

**The West Bengal Excise (Payment of Fees for the Grant of License for
Retail Sale of Certain Intoxicants) Rules, 2005¹**

List of Amending Notifications:-

1. Notification No. 456-EX dated 06.03.2006
2. Notification No. 28-EX dated 08.07.2008
3. Notification No. 1054-EX dated 20.11.2008
4. Notification No. 474-EX dated 16.06.2010
5. Notification No. 1302-EX dated 09.11.2010
6. Notification No. 1303-EX dated 09.11.2010
7. Notification No. 916-EX dated 05.09.2013
8. Notification No. 637-EX dated 21.07.2014
9. Notification No. 1097-EX dated 15.12.2014
10. Notification No. 1114-EX dated 19.12.2014
11. Notification No. 565-EX dated 10.07.2015
12. Notification No. 165-EX dated 31.03.2017 (Gazette Published on 1st April, 2017)
13. Notification No. 1438- F.T dated 03.10.2018.
14. Notification No. 2068-F.T. Dated 27.12.2019 - Immediate Effect
15. Notification No. 210- F.T dated 11.02.2020.
16. Notification No. 1368-FT dated 17.08.2022-Immediate Effect
17. Notification No. 2068-FT dated 16.12.2022-Immediate Effect

¹No. 132-EX dated 25.01.2006.- In exercise of powers conferred by the sections 85 and 86 read with section 38 of the Bengal Excise Act, 1909 (Ben. Act V of 1909) (hereinafter referred to as the said Act), the Governor is pleased to make with immediate effect the following Rules, in supersession of the West Bengal Excise (Payment of Fees for Grant of License for Retail Sale of Certain Intoxicants) Rules, 2002 published under this department Notification No. 1015-EX dated 29.11.2002, as subsequently amended :-

Rules

- 1. Short title** - These rules may be called The West Bengal Excise (Payment of Fees for the Grant of License for Retail Sale of Certain Intoxicants) Rules, 2005.
- 2. Application** – These rules shall apply to grant of license for the categories of license as mentioned in rule 4 of The West Bengal Excise (Selection of New Sites and Grant of License for Sale of Liquor and Certain Other Intoxicants) Rules, 2003 published under this Department Notification No. 800-EX dated 29.07.2003, as subsequently amended.
- 3. Definitions** – In these Rules, unless there is anything repugnant in the subject or context the words and the expressions used shall have the same meaning as respectively assigned to them in the said Act and the Rules made thereunder.
- 4. Payment of Registration Fees.** – Registration fees for application and grant of licenses shall be paid as detailed in the Tables as noted against each category below:

Category of License	Table applicable
4(a) – Country Spirit and Coloured and/or Flavoured spirit for consumption "off" and/or "on" the Site including supplementary license of this category	A
4(b) – Foreign Liquor for consumption “off” the Site from the opium depots / erstwhile opium depots / erstwhile <i>ganja</i> shops	B
4(c) – Bhang for consumption "off" the Site	C
4(d) – Pachwai for consumption "off" and/or "on" the Site	D
4(dd) – Fermented <i>tari</i> for consumption “on” the site	O
4(e) – Foreign Liquor for consumption "off" the Site	E
4(f) – Beer, Wine and Low Alcoholic Beverage (LAB) for consumption "off" and/or "on" the Site including supplementary license of this category	F
4(g) – *[foreign liquor for consumption “Off” the site from departmental stores.	G]*
4(h) – Foreign Liquor for consumption "on" the Site (without hotel or restaurant) – F.L. "on" shop	H
4(i) – Foreign Liquor for consumption "on" the Site of any Restaurant and attached BAR (Restaurant-cum-BAR)	I
4(j) – Foreign Liquor for consumption "on" the Site of any Restaurant and Hotel and attached BAR (Hotel-cum-Restaurant-cum-BAR)	I
4(k) – Foreign Liquor for consumption "on" the Site of any Hotel and attached BAR (Hotel-cum-BAR)	I
^[4(l) – Foreign Liquor for consumption "on" the premises of any theatre, club, canteen, Dak-bungalow, Railway refreshment room, dining Car, steamer, customs airport or any other places of public resort and entertainment and attached bar OR foreign liquor for consumption “Off” the site located at an airport.	I]^*
4(m) – Foreign Liquor for consumption "off" and/or "on" the premises of any canteen for Service Personnel or a canteen established by or for the Border Security Force or by or for similar other Forces, under Central Government, engaged in protection of the border of the Country	J
4(n) – 50 ⁰ UP Foreign Liquor for consumption “off” and / or “on” the Site as supplementary license only	K
4 (o) – Foreign Liquor for consumption “off” the site of existing country spirit and coloured and / or flavoured spirit shop or Foreign Liquor for consumption “off” the site of existing Bhang shop or Foreign Liquor for consumption “off” and / or “on” the site of existing pachwai shop.	N

