

Approvals/ Taxes: Jharkhand State Excise Dept.

List of Approval	License/ Renewal Fee	Excise Duty	Other Fee
Setting up Breweries	<p style="text-align: center;">License Fee</p> <p>Production Capacity up to 30 Lakh bulk litre - Rs. 8,00,000 (Eight Lakhs) per financial year or part of financial year Production Capacity 30 – 60 Lakh bulk litre - Rs. 12,00,000 (Twelve Lakhs) per financial year or part of financial year Production Capacity more than 60 Lakh bulk litre - Rs. 15,00,000 (Fifteen Lakhs) per financial year or part of financial year</p> <p style="text-align: center;">Renewal: Same as above</p>	-	-
Setting up Distillery	<p style="text-align: center;">License Fee</p> <p>Production Capacity up to 30 Lakh bulk litre - Rs. 8,00,000 (Eight Lakhs) per financial year or part of financial year Production Capacity 30 – 60 Lakh bulk litre - Rs. 12,00,000 (Twelve Lakhs) per financial year or part of financial year Production Capacity more than 60 Lakh bulk litre - Rs. 15,00,000 (Fifteen Lakhs) per financial year or part of financial year</p> <p style="text-align: center;">Renewal: Same as above</p>	-	-
Hotel, Restaurant & Bar	<p style="text-align: center;">License Fee Structure</p> <p>Five Star Hotel – Rs. 15, 00,000 License fee + 3, 00,000 Security Deposit for financial year (Security Deposit is one time) In Municipal Corporation (Nagar Nigam) (Bokaro Steel City & Jamshedpur) - Rs. 9,00,000 License fee + 3,00,000 Security Deposit for financial year (Security Deposit is one time) In Nagar Parishad Area - Rs. 7,20,000 License fee + 2,00,000 Security Deposit for financial year (Security Deposit is one time)</p>	<p style="text-align: center;">Permit Fee</p> <p>Equivalent to Excise Transport Duty + Bar Transportation fee (5% of JSBCL wholesale value)</p>	-

In Nagar Panchayat Area - Rs. **6,00,000 License fee + 2,00,000 Security Deposit** for financial year (**Security Deposit is one time**)

In Rural Area - Rs. **3,60,000 License fee + 1,00,000 Security Deposit** for financial year (**Security Deposit is one time**)

NOTE: Security Deposit will be applicable for financial year as mentioned above in license fee structure, But License Fee will be applicable on quarterly basis as mentioned below-

If License will be taken in 1st Quarter i.e. From April to June – Full License Fee to be deposited.

If License will be taken in 2nd Quarter i.e. From July to September - 3/4 of license fee to be deposited.

If License will be taken in 3rd Quarter i.e. From October to December – 1/2 of license fee to be deposited.

If License will be taken in 4th Quarter i.e. From January to March – 1/4 of license fee to be deposited.

Renewal License Fee

Five Star Hotel - Rs. 15,00,000 (Fifteen Lakhs) Per financial year

In Municipal Corporation (Nagar Nigam) (**Bokaro Steel City & Jamshedpur**) - Rs. 9,00,000 (Nine Lakhs) Per financial year

In Nagar Parishad Area - Rs. 7,20,000 (Seven Lakhs Twenty Thousand) Per financial year

