



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 12th June, 2026

No. 789535/29.- 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, 2026.
(2) (i) These rules, except clause I of sub-rule (a) of rule 19, shall come into force on the date of their publication in the Official Gazette.
(ii) Clause I of sub-rule (a) of rule 19 of these rules shall come into force on the first day of July, 2026. |
| Amendment of rule 1A | 2. In the principal Rules, in rule 1A,
(i) in clause (xxxiv), in the last line, for the words and figures “5% V/V”, appearing between the words “more than” and “usually”, the words and figures “8% V/V” shall be substituted.
(ii) for clause (xxxv), the following shall be substituted, namely:-
“(xxxv) “Manufactory” means the premises where Extra Neutral Alcohol/ Rectified Spirit/ India Made Foreign Liquor/ Beer/ Wine/Country Spirit is manufactured and stored without payment of <i>Ad-valorem</i> levy or Excise Duty, under the licences issued under these rules;”
(iii) in clause (xlv), in the third and sixth line, after the words “India Made Foreign Liquor (IMFL) ‘OFF’ shop”, appearing in between the words “bidder for” and “licence” and “grant of an” and “licence” respectively, the words and punctuation mark “, IMFL/ Beer Wholesale warehouse, Beer retail ‘OFF’, Country Spirit Wholesale and retail” shall be inserted respectively. |

- (iv) after clause (xlvii), the following new clause shall be inserted, namely:-
- “(xlviii) “Minimum guaranteed revenue” (MGR) means the minimum revenue, as may be fixed by the Excise Commissioner with the previous approval of the State Government, which the IMFL/ Beer/ Country Spirit wholesale and retail sale(OFF) licence holders for civil consumption shall pay in a financial year and which shall include the actual revenue deposit made by the wholesale licence holders and the notional revenue deposit made by the retail sale (OFF) licence holders while generating transport/ import permits/ passes during the year and shall include the *Ad-valorem* levy and the permit/ pass fee but excluding the licence fee and VAT.”

Amendment of rule 19 3. In the principal Rules, in rule 19, in sub-rule (a),

- (i) in clause I, for the existing table, the following shall be substituted, namely:-

“

(1)	Beer including Draught Beer	(a) Containing alcohol not exceeding 5% v/v.	0.58 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.24/- per bottle of 650 ml or equivalent quantity.
		(b) Containing alcohol above 5% v/v.	0.84 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.38/- per bottle of 650 ml or equivalent quantity. The <i>Ad-valorem</i> levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs.58.46 per BL.
(2)	India Made Spirit contained in RUM only.	GENERAL BRAND (RUM only) For MRP not exceeding Rs.400/- per bottle of 750 ml or equivalent quantity.	1.09 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.142/- per bottle of 750 ml or equivalent quantity.
(3)	India Made Spirit contained in Brandy, Whisky,	REGULAR BRAND For MRP not exceeding	1.24 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP

	Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	Rs.420/- per bottle of 750 ml or equivalent quantity.	subject to a minimum of Rs.166/- per bottle of 750 ml or equivalent quantity.
(4)	(a) India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum. (b) India Made Spirit contained in RUM only.	LUXURY BRAND (a) For MRP above Rs.420/- but not exceeding Rs.550/- per bottle of 750 ml or equivalent quantity. (b) For MRP above Rs.400/- but not exceeding Rs.550/- per bottle of 750 ml or equivalent quantity.	(a) 1.10 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.185/- per bottle of 750 ml or equivalent quantity. (b) 1.10 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.185/- per bottle of 750 ml or equivalent quantity.
(5)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	ELEGANT BRAND For MRP above Rs.550/- but not exceeding Rs.700/- per bottle of 750 ml or equivalent quantity.	1.08 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.233/- per bottle of 750 ml or equivalent quantity.
(6)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	PREMIUM BRAND For MRP above Rs.700/- but not exceeding Rs.1100/- per bottle of 750 ml or equivalent quantity.	1.00 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.312/- per bottle of 750 ml or equivalent quantity.

(7)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	CLASSIC PREMIUM BRAND For MRP above Rs.1100/- per bottle of 750 ml or equivalent quantity.	0.66 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.530/- per bottle of 750 ml or equivalent quantity.
(8)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations containing alcohol at 50° UP.	CHEAP BRAND Containing alcohol at 50° UP or 28.53% V/V.	0.71 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.36/- per bottle of 750 ml or equivalent quantity.
(9)	Ready to Drink alcoholic beverages		0.55 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.21/- per bottle of 275 ml or equivalent quantity.
(10)	Wines		0.25 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.43/- per bottle of 750 ml or equivalent quantity.

