

भारत सरकार
GOVERNMENT OF INDIA



लद्दाख का राजपत्र The Ladakh Gazette

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लद्दाख, 27 अगस्त, 2026
LADAKH, THURSDAY, AUGUST, 27, 2026

Part II - Section 3

केन्द्र-शासित प्रदेश लद्दाख प्रशासन
ADMINISTRATION OF UNION TERRITORY OF LADAKH

Finance Department
Notification

Ladakh, the 26th of August, 2026

S.O. No. 256: Whereas, the Administration of the Union Territory of Ladakh, in exercise of the powers conferred under the Jammu & Kashmir Excise Act, Svt. 1958 and the rules made thereunder, had notified the Excise Policy for the year 2025-26 vide **SO 35 dated 04-04-2025**;

Whereas, the Excise Policy for the year 2026-27 was notified by the Finance Department, Union Territory of Ladakh, vide **S.O. 198 dated 31.05.2026**, which came into force with effect from 01.07.2026 and was intended to remain in operation up to 30.06.2027, unless modified earlier;

Whereas, the Administration has reviewed the implementation of the Excise Policy 2026-27 and, after due consideration of the regulatory, administrative and revenue implications, has considered it expedient, in public interest and in the interest of continuity and effective administration of the Excise regime, to adopt the provisions of

the **Excise Policy 2025-26 (published vide SO 35 dated 04-04-2025) for the remaining period of the Financial year 2026-27**, subject to incorporation of certain provisions of S.O. 198 dated 31.05.2026 as specified herein;

Now, therefore, in exercise of the powers conferred under the Jammu & Kashmir Excise Act, Svt. 1958 and the rules made thereunder, the Administration of the Union Territory of Ladakh, Finance Department, hereby orders as under:—

1. Short title and commencement

1.1 This Notification shall be called the “**Excise Policy (Adaptation) Notification, 2026-27.**”

1.2 The Excise Policy **2025-26 published vide SO 35 dated 04-04-2025** shall, mutatis mutandis, be applicable for the **remaining period of the financial year 2026-27**, subject to the modifications and adaptations specifically provided in this Notification.

1.3 This Notification shall come into force with effect from the date of its publication in the Ladakh Gazette and shall remain in force up to **31st of March, 2027** unless modified, amended or rescinded earlier by the Administration.

2. Adoption of Excise Policy 2025-26 (SO 35 dated 04-04-2025)

Except as specifically modified by this Notification, all provisions of the **Excise Policy 2025-26**, including the licensing framework, categories of licenses, eligibility conditions, procedures, regulatory provisions, duties, fees, assessment mechanism and other terms and conditions contained therein, shall continue to govern the Excise administration and trade in liquor during the remaining period of the financial year 2026-27.

3. Affixation of Security Hologram

Notwithstanding anything contained in the Excise Policy 2025-26, **Para 8 of S.O. 198 dated 31.05.2026 relating to affixation of Security Hologram on IMFL, Beer and Ready-to-Drink (RTD) Beverages shall stand incorporated and shall be applicable during the remaining period of the Financial year 2026-27.**

Accordingly, the manufacturers of IMFL, Beer and RTD beverages and importers of IMFL/Wine/Beer etc. shall affix the Security Hologram approved by the Excise Department, UT Ladakh, in accordance with the procedure prescribed by the Department.

In addition to the cost of holograms, the manufacturer/importer shall pay **processing fee @ ₹0.52 per hologram** to the Excise Department, UT Ladakh, at the time of procurement/issuance of holograms.

4. Approval of Labels:

In terms of Section 16-A of the Jammu & Kashmir Excise Act, Svt. 1958, labels for different brands of liquor shall be approved by the Excise Commissioner, UT Ladakh, subject to payment of the following label approval fee:

- (a) ₹75,000.00 per brand in respect of Civil/Canteen Stores Department (CSD)/ Paramilitary Forces (PMFs), to be charged at the time of submission of EDP/EBP;
- (b) ₹25,000.00 per brand in respect of BIO liquor and BIO wine;

5. Categories of license and license fee:

Categories of license shall remain the same as mentioned in para 2.2 of SO 35 dated 04-04-2025, however, the license fee for the respective license categories shall be charged at the rates prescribed under Para 13 of S.O. 198 dated 31.05.2026, as mentioned below:—