4 (q) *

P

*category 4 (q) Omitted by Notification No. 2068- F.T dated 27.12.2019

[Substituted by Notification No. 1368-FT dated. 17.08.2022]

^[Substituted by Notification No. 2068-FT dated. 16.12.2022]^

Note – In case of Grant of additional license(s) to the holder(s) of license for categories 4(i) to 4(l) above, registration fees shall be realized as per table 'L' for grant of each additional bar license.

Fees mentioned in Tables A to O shall be deposited online using the Government Receipt Portal System (GRIPS) against appropriate Head of Account.

TABLE A

[See Rules 4(a), 15, 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 8,000/-	Rs. 50,000/-	Rs. 3,000/-
Municipal / Notified Area	Rs. 12,000/-	Rs. 75,000/-	Rs. 6,000/-
Municipal Corporation of Siliguri, Kolkata and Howrah	Rs. 25,000/-	Rs. 1,50,000/-	Rs. 15,000/-
Other Municipal Corporation Area	Rs. 25,000/-	Rs. 1,00,000/-	Rs. 10,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE B

[See Rules 4(b), 15, 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 8,000/-	Rs. 50,000/-	Rs. 12,000/-
Municipal / Notified Area	Rs. 12,000/-	Rs. 1,50,000/-	Rs. 25,000/-
Municipal Corporation Area	Rs. 25,000/-	Rs. 2,50,000/-	Rs. 30,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount

required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE C

[See Rules 4(c), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 100/-	Rs. 100/-	Rs. 100/-
Municipal / Notified Area	Rs. 200/-	Rs. 200/-	Rs. 200/-
Municipal Corporation Area	Rs. 300/-	Rs. 300/-	Rs. 300/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE D

[See Rules 4(d), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 100/-	Rs. 300/-	Rs. 200/-
Municipal / Notified Area	Rs. 200/-	Rs. 500/-	Rs. 400/-
Municipal Corporation Area	Rs. 300/-	Rs. 700/-	Rs. 600/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount

required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE E
[See Rules 4(e), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 8,000/-	Rs. 50,000/-	Rs. 12,000/-
Municipal / Notified Area	Rs. 12,000/-	Rs. 75,000/-	Rs. 25,000/-
Municipal Corporation of Siliguri, Kolkata and Howrah Area	Rs. 25,000/-	Rs. 2,50,000/-	Rs. 30,000/-
Other Municipal Corporation Area	Rs. 25,000/-	Rs. 1,50,000/-	Rs. 30,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE F
[See Rules 4(f), 15, 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 1,000/-	Rs. 10,000/-	Rs. 5,000/-
Municipal / Notified Area	Rs. 2,000/-	Rs. 15,000/-	Rs. 7,500/-
Municipal Corporation Area	Rs. 3,000/-	Rs. 20,000/-	Rs. 10,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