- (2) after clause IV, the following new clause V shall be inserted, namely:-

“V. Minimum guaranteed revenue (MGR): The IMFL/ Beer/ Country Spirit wholesale licence holders for civil consumption shall pay to the State Government and the IMFL/ Beer/ Country Spirit retail sale (OFF) licence holders for civil consumption shall pay notionally the Minimum Guaranteed Revenue as may be fixed by the Excise Commissioner, in the manner as provided hereunder:—

- (i) The Excise Commissioner shall prepare a list of all existing licence holders in a district and shall evaluate the actual/notional revenue deposit made by such licence holders in the preceding year on the basis of available data.
- (ii) In case of new licence being granted during the year, the Minimum guaranteed revenue shall be fixed taking into account the average Minimum guaranteed revenue per licence of the district where such new licence is granted.
- (iii) The Excise Commissioner shall consider the overall revenue interest of the State for the next financial year vis-a-vis proposed excise policy reforms, if any, deemed to be brought in during the year and shall fix the Minimum guaranteed revenue to be paid by the individual licensees during the prescribed financial year.
- (iv) The list so prepared by the Excise Commissioner shall be submitted to the State Government for consideration and approval.
- (v) The State Government shall consider the proposal so submitted by the Excise Commissioner and if found to be in order, may approve the same.
- (vi) The list so approved by the State Government shall be sent to the respective District Commissioners/ Co-district Commissioners who shall be the collecting and monitoring authority of the Minimum guaranteed revenue in respect of his district/ Co-district.
- (vii) The Minimum guaranteed revenue so fixed for the year shall be distributed into four quarters and the minimum quarter-wise revenue shall be fixed as a per centum of the total Minimum guaranteed revenue for the year as shown below:

SL NO.	QUARTER	PERIOD	PER CENTUM OF MGR TO BE DEPOSITED FOR THE QUARTER
1	1 st quarter	1 st April to 30 th June	22
2	2 nd quarter	1 st July to 30 th September	25
3	3 rd quarter	1 st October to 31 st December	27
4	4 th quarter	1 st January to 31 st March	26

- (viii) The licensees shall be bound to ensure that the prescribed minimum guaranteed revenue for the quarter is paid on or before the last day of the quarter.

- (ix) The excess or shortfall in minimum guaranteed revenue paid by the individual licensees in a quarter may be adjusted during the subsequent quarters.
- (x) The amount of minimum guaranteed revenue paid by the licensee shall be counted at the end of the year to ascertain any shortfall during the year.
- (xi) In case of shortfall in payment of the minimum guaranteed revenue as may be fixed for the licence for the prescribed year, the licensee shall be bound to pay a penalty amounting to ten (10) per centum of the shortfall amount on or before expiry of fifteen (15) days from the first day of the succeeding financial year, without prejudice to any other mode of recovery prescribed by the law presently in force:

Provided that if any licensee, fails to pay the amount of penalty as prescribed in this rule, within fifteen days of the succeeding year, such licensee shall, in addition to such penalty shall be required to pay a penal interest at the rate of one and half percent per month on the amount not so paid or any less amount thereof remaining unpaid during such period, for the period commencing on the day following the date of expiry of such fifteen days to the date of payment.”

Amendment of rule 114A 4. In the principal Rules, in rule 114A, in sub-rule (1), after clause (xix), the following new clause shall be inserted, namely:-

“(xx) The provisions contained in sub-rule (1) of rule 114A shall apply *mutatis mutandis* in the matter of grant of India Made Foreign Liquor (IMFL)/ Beer Wholesale warehouse, Beer retail, Country spirit wholesale warehouse, Country spirit retail licences also.”

Amendment of rule 140 5. In the principal Rules, for rule 140, the following shall be substituted, namely:-

- “140 (1) Sale of liquor by the retail ‘OFF’ licensees to be only in sealed and capsuled bottles of at least 180 ml size. The holder of a licence for retail sale of liquor for consumption ‘OFF’ the premises shall not keep or sell such liquor in bottles containing less than 180 ml of such liquor or except in sealed and capsuled bottles.
- (2) Sale of liquor by the retail ‘ON’ licensees to be only in sealed and capsuled bottles of at least 750 ml size. The holder of a licence for retail sale of liquor for consumption ‘ON’ the premises shall not keep or sell such liquor in bottles containing less than 750 ml of such liquor.
- (3) The holder of a licence to sell India made foreign liquor for consumption ‘ON’ the premises may use peg measure. One full peg is equal to 60 ml. The holder of the licence shall not alter either the nature of the liquor or the labels:

Provided that bottles opened by a competent Excise Officer for purposes of test, may, if resealed by such Excise officer, be sold by the holder of the licence.”

