rum or Brandy bottles be Rs.50,000/- (rupees fifty thousand) only and for renewal thereof Rs.50,000/- (rupees fifty thousand) only annually, and</p> <p>(b) In respect of Wine, Vodka, Liqueurs, Gin, Champagne, Cordials and other similar potable alcohol preparations and Beer, the registration be Rs.25,000/- (rupees twenty five thousand) only and renewal thereof Rs.25,000/- (rupees twenty five thousand) only.”</p> |
| Amendment of rule 109 | <p>4. In the principal Rules, in rule 109, in sub-rule (a), in clause (iii), for the words and figures “Rs.1,00,000/- only (Rupees one lakh only)”, wherever it occurs the words and figures, “Rs.25,000/- (Rupees twenty five thousand only)” shall be substituted.</p> |
| Amendment of rule 114A | <p>5. In the principal rules, in rule 114A, in sub-rule (1), in clause (xix), in last line, for the punctuation mark “,” appearing after the word licences the punctuation mark “:” shall be substituted and thereafter the following proviso shall be inserted, namely:-</p> <p>“Provided that the provisions contained in sub-rule (1) above, shall not be applicable in respect of the proposals for grant of IMFL ‘ON’ licences in rural areas on which application fee was deposited on or before 17th of March, 2022 :</p> <p>Provided further that such proposals for grant of IMFL ‘ON’ licences on which application fee was deposited on or before 17th of March, 2022 shall be considered for grant of IMFL ‘OFF’ licences in terms of sub-rule (ii) of rule 114 of these rules.</p> <p>Provided also that before grant of such IMFL ‘OFF’ licences as provided above, such applicants shall be required to pay a base Initial Fee amount of Rs.10,00,000/- (rupees ten lakhs only) over and above the applicable Application Fee, Licence Fee and Security deposit before grant of such IMFL ‘OFF’ licence.”</p> |
| Insertion of rule 114B | <p>6. In the principal Rules, after rule 114A, the following new rule 114B shall be inserted, namely:-</p> |
| <p>“Authorized Wholesale Warehouse:</p> | <p>114B (1) The outside the state manufacturer or a principal brand owner company or firm, in whatever name they may be known (hereinafter referred to as the “Brand Owner”), shall sell their product by wholesale from the authorized wholesale warehouse situated in the state of Assam, subject to the condition that such brand owner shall execute an agreement for such sale with the holder of an authorized wholesale warehouse license in Assam:</p> |

Provided that one authorized wholesale warehouse licensee shall be allowed to execute such authorization agreement with not more than ten (10) such brand owner companies:

Provided further that such authorized wholesale warehouses shall not sell or store any liquor that is manufactured in Assam.

- (2) (a) Persons desirous of obtaining authorized wholesale Warehouse licenses shall apply to the Excise Commissioner, who shall grant the license with the previous approval of the State Government.
- (b) The applications shall contain the following particulars and documents, namely:—
- (i) The name or names and the address or addresses of the person or persons applying ;
 - (ii) The purpose for which the authorized wholesale Warehouse is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein and the expected volume of transaction ;
 - (iii) The name of the place at which, the site on which and the building in which the warehouse is to be constructed or worked ;
 - (iv) Copy of the document showing the applicant's right, title and interest on the proposed site or the land.
 - (v) The date from which the authorised wholeseller proposes to start working of the authorized wholesale warehouse;
 - (vi) 4 (four) copies of the approved plan of the buildings which he intends to use for his warehouse and a layout plan showing the position of store-rooms, warehouses etc.;
 - (vii) Whether the applicant or any of his partners holds on the date of application or, held at any time in the past, individually or in partnership with others, any license issued by any Excise authority of any State in India and if so, the details ;
 - (viii) Proof of solvency of the applicant ;
 - (ix) Original challan showing the deposit of application fee of Rs.20,000/- (Rupees twenty thousand only);