In Nagar Panchayat Area - Rs. 6,00,000 (Six Lakhs) Per financial year

In Rural Area - Rs. 3,60,000 (Three Lakhs Sixty Thousand) Per financial year

Retail sale of Denatured Spirit	<p style="text-align: center;">License Fee Rs. 50 Paise Per Litre for financial Year or part of financial year at the time of permit</p> <p style="text-align: center;">Renewal: Same as above</p>	-	<p style="text-align: center;">Regulation Fee Import Fee – Rs. 1 per bulk litre Export Fee – Rs. 0.50 per bulk litre</p>
Consumption of foreign liquor by the member in club	<p style="text-align: center;">License Fee</p> <p>In Municipal Corporation (Nagar Nigam) (Bokaro Steel City & Jamshedpur) - Rs. 9,00,000 License fee + 3,00,000 Security Deposit for financial year (Security Deposit is one time)</p> <p>In Nagar Parishad Area - Rs. 7,20,000 License fee + 2,00,000 Security Deposit for financial year (Security Deposit is one time)</p> <p>In Nagar Panchayat Area - Rs. 6,00,000 License fee + 2,00,000 Security Deposit for financial year (Security Deposit is one time)</p> <p>In Rural Area - Rs. 3,60,000 License fee + 1,00,000 Security Deposit for financial year (Security Deposit is one time)</p> <p>NOTE: Security Deposit will be applicable for financial year as mentioned above in license fee structure, But License Fee will be applicable on quarterly basis as mentioned below-</p> <p>If License will be taken in 1st Quarter i.e. From April to June – Full License Fee to be deposited.</p> <p>If License will be taken in 2nd Quarter i.e. From July to September - 3/4 of license fee to be deposited.</p> <p>If License will be taken in 3rd Quarter i.e. From October to December – 1/2 of license fee to be deposited.</p> <p>If License will be taken in 4th Quarter i.e. From January to March – 1/4 of license fee to be deposited.</p>	-	-

	<p style="text-align: center;">Renewal License Fee</p> <p>In Municipal Corporation (Nagar Nigam) (Bokaro Steel City & Jamshedpur) - Rs. 9,00,000 (Nine Lakhs) Per financial year</p> <p>In Nagar Parishad Area - Rs. 7,20,000 (Seven Lakhs Twenty Thousand) Per financial year</p> <p>In Nagar Panchayat Area - Rs. 6,00,000 (Six Lakhs) Per financial year</p> <p>In Rural Area - Rs. 3,60,000 (Three Lakhs Sixty Thousand) Per financial year</p>			
<p style="text-align: center;">Setting up a Distributorship of foreign liquor</p>	<p style="text-align: center;">License Fee</p> <p style="text-align: center;">Minimum 1 Lakhs for financial year or Rs. 3 per LPL/ Bulk Litre depending upon the declared expected consumption in a financial year</p> <p style="text-align: center;">Renewal: Same as above</p>	Excise Duty on IMFL/BEER		
		Type of IMFL	EDP	Excise Duty
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	Up to Rs. 500	Rs. 46 Per Bulk Litre
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	Rs. 501 to Rs. 750	Rs. 57 Per Bulk Litre
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	Rs. 751 to Rs. 1000	Rs. 64.50 Per Bulk Litre
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	Rs. 1001 to Rs. 1550	Rs. 68 Per Bulk Litre
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	Rs. 1551 to Rs. 3000	Rs. 77 Per Bulk Litre
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	Rs. 3001 to Rs. 5000	Rs. 80 Per Bulk Litre
		25 Degree UP IMFL Whisky, Brandy, Rum, Vodka, Zin etc.	More than Rs. 5000	Rs. 100 Per Bulk Litre

		BEER		
		Type of Beer	Excise Duty (Indian Made)	Excise Transport Fee (Imported Foreign Made Beer)
		Upto 5% V/V	Rs. 7.50 Per Bulk Litre	Rs. 7.50 Per Bulk Litre
		Above 5% to 8% V/V	Rs. 14 Per Bulk Litre	Rs. 14 Per Bulk Litre
		More than 8% V/V	Rs. 17.50 per Bulk Litre	Rs. 17.50 per Bulk Litre
Setting up a distributor unit of foreign made foreign liquor	<p align="center">License Fee</p> <p>For Application fee of Form 19 E a Non-refundable fee: Rs. 10,000</p> <p>License fee - Rs. 1,00,000 (One Lakhs) per financial Year or part of financial year</p> <p>Imported foreign liquor label registration fee - Rs. 15,000 per label per financial year or part of financial year:</p> <p align="center">Renewal: Same as above</p>	<p align="center">Permit Fee (For Hotel, Restaurant, Bar & Club)</p> <p>Equivalent to Excise Transport Duty + Bar Transportation fee (5% of JSBCL wholesale value)</p>		<p align="center">Transportation Pass Fee</p> <p>All type of imported foreign Whisky, Brandy, Rum, Zin, Vodka etc. – Rs. 110 Per Bulk Litre</p>
	Setting up a Compounding, Blending, Bonded warehouse & Bottling unit of IMFL Beer	<p align="center">License Fee</p> <p>For Compounding & Blending - Rs. 4,00,000 (Four Lakhs) per financial Year or part of financial year</p> <p>For Bonded warehouse - Rs. 3,00,000 (Three Lakhs) per financial Year or part of financial year</p> <p>For Bottling - Rs. 2,00,000 (Two Lakhs) per financial Year or part of financial year:</p>	-	