Insertion of
rule 288

6. In the principal rules, after rule 287, the following shall be inserted, namely:—

“288. Location of retail ‘OFF’ shops: No new IMFL/ Beer or Country Spirit retail ‘OFF’ shop shall be allowed to be opened or an existing IMFL/ Beer or Country Spirit retail ‘OFF’ shop shall be allowed to be shifted to a place within the following distances from an already existing IMFL/ Beer or Country Spirit ‘OFF’ shop, as provided below:—

- (i) In Kamrup (Metro) district: 500 (five hundred) metres.
- (ii) In other urban areas except Kamrup (Metro) under any Municipal Corporation, Municipality and Town committee: 1 (one) KM.
- (iii) In rural areas: 2 (two) KM.

Explanation: "distance" 'referred to in this rule shall be measured from the mid-point of the entrance of the nearest existing shop, along the nearest path by which a pedestrian ordinarily reaches to the midpoint of the entrance of the proposed new location.”

Amendment of
rule 294-A

7. In the principal Rules, in rule 294-A, for sub-rule (1), the following shall be substituted, namely:-

“(1) The shifting of licensed premises of foreign liquor or country spirit from one location to another shall be in the manner as follows, namely:—

- (i) The shifting of the premises for the retail sale of foreign liquor or country spirit within the same district, except in the areas covered by any Municipal Corporation, shall be allowed by the District Commissioner of the respective district with the prior approval of the Excise Commissioner subject to compliance of other provisions of these Rules.
- (ii) The shifting of the licensed premises in the areas covered by any Municipal Corporation, shall be allowed by the District Commissioner of the respective district with the prior approval of the State Government.
- (iii) The shifting of premises licensed for purposes other than retail vend, shall be allowed by the respective licensing authorities with the prior approval of the State Government.
- (iv) The inter-district shifting of the premises for the retail sale of foreign liquor or country spirit shall be allowed by the respective District Commissioner with the prior approval of the State Government subject to compliance of other provisions of these Rules:

Provided that such inter-district shifting of the premises for the retail sale of foreign liquor or country spirit shall not be allowed within a period of three (3) years from the date of initial commencement of the licence sought to be shifted.

- (v) No intra-district or inter-district shifting of the premises for the retail sale of foreign liquor or country spirit shall be allowed from any rural area to an urban area covered by a Municipal Corporation or Municipality or Town Committee. Such shifting may be allowed from such Municipal Corporation or Municipality or Town Committee areas to a rural area:

Provided that inter-district shifting from Kamrup (Metro) to other districts shall be permissible but such shifting from other districts to Kamrup (Metro) district shall not be permissible:

Provided further that no IMFL 'ON' licensed premises shall be allowed to be shifted from any urban area to a rural area or from one rural area to another rural area without prior recommendation of the Tourism department."

- Amendment of rule 498 8. In the principal Rules, in rule 498, in sub-rule (c), for the words and figures "5 percent" appearing in between the words "more than" and "volume by volume", the words and figures "8 (eight) percent" shall be substituted.

- Amendment of rule 618 9. In the principal Rules, in rule 618,
- (i) for clause (g), the following shall be substituted, namely:-
- "(g) "Heritage alcoholic beverages" means alcoholic beverages, traditionally produced by the indigenous communities in Assam, by using traditional starter cake made from local ingredients and time-honoured techniques that are passed down through generations and are unique to such indigenous communities and contains alcoholic strength of not more than 22.8% volume by volume but not less than 5% volume by volume;"
- (ii) for clause (i), the following shall be substituted, namely:-
- "(i) "Heritage alcoholic beverages micromanufactory" means a small scale heritage alcoholic beverages manufactory where heritage alcoholic beverage is manufactured and the same is served to their customers for consumption within the premises and/or sold in kegs of at least 10 litres against Transport Permit, to other IMFL/ Beer 'ON', Temporary Bars and Club 'ON' licence holders, but not to any 'OFF' shop licence holder, where such retail 'ON' outlets have in-built arrangements to chill the heritage alcoholic beverage before being served to customers in specified measure. A Heritage alcoholic beverages micromanufactory shall have an installed capacity of not more than one thousand litres per day;"