- (x) Whether the applicant/ applicants is/ are liable to pay any dues to Government, such as arrears of Excise Duty or fees, Sales Tax, Income Tax etc. in respect of any other license held by him.
- (3)
 - (i) On receipt of the application for license, the Excise Commissioner shall, examine the suitability of the site, the building and with regard to any other matter through an appropriate enquiry and thereafter send the application along with his opinion to the State Government.
 - (ii) The State Government shall consider the application and the opinion of the Excise Commissioner and may grant license ;
 - (iii) After granting of license by the Government the applicant shall be called to make arrangements for the construction of the warehouse within six months of such communication. Upon completion of the building, he shall deposit two fresh copies of the plan to the Excise Commissioner, who shall cause them to be verified. The applicant shall be bound to comply the instruction of the Excise Commissioner within a reasonable time, to be fixed by him, regarding any addition or alteration to the building which he considers necessary, whether before or after the final plans are submitted;
 - (iv) After compliance of the instructions as aforesaid, the Excise Commissioner shall approve the plans with such modifications as are necessary and shall grant the license to the applicant;
 - (v) No addition or alteration to the building as shown in the plans finally approved by the Commissioner shall be made without the previous approval of the Commissioner. When any addition or alteration is made with the previous approval of the Commissioner, fresh plans shall be submitted to the Commissioner through the Collector where the warehouse is located;
 - (vi) The Commissioner shall verify at any time any of the descriptions and plans mentioned hereinbefore, and on proof of error, the applicant shall furnish fresh ones for approval. Such verifications may be made by any officer deputed for the purpose and such officer

shall be allowed full access to the premises. Approval to the plan may be withheld in respect of which it differs from plan, already approved, and unless it has been rectified to the satisfaction of the Commissioner. The authorized wholesaler shall be bound to carry out such rectification within a reasonable time to be fixed by the Commissioner.

- (4) Before the license is granted to the authorized wholesale warehouse by the Excise Commissioner, the applicant shall pay;—
- (a) the prescribed security deposit which shall be equivalent to the licence fee;
 - (b) the licence fee of Rs.1,00,000/- (Rupees one lakh only) per annum.
 - (c) any other fee which may be required to be paid as per provisions of the Act or rules made thereunder.
- (5) The agreement between the authorized wholesale warehouse licensee and the principal brand owner shall be executed in the manner and subject to the following conditions, namely;
- (a) The Excise Commissioner may, on application made by holder of an authorized wholesale warehouse licence issued under these rules, permit authorization of the wholesale warehouse by the outside state manufacturer or brand owner;
 - (b) The authorization fee shall be Rs.10,000/- (Rupees ten thousand only) per authorized agreement per annum which shall be deposited by the authorized wholesale warehouse licensee;
 - (c) The principal brand owner company shall be required to register 'profile', 'brand and label' and 'mono-carton' etc. in terms of these rules;
 - (d) The holder of the authorized wholesale warehouse licence shall be free from all Government dues and arrears of excise revenue including any loss that may have accrued in consequence of default;
 - (e) The authorized permission granted under sub-rule (1) shall be valid for a period of one year ending 31st day of March, subject to renewal on year to year basis, provided such authorized holder shall not have any claim for renewal of such authorization;
 - (f) The Excise Commissioner may, for reasons to be recorded in writing, refuse to grant permission for authorization or withdraw of the permission granted for such authorization;

- (g) The holder of an authorized wholesale warehouse licence and the brand owner shall not have any claim for compensation towards any damage or loss sustained on account of non-sanction or withdrawal of permission for authorization;
 - (h) If the original authorized wholesale warehouse licence is suspended or cancelled for any reasons, the authorization shall also stand automatically suspended or cancelled as the case may be.
- (6) An application for grant of permission for authorization shall be accompanied with the following documents, namely:—
 - (a) authorization agreement/ deed between the holder of an authorized wholesale warehouse licence and the principal brand owner on a non-judicial stamp paper of the requisite value as per the provisions of the Indian Stamp Act, 1899 as amended;
 - (b) certificate of incorporation, Memorandum and articles of Association or partnership deed, declaration of sole proprietorship, as the case may be, of the licensee and the brand owner;
 - (c) list of Directors/Partners, as the case may be, of both licensee and brand owner;
 - (d) an Undertaking in the format as enclosed with the Model Form on a non-judicial stamp paper worth Rs.100/- duly signed by the Licensee and brand owner;
 - (e) proof of up to date renewal of the authorized wholesale warehouse licence.
- (7) The Authorization granted under sub-rule (1) above shall not be transferable.
- (8) The holder of an authorized wholesale warehouse licence and the brand owner shall be jointly and severally responsible for all the acts of omissions and commissions of the authorized wholesale warehouse.
- (9) The authorized wholesale warehouse licensee shall be responsible for payment of all levies, taxes and fees etc. payable to the Government pertaining to the period of authorization.
- (10) All outstanding levies, taxes, fees or any other dues payable to the Government shall be recovered from the security deposit of the authorized wholesale warehouse and the

balance, if any, shall be recovered from the authorized wholesale warehouse licensee and the brand owner as if they were arrears of land revenue.