****[TABLE G]****

[See Rules 4(g), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual fee for Grant of license for the Next period of settlement
<i>Panchayat Area</i>			
(a) Departmental Store having departments for retail sale of various commodities	Rs. 20,000/-	Rs. 7,00,000/-	Rs. 1,00,000/-
(b) Departmental Store exclusively having departments for retail sale of various types and categories of liquor	Rs. 40,000/-	Rs. 14,00,000/-	Rs. 2,00,000/-
<i>Municipal/ Notified Area</i>			
(c) Departmental Store having departments for retail sale of various commodities	Rs. 1,00,000/-	Rs. 10,00,000/-	Rs. 2,50,000/-
(a) Departmental Store exclusively having departments for retail sale of various types and categories of liquor	Rs. 2,00,000/-	Rs. 20,00,000/-	Rs. 5,00,000/-
<i>Municipal Corporation Area</i>			
(d) Departmental Store having departments for retail sale of various commodities	Rs. 1,50,000/-	Rs. 10,00,000/-	Rs. 5,00,000/-
(a) Departmental Store exclusively having departments for retail sale of various types and categories of liquor	Rs. 3,00,000/-	Rs. 20,00,000/-	Rs. 10,00,000/-

****[Substituted by Notification No. 1368-FT dated. 17.08.2022]****

In addition to the above-mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount

required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE H

[See Rules 4(h), 15, 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 8,000/-	Rs. 1,75,000/-	Rs. 12,000/-
Municipal / Notified Area	Rs. 12,000/-	Rs. 2,75,000/-	Rs. 25,000/-
Municipal Corporation Area	Rs. 25,000/-	Rs. 4,50,000/-	Rs. 30,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE I

[See Rules 4(i), 4(j), 4(k), 4(l), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
<i>Panchayat Area</i> (a) Restaurant-cum-BAR & Theatre, Club, Canteen (except Canteen for Defence Personnel & BSF), or any other places of Public Resort and Entertainment & attached	Rs. 20,000/-	Rs. 4,00,000/-	Rs. 60,000/-

	BAR			
(b)	Hotel-cum-Restaurant-cum-BAR (below 3 Star) & Hotel-cum-BAR	Rs. 20,000/-	Rs. 7,00,000/-	Rs. 1,00,000/-
(c)	Hotel-cum-Restaurant-cum-BAR (3 Star & 4 Star)	Rs. 50,000/-	Rs. 15,00,000/-	Rs. 2,50,000/-
(d)	Hotel-cum-Restaurant-cum-BAR (5 Star & above)	Rs. 2,50,000/-	Rs. 20,00,000/-	Rs. 15,00,000/-
<i>Municipal / Notified Area</i>				
(a)	Restaurant-cum-BAR & Theatre, Club, canteen (except Canteen for Defence Personnel & BSF) or any other Places of Public Resort and Entertainment & attached BAR)	Rs. 50,000/-	Rs. 6,00,000/-	Rs. 2,00,000/-
b)	Hotel-cum-Restaurant-cum-BAR (below 3 Star) & Hotel-cum-BAR	Rs. 1,00,000/-	Rs. 10,00,000/-	Rs. 2,50,000/-
c)	Hote-cum-Restaurant-cum-BAR (3 Star & 4 Star)	Rs. 1,00,000/-	Rs. 20,00,000/-	Rs. 4,00,000/-
d)	Hotel-cum-Restaurant-cum-BAR (5 Star & above)	Rs. 2,50,000/-	Rs. 20,00,000/-	Rs. 15,00,000/-
<i>Municipal Corporation Area</i>				
a)	Restaurant-cum-BAR & Theatre, Club, Canteen (except Canteen for Defence Personnel & BSF), or any other places of Public Resort and Entertainment & attached BAR	Rs. 1,50,000/-	Rs. 10,00,000/-	Rs. 5,00,000/-
b)	Hotel-cum-Restaurant-cum-BAR (below 3 Star) & Hotel-cum-BAR	Rs. 1,50,000/-	Rs. 12,00,000/-	Rs. 5,00,000/-*
c)	Hote-cum-Restaurant-cum-BAR (3 Star & 4 Star)	Rs. 2,50,000/-	Rs. 22,00,000/-	Rs. 10,00,000/-
d)	Hotel-cum-Restaurant-cum-BAR (5 Star & above)	Rs. 3,00,000/-	Rs. 25,00,000/-	Rs. 20,00,000/-

^[Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next Period of settlement^ }
Any airport	Rs. 1,50,000/-	Rs. 10,00,000/-	Rs. 5,00,000/-