- Amendment of rule 619 10. In the principal Rules, in rule 619, in the first line, in between the words “Any person” and “desiring to”, the following words shall be inserted, namely:-
 “or an entity, members of which belong to such tribal or indigenous community, who traditionally produce and consume such heritage alcoholic beverage belonging to such tribal or indigenous community,”
- Amendment of rule 620 11. In the principal Rules, in rule 620,
 (i) in clause (a), for the words and figures “Rs.25,000.00”, appearing at the end, the words and figures “Rs.15,000.00 (Rupees fifteen thousand only)”, shall be substituted;
 (ii) in clause (b), for the words and figures “Rs.15,000.00”, appearing at the end, the words and figures “Rs.7,000.00 (Rupees seven thousand only)”, shall be substituted;
 (iii) in clause (c), for the words and figures “Rs.10,000.00”, appearing at the end, the words and figures “Rs.5,000.00 (Rupees five thousand only)”, shall be substituted;
 (iv) in clause (d), for the words and figures “Rs.5,000.00”, appearing at the end, the words and figures “Rs.500.00 (Rupees five hundred only), shall be substituted.
- Amendment of rule 624 12. In the principal Rules, in rule 624,
 (i) in clause (a), in the first line, for the words “Rupees twenty five thousand only per annum”, the words and figures “Rs.15,000.00 (Rupees fifteen thousand only per annum)”, shall be substituted.
 (ii) in clause (b), in the first and second line, for the words “Rupees fifteen thousand only per annum”, the words and figures “Rs.7,000.00 (Rupees seven thousand only per annum)”, shall be substituted.
 (iii) in clause (c), in the first and second line, for the words “Rupees ten thousand only per annum”, the words and figures “Rs.5,000.00 (Rupees five thousand only per annum)”, shall be substituted.
 (iv) in clause (d), in the first line, for the words “Rupees five thousand only per annum”, the words and figures “Rs.500.00 (Rupees five hundred only per annum)”, shall be substituted.
- Amendment of rule 637 13. In the principal Rules, in rule 637, in sub-rule (3), in third line, for the words “five thousand” appearing in between the words “rupees” and “shall be” and in second line, for the words “five thousand” appearing in between the words “rupees” and “for renewal”, the words “one thousand” shall be substituted respectively.
- Amendment of rule 638 14. In the principal Rules, for rule 638, the following shall be substituted, namely:-
 “638. For the bottling/ packaging of Heritage Alcoholic Beverages the manufacturer shall use at least 180 ml size glass/PET bottles fitted with pilfer proof seals/ capsules or tetra pack packages.”
- Insertion of rule 660 to rule 686 15. In the principal Rules, after rule 659, the following new rules 660 to rule 686, under a new part, “PART-XI”, shall be inserted, namely:-

“PART-XI

ASSAM MADE LIQUOR

Definition	660.	In the succeeding rules, unless there is anything repugnant in the subject or context; (a) “Assam Made Liquor” means plain spirit of strength 70° UP or 17.12% v/v which has been made in India by reduction of Extra Neutral Alcohol (ENA) and /or Rectified Spirit (RS) as base material and which is issued for consumption as potable alcoholic liquor and is not deemed to be India Made Foreign Liquor (IMFL) or Country Spirit; (b) “Assam Made Liquor Manufactory” means the premises, established under a licence granted by the Excise Commissioner in a specified area, where Assam Made Liquor is manufactured and stored and from where Assam Made Liquor may be supplied to the “Vend” licence holders of the specified area on prepayment of <i>Ad-valorem</i> levy and VAT; (c) “Assam Made Liquor Bonded Warehouse” means the premises or any part of the premises within an Assam Made Liquor manufactory, approved and licensed for deposit or storage of ENA/ Rectified spirit and bottled Assam Made Liquor on which duty or levy has not been paid; (d) “Sub-vend” means a supplementary outlet of a particular Vend, which is licensed to sell Assam Made Liquor by retail in a specified area; (e) “Vend” means a primary Assam Made Liquor outlet, which is established under a licence granted by e-bidding in a specified area.
Licensing Authority	661.	(1) The Excise Commissioner shall be the licensing authority for the Assam Made Liquor manufactory licences with the previous approval of the State Government. (2) The District Commissioners of the respective districts shall be the licensing authority for the vend licences subject to the previous approval of the State Government. (3) The District Commissioners shall be the licensing authority for sub-vend licences on the previous recommendation of the Vend licence holder for the specified area.
Application for grant of Assam Made Liquor licences or shifting of licensed premises	662.	Applications for grant of all kinds of Assam Made Liquor licences or shifting of licensed premises, within the same district, shall be made to the District Commissioner of the district and shall be accompanied by a non-refundable and non-adjustable application fee at the following rates irrespective of sanction or grant of the applied licence; (a) For Assam Made Liquor manufactory licence: Rs.1,00,000/- (Rupees one lakh only).