- (11) The security deposit shall be returned to the licensee after the clearance of all dues to the Government by the authorized holder and the brand owner.
- (12) The formats prescribed in rule 106B for application and agreement shall apply *mutatis mutandis* for application for authorization and agreement to be executed between the authorized wholesale warehouse and the brand owner under this rule.”

Insertion of
rule 511

7. In the principal Rules, after rule 510, the following new rule 511 shall be inserted, namely:-

**“Fermentation
and
distillation
efficiencies
and recovery
of alcohol:**

511. (1) (a) The distiller shall be responsible for maintaining such minimum fermentation and distillation efficiencies and such minimum recovery of alcohol from molasses used, as prescribed below:-

- (i) Fermentation efficiency: 84% of fermentable sugar present in molasses;
- (ii) Distillation efficiency: 97% of alcohol present in the wash;
- (iii) Minimum recovery of alcohol: 52.5 Alcoholic Litre (AL) per quintal of fermented sugar present in the molasses consumed for production of alcohol.

- (b) A chart specifying the yield of spirit against a given grade of molasses is as follows:-

Grade of molasses	Total Reducing Sugar	Minimum recovery of Spirit at 96% v/v per Metric Ton of molasses in Bulk Litre (BL)
A	50 and above	245
B	44 to 49.9	203
C	40 to 43.9	156

- (c) In order to determine the yield of spirit, the following factors shall be considered:-

- (i) The molasses used for distillation in the given month, and
- (ii) The count of fermentable sugar in molasses which was used for distillation, in the given month.

- (d) The distiller shall be responsible for maintaining such sugar conversion percentage from starch, minimum fermentation and distillation efficiencies from grains used, as prescribed below:-
- (i) Minimum sugar conversion from starch: 95%;
 - (ii) Minimum fermentation efficiency: 88%;
 - (iii) Minimum distillation efficiency: 98.5%.
- (e) A chart specifying the yield of spirit against a given fermentative base of grains is as follows:-

Fermentative Base	Starch percentage	Minimum recovery of spirit at 96% v/v per Metric Ton of Grain in Bulk Litre (BL)
Jowar	75 to 80	490 to 520
Wheat	65 to 70	430 to 460
Bajra	70 to 75	460 to 490
Maize	65 to 73	430 to 481
Dehusked Rice	80 to 90	508 to 594
Barley	50 to 60	300 to 420

Provided that the yield of spirit at 96% v/v per metric ton grain, which contains 64% starch, shall not be less than 420 Bulk Litres.

- (2) The distiller shall pay a chargeable levy at the rate of Rs.517/- per Alcoholic Litre (AL) chargeable on the short quantity of Spirit produced in addition to any other action prescribed under the Act or Rules for failure to maintain the prescribed minimum efficiency and recovery of alcohol."

Insertion of rule 548A 8. In the principal Rules, after rule 548, the following new rule 548A shall be inserted, namely:-

"Beer yield efficiency:

- 548A.** (1) Every brewer shall be responsible for maintaining Minimum Yield of 650 litres of mild beer (containing alcohol upto 5% v/v) and/or 490 litres of strong beer (containing alcohol more than 5% v/v) for every 100 kilograms of malt and other raw materials used.
- (2) The brewer shall pay a chargeable levy at the rate of the prescribed *Ad-valorem* levy chargeable on the short quantity of beer produced in addition to any other action prescribed under the Act or rules made there under for failure to maintain the prescribed minimum efficiency and recovery of beer."

Amendment of
rule 657

9. In the principal Rules, in rule 657, for sub-rule (3), the following shall be substituted, namely:-

“(3) The registration shall be for a period not exceeding one year from the first day of April to the thirty first day of March.

A fee of rupees five thousand (Rs.5,000/-) only shall be payable by the licensee for the certificate under sub-rule (2) and rupees five thousand for renewal thereof.”

ADIL KHAN,

Secretary to the Government of Assam,
Excise Department, Dispur, Guwahati-6.