Type	Form	Nature	License Fee per annum		
Type A	LAEL-1	Wholesale vend of foreign liquor (IMFL, Beer, Cider & RTD), imported liquor (BIO Brands) and Wine for sale to the retail only	₹ 5.00 Lakh		
	LAEL-1A	Wholesale vend of foreign liquor to the manufacturer outside the Union Territory for sale to LAEL-1	₹ 5.00 Lakh		
	LAEL-1B	Trade (Wholesale BIO/Imported foreign liquor) for sale to LAEL-1.	₹ 5.00 lakh		
	LAEL-1W	Trade (Wholesale wine-Indian/ BIO) for sale to LAEL-1.	₹ 5.00 Lakh		
Type B	LAEL-3	Retail vend of foreign liquor in hotel	No. of Rooms		
			Up-to 25	26 to 50	51 & above
			₹ 2.50 Lakh	₹3.00 Lakh	₹3.50 Lakh
			Four star and above (irrespective of number of rooms)	₹ 4.00 Lakh	
	LAEL-3A	Bar with hotel with Banquet	₹ 4.00 Lakh		
	LAEL-4	Retail vend of foreign liquor in a bar attached to a restaurant or theater or Dak Bungalow.	₹ 3.00 Lakh		
	LAEL-4A	Bar in a Banquet Hall	₹ 3.00 Lakh		
	LAEL-4B	Permission to serve liquor on social occasion	₹ 2,000.00 per occasion at private places for 05 cases of liquor. ₹ 1,000 per case shall be charged over and above 05 cases. Note: The applicant shall not sell/ serve liquor for commercial purpose		
	LAEL-4C	Permission to serve liquor in banquet hall/ Party hall/ Marriage hall on specific occasion	₹ 10,000.00 per occasion at banquet hall/ marriage hall/ party hall for 10 cases of liquor. ₹ 1,000.00 per case shall be charged over and above 10 cases. Note: The applicant shall not sell/ serve liquor for commercial purpose		
	LAEL-7	License for retail vend of foreign liquor in a club	₹ 2.00 Lakh		
	LAEL-7A	License for retail vend of beer (bottled, tinned, draught beer) in bar	₹ 1.50 Lakh		
	LAEL-7B	Officer's Mess	₹ 1.00 Lakh		
	LAEL-7C	Beer bar with microbrewery	₹ 1.50 Lakh		
Type C	LAEL-2	Retail vend of foreign liquor to the public only	As per bid received in e-auction		
	LAEL-2A	Premium Retail vend of foreign liquor to the public only	As per bid received in e-auction		
Type D	LAEL-5	Retail vend of foreign liquor in Military Canteen including Unit Run Military Canteen or those run regimentally by the Paramilitary Forces (PMF)	₹ 0.25 Lakh		
	LAEL-5A	Wholesale vend of foreign liquor in Canteen Stores Department/ Paramilitary Forces and Master Canteen for PMF/Police.	₹ 1.50 Lakh		
Type E	LAEL-12	Wholesale denatured spirit, wholesale and/or retail/possession and use of denatured spirit/special denatured spirit/methylated spirit or any other spirit/Alcohol as per the	₹ 0.12 Lakh		

		requirement as the Excise Commissioner may deem fit.	
	LAEL-13	License for Possession and use of absolute Alcohol/ rectified spirit/ Denatured Spirit/ Special Denatured Spirit/ Methylated Spirit/ Plain Spirit or any other spirit/ Alcohol as per the requirement of the industrial unit as the Excise Commissioner may deem fit	₹ 0.12 Lakh
	LAEL-14	License for Possession and use of absolute Alcohol/ rectified spirit/ Denatured Spirit/ Special Denatured Spirit/ Methylated Spirit/ Plain Spirit or any other spirit/Alcohol as per the requirement of the institution/ organization unit as the Excise Commissioner may deem fit.	₹ 0.12 Lakh
	LAEL-15	Export, import, transportation, sale or possession of Molasses.	₹ 0.12 Lakh
	LAEL-16	License for possession and use of ethanol for blending with Motor Spirit as per the requirement as the Excise Commissioner may deem fit.	₹ 0.12 Lakh
Type F	LAEL-6	Bottling Plants	₹ 6.00 Lakh
	B-1	Breweries	₹ 6.00 Lakh
	D-2	Distilleries	₹ 6.00 Lakh

6. Existing licenses

All licenses validly issued/renewed under the applicable Excise Policy and Rules shall continue to be governed by the provisions of the Excise Policy 2025-26, as adapted by this Notification, subject to fulfillment of all statutory and departmental requirements.

7. Powers of Excise Commissioner

The Excise Commissioner, UT Ladakh, shall issue such detailed instructions, guidelines and procedures as may be necessary for effective implementation of this Notification and for removal of any difficulty arising in its implementation, subject to the provisions of the Jammu & Kashmir Excise Act, Svt. 1958, rules made thereunder and this Notification.

8. Repeal/overriding effect

In the event of any inconsistency between the provisions of the Excise Policy 2025-26 and the provisions specifically incorporated through this Notification, the provisions of this Notification shall prevail to the extent of such inconsistency.

9. Review

The Administration of the Union Territory of Ladakh reserves the right to review, amend, modify or withdraw any provision of this Notification at any time during its currency in public interest or for administrative exigencies.

Notwithstanding anything contained in this Notification, all actions taken, approvals accorded, Licenses granted, labels approved, security holograms issued, fees collected and other proceedings undertaken under the Excise Policy, Union Territory of Ladakh, 2026-27(SO 198 dated 31-05-2026), prior to the issuance of this Notification, shall be deemed to have been validly taken and shall continue to remain in force insofar as they are not inconsistent with the provisions of this Notification.

The Excise Commissioner, Union Territory of Ladakh, shall issue such consequential orders, guidelines and administrative instructions as may be necessary for carrying out the provisions of this Notification.

By order of the Lieutenant Governor

**Sd/-
(Ashish Kundra), IAS
Chief Secretary & Finance Secretary**

No: M/380/2023-EXCISE AND TAXATION SECTION (FINANCE)/122-131

Dated: 26 -08-2026

Copy to:

1. Director General of Police, UT Ladakh for information.
2. Divisional Commissioner UT Ladakh for Information.
3. Excise Commissioner, UT Ladakh, for information and necessary action.
4. Deputy Excise Commissioner, UT Ladakh.
5. Director, Information & Public Relations, UT Ladakh, for wide publicity.
6. Director, NIC, UT Ladakh, for uploading the Notification on the official website.
7. OSD to Honorable Lieutenant Governor, UT Ladakh for information of HLG.
8. OSD to Chief Secretary/ Finance Secretary, UT Ladakh for information
9. Excise & Taxation Officer, Excise Range, Leh-Kargil.
10. In-charge, e-Abgari Portal, UT Ladakh.
11. Office record.

**Sd/-
(Sumera Shafi), JKAS
Under Secretary to the Administration**

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