(b) For Assam Made Liquor vend licence: Rs.50,000/- (Rupees fifty thousand only).

(c) For Assam Made Liquor sub-vend licence: Rs.5,000/- (Rupees five thousand only):

Provided that inter-district shifting of vends and sub-vends granted under these rules shall not be permissible.

Particulars to be accompanied with an application for manufactory license

663. (1) Any person desirous of having a license to set up an Assam Made Liquor manufactory in Assam shall apply in writing, affixing appropriate court fee stamp and the application fee as per rule 662 of these rules, to the Excise Commissioner, giving the following particulars and documents, namely:—

- (i) name and address of the person applying;
- (ii) purpose for which the plant proposed to be opened, specifying in detail the nature of business which the applicant desires to carry on therein;
- (iii) name of the place in which, the site on which and the building in which the plant is to be set up;
- (iv) proof of financial capacity of the applicant;
- (v) Income Tax, GST, Sales Tax and Professional Tax Clearance Certificate, as the case may be;
- (vi) original challan showing the payment of the application fee ;
- (vii) copy of the document showing the applicant's right, title and interest on the proposed site or the land.

(2) If the applicant is a firm, company or corporation, it shall submit the following particulars and documents in addition to the particulars and documents submitted under sub-rule (1) :—

(A) In case of a partnership firm,—

- (i) two copies of the partnership deed, if any ;
- (ii) a copy of the registration certificate duly notarized by a Notary showing the registration of the Partnership Deed;
- (iii) complete bio data of partners including names and addresses ;
- (iv) statement of net worth of partners duly certified by a Chartered Accountant ;
- (v) a photocopy of the PAN Card duly attested by a gazetted officer ;
- (vi) bank particulars of partners ;
- (vii) copies of Income Tax Returns for the last three years along with acknowledgement certificates ;

- (viii) the name and complete bio-data of the person who shall deal with Excise matters.

(B) In case of a company,—

- (i) two copies each of certificate of incorporation issued by the Registrar of Companies and Memorandum of Articles of Association;
- (ii) a copy of the latest audited financial statements such as the Balance Sheet and the Profit & Loss Accounts ;
- (iii) location of the registered office ;
- (iv) particulars of Directors ;
- (v) proof of filing the documents with the Registrar of Companies ;
- (vi) particulars of bank account of the company as well as the individual Directors ;
- (vii) a photocopy of the PAN Card of the company as well as those of the individual Directors duly attested;
- (viii) copies of Income Tax Returns filed by the company for the last three years along with acknowledgement of the Income Tax Returns as well as those for the individual Directors ;
- (ix) a copy of the Board's resolution, if any, relevant to the application ;
- (x) a copy of the Board's resolution stating the name and complete bio data of the person who shall deal with Excise matters.

- Condition of licence 664. (1) On receipt of the application referred to in rule 663, the Excise Commissioner shall examine it and after proper enquiry, if he is satisfied with the application, may recommend the same to the Government for necessary sanction.
- (2) On receipt of the recommendation, the Government shall consider the application and may approve the issuance of the licence.
- (3) After the approval by the Government, for grant of license for setting up the manufactory, the Excise Commissioner shall call upon the applicant to construct the plant within six months of such communication.
- (4) The applicant shall, after completion of the building and installation of storage vats, appliances and apparatus, deposit two fresh copies of the plan of the plant to the Collector who shall cause them to be verified as to its correctness and send one copy to the Excise Commissioner for examination and comparison with the first plan submitted, and for further verification that he may think necessary.