¹ [Note. – The State Government may reduce the annual registration fee for grant of license for the next period of settlement in respect of Clubs on the basis of prayers made by such clubs for such reduction of fee after taking into consideration the objectives of setting up the club, activities undertaken by the club in recent times and the amount of profit accrued by the club in the previous financial year.] ¹

¹ [] ¹ Inserted by Notification No. 210- F. T dated 11.02.2020

^[Inserted vide Notification No. 2068-FT dated. 16.12.2022]^

In addition to the above-mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

* Substituted by Notification No. 1438- F.T dated 03.10.2018

TABLE J

[See Rules 4(m), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 500/-	Rs. 1,000/-	Rs. 1,000/-
Municipal / Notified Area	Rs. 500/-	Rs. 1,500/-	Rs. 1,500/-
Municipal Corporation Area	Rs. 500/-	Rs. 2,000/-	Rs. 2,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE K

[See Rules 4(n), 7 and 14]

Location of the Site	Non-refundable Registration fee for	Registration fee for Initial	Annual Registration fee
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	application	Grant of license	for Grant of license for the Next period of settlement
Panchayat Area	Rs. 300/-	Rs. 5,000/-	Rs. 300/-
Municipal / Notified Area	Rs. 300/-	Rs. 5,000/-	Rs. 300/-
Municipal Corporation Area	Rs. 300/-	Rs. 5,000/-	Rs. 300/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license. The security deposit for the existing licenses shall be the amount required to be deposited as security deposit by the licensees as per the relevant rules existing prior to the commencement of these rules.

TABLE L

[See Explanation IV of Rule 4, Rules 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
<i>Panchayat Area</i>			
(a) Restaurant-cum-BAR & Theatre, Club, Canteen (except Canteen for Defence Personnel & BSF), or any other places of Public Resort and Entertainment & attached BAR	Rs. 20,000/-	Rs. 1,50,000/-	Rs. 35,000/-
(b) Hotel-cum-Restaurant-cum-BAR (below 3 Star) & Hotel-cum-BAR	Rs. 20,000/-	Rs. 2,00,000/-	Rs. 1,00,000/-
(c) Hote-cum-Restaurant-cum-BAR (3 Star & 4 Star)	Rs. 35,000/-	Rs. 5,00,000/-	Rs. 1,50,000/-
(d) Hotel-cum-Restaurant-cum-BAR (5 Star & above)	Rs. 1,25,000/-	Rs. 10,00,000/-	Rs. 5,00,000/-
<i>Municipal / Notified Area</i>			
(a) Restaurant-cum-BAR & Theatre, Club, canteen (except Canteen for Defence	Rs. 30,000/-	Rs. 3,00,000/-	Rs. 1,50,000/-

	Personnel & BSF) or any other Places of Public Resort and Entertainment & attached BAR)			
(b)	Hotel-cum-Restaurant-cum-BAR (below 3 Star) & Hotel-cum-BAR	Rs. 75,000/-	Rs. 6,50,000/-	Rs. 2,00,000/-
(c)	Hote-cum-Restaurant-cum-BAR (3 Star & 4 Star)	Rs. 75,000/-	Rs. 10,00,000/-	Rs. 3,50,000/-
(d)	Hotel-cum-Restaurant-cum-BAR (5 Star & above)	Rs. 1,50,000/-	Rs. 10,00,000/-	Rs. 5,00,000/-
<i>Municipal Corporation Area</i>				
a)	Restaurant-cum-BAR & Theatre, Club, Canteen (except Canteen for Defence Personnel & BSF), or any other places of Public Resort and Entertainment & attached BAR	Rs. 1,00,000/-	Rs. 4,00,000/-	Rs. 2,00,000/-
b)	Hotel-cum-Restaurant-cum-BAR (below 3 Star) & Hotel-cum-BAR	Rs. 1,00,000/-	Rs. 7,00,000/-	Rs. 2,00,000/-
c)	Hote-cum-Restaurant-cum-BAR (3 Star & 4 Star)	Rs. 1,00,000/-	Rs. 12,00,000/-	Rs. 5,00,000/-
d)	Hotel-cum-Restaurant-cum-BAR (5 Star & above)	Rs. 2,50,000/-	Rs. 15,00,000/-	Rs. 7,00,000/-

In addition to the above-mentioned registration fees, the applicant(s) of additional BAR license, shall pay as security deposit an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license.