	Renewal: Same as above		650ml: Rs. 1.00 per bottle 500ml: Rs. 0.50 per bottle 330ml: Rs. 0.33 per bottle
Setting up Distributor unit of India made wine	License Fee Rs. 1,00,000 (One Lakhs) Per financial Year or part of financial year Renewal: Same as above	Excise Duty on India Made Wine	
		Type of Wine	Excise Duty (Indian Made Wine, Liquor, Champagne etc.)
		Up to 15% V/V	Rs. 15 Per Bulk Litre
		Above 15% V/V	Rs. 20 Per Bulk Litre
Use & Storage of Denatured Spirit	License Fee Rs. 50 Paise Per Bulk Gallon at the time of issuing pass Renewal: Same as above	Import Fee Import Pass fee - Rs. 1.00 per bulk litre	Export Fee Export Pass fee – Rs. 0.50 per Bulk Litre
Wholesale Denatured Spirit	License Fee Rs. 50 Per financial year or part of financial year Renewal: Same as above	Import Fee Import Pass fee - Rs. 1.00 per bulk litre	Export Fee Export Pass fee – Rs. 0.50 per Bulk Litre
Grant of Narcotics ND 5	License Fee Rs. 200 (Two Hundred) per financial year or part of financial year Renewal: Same as above	-	-
Grant of Narcotics ND 2	License Fee Rs. 50 (Fifty Only) per financial year or part of financial year Renewal: Same as above	-	-

Grant of Narcotics ND 1	<p align="center">License Fee Rs. 50 (Fifty Only) per financial year or part of financial year:</p> <p align="center">Renewal: Same as above</p>	-	<p align="center">Advolorem Fee As per notification of Central Govt.</p>																				
License for Manufacturing, Bottling & Storage of Country Liquor	<p align="center">License Fee Non Refundable Application Money – Rs. 5 Lakhs Security Deposit Fee – Rs. 5 Lakhs Registration Fee Rs. 15 Lakhs for 1st Year License Fee Rs. 10 Thousand for financial Year</p> <p align="center">Renewal License Fee Registration Fee Rs. 10 Lakhs for financial year License Fee Rs. 10 Thousand for financial year</p>	<table border="1"> <thead> <tr> <th align="center">SI No.</th> <th align="center">Country Liquor</th> <th align="center">Excise Duty</th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td align="center">75 Degree UP Country Liquor/ Spice Country Liquor</td> <td align="center">Rs. 1.70 Per Bulk Litre</td> </tr> <tr> <td align="center">2</td> <td align="center">60 Degree UP Country Liquor/ Spice Country Liquor</td> <td align="center">Rs. 8.4 Per Bulk Litre</td> </tr> <tr> <td align="center">3</td> <td align="center">40 Degree UP Country Liquor/ Spice Country Liquor</td> <td align="center">Rs. 14.10 Per Bulk Litre</td> </tr> </tbody> </table>		SI No.	Country Liquor	Excise Duty	1	75 Degree UP Country Liquor/ Spice Country Liquor	Rs. 1.70 Per Bulk Litre	2	60 Degree UP Country Liquor/ Spice Country Liquor	Rs. 8.4 Per Bulk Litre	3	40 Degree UP Country Liquor/ Spice Country Liquor	Rs. 14.10 Per Bulk Litre								
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	Wine, Low Strength Carbonated Alcohol Beverages, Medium Liquor		
3	For sale of any quantity of a particular brand of India made Foreign Liquor, Beer, Wine, Low Strength Carbonated Alcohol Beverages, Medium Liquor to canteen stores department (CSD)/ Military Forces & Para Military Forces	Rs. 60,000/- for each label	Rs. 30,000/- for each label
4	For sale of any quantity of country liquor & Spiced country liquor	Rs. 30,000/- for each label	Rs. 15,000/- for each label
Late Fee for Renewal of Label/Labels			
Sl. No.	Date of Submission of an Application	Late Fee	
1	Between 16 th February and 31 st March of the current financial year	Rs. 10,000/- for each label	
2	Between 1 st April to 30 th June of the next financial year	Rs. 15,000/- for each label	
3	After 30 th June	Re-Registration of the label is required	