- (5) The Excise Commissioner may require the applicant to make addition or alteration to the buildings, vats or other permanent apparatus within such time as may be fixed by him, whether before or after the copy of the plans are submitted under sub-rule (4).
- (6) The Excise Commissioner shall approve the plan of the plant with such modifications, as may be necessary, and shall grant license to the applicant. The license so granted shall be valid till the expiry of the licensing year in which the license is granted.
- (7) The existing IMFL/ Country Spirit manufactory licence holders may also apply for an additional Assam Made Liquor manufactory licence in the existing IMFL/ Country Spirit manufactory licensed premises, in terms of these rules.
- Addition or alteration to buildings, still etc. requires prior approval 665. (1) No addition or alteration to buildings or other permanent apparatus as shown in the plans of the plant approved by the Excise Commissioner shall be made without the prior approval of the Excise Commissioner.
- (2) When any addition or alteration to the plan of the plant approved by the Excise Commissioner is required to be made, the licensee shall submit to the Excise Commissioner, through the District Commissioner, a revised copy of the plan of the plant with a certificate from the Officer-in-Charge of the plant as to its correctness.
- (3) The Excise Commissioner may, if he thinks it necessary, approve the revised plan submitted under sub-rule (2).
- Excise Commissioner may verify description and plans at any time 666. (1) The Excise Commissioner may verify at any time the description and plans approved under rule 664 or rule 665 and if he finds any deviation from the approved plans, he may require the licensee to submit revised plan for approval.
- (2) The Excise Commissioner may depute any officer for verification, as mentioned in sub-rule (1) and such officer shall be allowed full access to the premises. The manufacturer shall be bound to carry out any rectification as per direction of Commissioner within a reasonable time to be fixed by the Commissioner.
- Execution of bond 667. (1) The manufacturer shall also be required to obtain a Bonded Warehouse licence for deposit of Assam Made Liquor on which excise duty / levies are not paid. Before the license to work the manufactory is granted by the Excise Commissioner, the manufacturer shall deposit a security equivalent to the licence fee in the form of bank guarantee or interest bearing security pledged to the Excise Commissioner, for the due observance of the conditions of the license.
- (2) The manufacturer shall also execute a bond of such value as may be fixed by the Excise Commissioner pledging the

plant premises, all apparatus and utensils employed in the manufacture or bottling of Assam Made Liquor and all spirit and the stock-in-trade for the discharge of all payments which may become due to the State Government:

Provided that the stock-in-trade, plant premises, vats and apparatus so pledged shall not, under any circumstances, be pledged or hypothecated or mortgaged to any bank or financial institution or to any other organization.

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| Appointment of Excise Officer/ Staff and their cost | 668. | <p>The appointment of excise officers and staff shall be governed by rule 65 of these rules:</p> <p>Provided that the Assam Made Liquor manufactories shall not be required to pay to the Government the establishment charges consisting of pay and allowances, leave salaries, pension contribution of the officers and staff appointed thereto.</p> |
| Accommodation for Officer-in-charge and establishment | 669. | <p>The accommodation for Officer-in-charge and other establishment shall be governed by rule 66 of these rules.</p> |
| Office furniture | 670. | <p>The manufacturer shall provide such office furniture as may be required for the use of the officers within the plant.</p> |
| Notice of commencement and cessation of work | 671. | <p>Every proprietor or manager of a licensed plant shall give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence the work of the plant and at least one month's notice before he desires to cease the work of it.</p> |
| Power to withdraw the establishment | 672. | <p>In case a manufacturer desires to cease the production of the plant for a period exceeding one month, he shall intimate the same in writing and request to withdraw the establishment to the Excise Commissioner. The Excise Commissioner shall withdraw the establishment stationed at the plant and prohibit further production of Assam Made Liquor in the plant until the manufacturer has given him a fifteen days' notice in writing of the date on which he proposes to re-commence the production of Assam Made Liquor in the plant.</p> |
| Fastenings for lock | 673. | <p>The manufacturer shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all vats and other receptacles, store-rooms, pipes etc. to the satisfaction of the Excise Commissioner for the attachment of locks. The keys of all such locks shall be retained by the Officer-in-Charge. The manufacturer shall also attach his locks to all rooms used for the manufacture or storage of Assam Made Liquor and he shall be bound to remove such locks when required by the Officer-in-Charge.</p> |
| Quality | 674. | <p>(1) The manufacturer shall ensure use of glass or PET bottles or Tetra Pack and also ensure proper cleaning, washing, rinsing, sealing, labelling and packaging to the satisfaction of the Excise Commissioner:</p> <p>Provided that the Excise Commissioner may require the manufactory to strictly adhere to such standards of cleaning, washing, rinsing, sealing, labelling and packaging, as may be directed by him from time to time.</p> |