¹[*Note.* – The non-refundable registration fee for application, registration fee for initial grant of license and annual registration fee for grant of license for the next period of settlement payable by a license holder for the second and every subsequent additional bar at the same establishment shall be realized at 50 % of the fees prescribed in the above table.]¹

1 [] 1 Inserted by Notification No. 210- F. T dated 11.02.2020

TABLE M

[See Rules 4(h), 4(i), 4(j), 4(k), 7, 9(1)]

Location of the Site	Monthly Non-refundable Registration fee for temporary bar license	Monthly non-refundable Registration fee for every additional temporary bar
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		license
Panchayat Area	Rs. 5000/-	Rs. 3,000/-
Municipal / Notified Area	Rs. 10,000/-	Rs. 8,000/-
Municipal Corporation Area	Rs. 20,000/-	Rs. 15,000/-

The non-refundable registration fees prescribed above shall be payable in advance for the whole period the temporary bar license is granted.

¹[Provided that the grant of license under clause (dd) * of category 4 for a period not exceeding six months, the monthly non-refundable registration fees shall be payable in advance as per column one and two of TABLE M for the whole period of the temporary license as prescribed under clause E of sub rule (1) of rule 9 of the West Bengal Excise (Selection of New Sites and grant of License for sale of Liquor and certain other Intoxicants) Rules,2003 as amended.]¹

¹[]¹ Proviso Inserted by Notification No. 1438- F.T dated 03.10.2018

[and clause (q)] Omitted by Notification No. 2068- F.T dated 27.12.2019

TABLE N

[See Rules 4(o) and 15]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
Panchayat Area	Rs. 3,000/-	Rs. 30,000/-	Rs. 5,000/-
Municipal / Notified Area	Rs. 4,000/-	Rs. 40,000/-	Rs. 8,000/-
Municipal Corporation Area	Rs. 5,000/-	Rs. 50,000/-	Rs. 10,000/-

In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license.

TABLE O

[See Rules 4(dd), 7 and 14]

Location of the Site	Non-refundable Registration fee for application	Registration fee for Initial Grant of license	Annual Registration fee for Grant of license for the Next period of settlement
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Any Site	Rs. 10,000/-	Rs. 50,000/-	For annual consumption, - <ol style="list-style-type: none"> 1. Up to 5,000 B.L- Rs. 10,000/- 2. More than 5,000 B.L up to 1,00,000 B.L - Rs. 10,000/- plus Rs. 200/- per every 100 B.L exceeding 5,000 B.L to be calculated by rounding off to the next multiple of hundred. 3. Above 1,00,000 B.L – Rs. 2,00,000/- plus Rs. 100/- per every 100 B.L exceeding 100000 B.L to be calculated by rounding off to the next multiple of hundred.
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In addition to the above mentioned registration fees, the applicant(s) shall pay security deposit of an amount equivalent to 1/3 of registration fee for initial grant of license, before grant of such license.

Note- For the purpose of this table “annual consumption” shall mean the total consumption in bulk litres during the preceding 1-year period from the 1st of March to the 28th or 29th February following, as the case may be.

²[TABLE P]² *
[See Rules 4(q)]

* Omitted by Notification No. 2068- F.T dated 27.12.2019

²[]² Inserted by Notification No. 1438- F.T dated 03.10.2018

³[4A. In case of processing any refund to the erstwhile holders of licenses for sale of all kinds of liquor (except tari or pachwai) from a liquor shop under the now omitted category 4 (q), the amounts to be refunded shall be guided by erstwhile TABLE P which is being omitted vide this amendment notification.]³

³[]³ Inserted by Notification No. 2068- F.T dated 27.12.2019.

5. Repeal. - Notification No. 98-EX dated 25th January, 1978, is hereby repealed.