- (2) The Excise Commissioner may require any manufactory to affix security holograms or adhesive tapes or shrink sleeves or any other distinguishing mark on the cap of the bottle or neck of the bottle or on the label of the bottle or one or more combinations thereof or at any portion of the body of the bottle, as may be directed by him from time to time.
- Chemical analysis of Assam Made Liquor 675. (1) The manufacturer shall provide bottles of Assam Made Liquor of all sizes manufactured by the manufactory from each batch at free of cost to the Officer-in-Charge of the manufactory for analysis and fitness for human consumption by the Chemical Examiner, Excise, Assam.
- (2) In case of urgency, and on the requisition of the manufacturer, bottled Assam Made Liquor may be allowed to be issued on the basis of the report declared by the manufacturer's chemist in a certificate as regards to the fitness of that Assam Made Liquor for human consumption.
- Issue of Assam Made Liquor only on payment of duty 676. (1) No Assam Made Liquor in labelled and capsuled bottles manufactured under these rules, shall be issued from a manufactory without payment of *Ad-valorem* levy as provided below:
- (2) For the purpose of these rules, the *Ad-valorem* levy on Assam Made Liquor shall be charged on the basis of a duty multiplier as mentioned below, on the assessed value ascertained by applying an abatement of 65% on the declared MRP.
- Prescribed *Ad-valorem* levy on Assam Made Liquor for sale in Assam:
- Assam Made Liquor containing alcoholic strength at 70° under proof or 17.12% v/v for a quantity of 750 ml or equivalent quantity: 0.3 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.4/- per bottle of 750 ml or equivalent quantity.
- Procedure for issue of Assam made Liquor 677. (1) The Assam Made Liquor Vend licence holders shall obtain necessary transport pass from the Superintendents of Excise in the district head quarter or from the Deputy Superintendents of Excise in the Co-districts, where such premises of the vend is located, for transport of Assam Made Liquor from the manufactory to the vend premises.
- (2) The sub-vend licence holders shall procure Assam Made Liquor only from the specified vend as may be specified in his licence, under a transport pass to be issued by the respective Superintendents of Excise in the district head quarter or from the Deputy Superintendents of Excise in the Co-districts.
- Only pure water to be used for reduction 678. No substance, except pure water, shall be used for reducing purposes for manufacture of Assam Made Liquor for supply to the licensed retail vends.
- Strength of Assam Made Liquor to be issued 679. Assam Made Liquor shall only be issued at the strength of 70° UP or 17.12% V/V.

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| Standard formula for production of Assam Made Liquor | <p>680. The manufactory licence holder shall account for the ENA/ Rectified Spirit received at the manufactory and Assam Made Liquor produced there from in his manufactory as per the following formula:-</p> <p>(i) For every case of Assam Made Liquor containing 12 bottles of 750 ml or 24 bottles of 375 ml at the strength of 70⁰ under proof or 17.12% v/v, produced in the manufactory, the quantity of Extra Neutral Alcohol (ENA)/ Rectified Spirit (at 96% v/v or equivalent) used shall be 1.60 BL (Bulk Litre).</p> <p>(ii) For every case of Assam Made Liquor containing 48 bottles of 180 ml at the strength of 70⁰ under proof or equivalent, produced in the manufactory, the quantity of Extra Neutral Alcohol (ENA)/ Rectified Spirit(at 96% v/v or equivalent) used shall be 1.54 BL (Bulk Litre).</p> |
| Grant of licence | <p>681. (1) The term of the manufactory licences shall not exceed a period of one year subject to renewal on year to year basis unless otherwise specifically directed by the Excise Commissioner for reasons to be recorded in writing.</p> <p>(2) The Excise Commissioner may, subject to the approval of the State Government, grant the licences of the following description:-</p> <p>(i) Licence to establish a bonded warehouse for the deposit and storage of Extra Neutral Alcohol (ENA)/ Rectified Spirit (RS) within the premises of a manufactory for the manufacture of Assam Made Liquor and for the deposit, storage and supply by wholesale of manufactured Assam Made Liquor to the Vends;</p> <p>(ii) Licence for reduction of ENA/ Rectified Spirit (RS) for manufacture of Assam Made Liquor.</p> <p>(iii) Licence for the bottling of Assam Made Liquor.</p> <p>(3) The District Commissioner may, subject to the approval of the State Government, grant Vend license of Assam Made Liquor within his district;</p> <p>(4) The District Commissioner may, on such recommendation of the Vend licence holder, grant Sub-vend license for the respective Vend of Assam Made Liquor.</p> |
| Procedure for grant of Vend licence | <p>682. (1) The Vend licences for Assam Made Liquor shall be granted through a two cover e-bid process, consisting of technical bid and financial bid with the annual licence fee as the base bid:</p> <p style="padding-left: 40px;">Provided that, rule 114A of these rules shall apply <i>mutatis mutandis</i> in the matter of grant of Assam Made Liquor Vend licences also.</p> <p>(2) If no bid is submitted for a vend licence in any district in terms of sub-rule (1) above, the Excise Commissioner may, with the prior approval of the State Government, allow any other vend licence holder in a nearby district to apply for grant of sub-vend licences in such district where</p> |

no bid is submitted, for sale of Assam Made Liquor for such period as the Excise Commissioner may fix for the purpose.

- (3) The term of vend licences shall be for a period of three consecutive years subject to renewal of licence as per provisions contained in rule 129 and rule 130 of these Rules.

Provided that, the Excise Commissioner, with the prior approval of the Government, may, for the reasons to be recorded in writing, extend the term of any number of or all of the Vend licences for any further period, but not exceeding two years.

- (4) The number of vend licence in every district shall be one (1) only.

Procedure for grant
of sub-vend licence

683. (1) Sub-vend licences shall be granted by the District Commissioner on the recommendation of the vend licence holder in a district.

- (2) Proposal for such sub-vend licences shall be submitted by the licensee of the Vend licence to the District Commissioner of the district where the Vend licence is located.

- (3) The number of sub-vend licences under each Vend in a district shall be fixed by the Excise Commissioner with the prior approval of the State Government. The sub-vend licensees shall procure Assam Made Liquor only from the respective vend as may be specified in his licence.

- (4) The term of such sub-vend licences shall be for one year ending on 31st March every year. The vend licensee may submit proposal for renewal of such sub-vend licences or may propose for change of sub-vend licensee for the next financial year:

Provided that the term of such sub-vend licences shall be co-terminus with the term of the parent vend licence.

- (5) The Excise Commissioner may, with the prior approval of the Government, issue such guidelines or Standard Operating Procedure as may be required for grant of sub-vend licences.

Location of vends
and sub-vends

684. (1) The provisions contained in these rules regarding distance restrictions shall also apply to the establishment of vends and sub-vends.

- (2) The distance between two main vends or between any two sub-vends or between any main vend and sub-vend shall be at least two (2) KM in rural areas and one (1) KM in urban areas:

Provided that such distance within Kamrup (Metro) district shall be five hundred (500) metres.

- (3) In case of dispute between a main vend and a sub-vend, preference shall be given to the main vend.

Fees for grant of
licence

685. (1) The fees for grant of licences shall be as follows:—
- (a) Licence fee for an Assam Made Liquor manufactory licence and renewal thereof: Rs.1,00,000/- (Rupees one lakh only) per annum;
 - (b) Licence fee for a Bonded Warehouse licence within an Assam Made Liquor manufactory and renewal thereof: Rs.50,000/- (Rupees fifty thousand only) per annum;
 - (c) Licence fee for reduction of ENA/ Rectified Spirit for manufacture of Assam Made Liquor and renewal thereof: Rs.30,000/- (Rupees thirty thousand only) per annum;
 - (d) Licence fee for bottling of Assam Made Liquor and renewal thereof: Rs.20,000/- (Rupees twenty thousand only) per annum.
 - (e) Licence fee for vend licence for Assam Made Liquor and renewal thereof shall be Rs.50,000/- (Rupees fifty thousand only) per annum;
 - (f) Licence fee for sub-vend licence of Assam Made Liquor and for renewal thereof shall be Rs.5000/- (Rupees five thousand only) per annum.

The provisions contained in rule 129 and 130 of these Rules shall apply *mutatis mutandis* in the matter of renewal of all kinds of Assam Made Liquor licences.

Label, batch number,
maximum retail price
and holograms

686. (1) The capsuled or sealed (ROPP) bottles shall be labelled. A distinct serial number, to be known as the batch number, shall be allotted to each bottle and this number along with the date of manufacture is to be printed on the label at the time of bottling. The label shall also contain printed instructions showing –
- (a) description of the guaranteed fluid contents in litres and/or millilitres ;
 - (b) alcoholic strength of the contents ;
 - (c) place of manufacture ;
 - (d) full name and address of the manufacturer and the date of manufacture ;
 - (e) the legend “For sale in Assam only” ;
 - (f) the maximum retail price (MRP) inclusive of all taxes of the product.
- (2) No label shall be used unless the same has been duly registered under these rules. No Assam Made Liquor shall be manufactured or sold or offered for sale in bottles by the manufacturers in Assam unless the label and measure in litre with which it is to be manufactured or sold, have been registered with the Excise Commissioner and a certificate authorizing manufacture and sale under such label for each measure has been granted by him.

- (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 Rs.5000/- (rupees five thousand only) shall be payable by the licensee for the certificate under sub-rule (2) and for renewal thereof.”

- Amendment of rule 660 16. In the principal Rules, existing rule 660, shall be renumbered as rule 687.

VIRENDRA MITTAL,

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