

## **ANNEXURE-I**

### **REGISTRATION OF BRAND, LABELS AND CAPSULES**

#### **Pre-Operation Approvals (CFO)**

##### **Application for Brand/Label Registration of Liquor:**

- Application shall be made only by the Company (Brand Owner) along with all supporting documents.
- Application for registration of liquor brand, label and capsules etc. shall be made to the Commissioner of Excise, Tripura at least two week prior to its sale or offer of sale.
- Application for renewal for liquor brand, label and capsules etc. shall be made to the Commissioner of Excise, Tripura within the fifteenth day of the month of March each year.
- The applications are pre-scrutinized to verify that the application is in full form with all required enclosures.
- The deficiencies in the application will be informed to the applicant.

##### **Processing of the Application:**

- If the application is found in order, the Commissioner of Excise, Tripura will allocate an inspector to inspect the submitted brand, labels and capsules etc.
- The inspector then submits the report with his/her opinion to the Department.
- On being satisfied the Commissioner of Excise, Tripura shall fix necessary registration/renewal fees whichever is applicable and realize the same from the concerned company.
- On received of the fees, necessary Order/Notification will be issued for registration/renewal of the liquor brand, labels and capsules etc.
- The Notification of registration/renewal of liquor granted shall be valid for a financial year i.e. 1<sup>st</sup> April to 31<sup>st</sup> March, 2020.
- The Commissioner of Excise, Tripura may summon the applicant as and when required.

##### **Fees:**

- Registration fees – Rs.80,000/- (Rupees Eighty Thousand) only annually per brand per volume.
- Renewal fees – Rs.50,000/- (Rupees Fifty Thousand) only annually per brand per volume.

##### **Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.



### **Checklist of Documents to be submitted with the Application for Registration/Renewal:**

- Undertaking that the company shall be bound to supply its products (intoxicant) which are duly registered in Tripura to all Licensed Bonded Warehouse of the State, subject to the payment of the cost of the products and fulfilment of business policy/terms and conditions of this Company.
- Capsules of every volume which are to be registered/renewed shall be submitted for the purpose of enquiry.
- Notary Affidavit regarding submission of Utilization Certificate on monthly basis to the Collector of Excise and affixing of holograms on each and every bottle of IMFL, Beer and Country Liquor etc.
- Particulars to be shown on the labels :-
  - a) The labels must specify the nature of the liquor contained therein, i.e. whether it is Whisky, Brandy, Gin, Rum, Country Liquor or any other alcoholic beverages.
  - b) The name and full address of the distiller/compounder/blender/brewer/bottler etc. where it is bottled and country of origin.
  - c) Labels should be inscribed with the Statutory Warning saying that "Consumption of liquor is injurious to health".
  - d) The warning at point number c) above shall also be printed in Kokborok and Bengali language.
  - e) Labels should also be printed with words i.e. "Not for sale to persons below 21 years of age".
  - f) For the foreign liquor and country liquor for sale in Tripura shall be printed with "For sale in Tripura only".
  - g) For the liquor to be exported outside Tripura shall be printed with "Not for sale in Tripura".
  - h) Label should be printed with Maximum Retail Price (MRP), date of manufacture and expiry in case of Can Beer/Pet bottle.
  - i) Every label shall be authenticated by the applicant with his seal, signature and year of registration/renewal.
  - j) The brand name and the alcoholic strength of the liquor products and the measures in litre it is proposed to be sold.
  - k) 10 numbers of Labels of each brands and volume to be submitted along with the application having duly authenticated by the applicant in the backside of the each labels.

### **Timelines for Registration/Renewal:**

- 21 (Twenty One) days.

**LICENSE FOR WAREHOUSE, RETAIL FL SHOP & CL SHOP**

**Procedure for Settlement of Warehouse, Retail FL Shop & CL Shop:**

- Settlement of Warehouse, Retail FL Shop & CL Shop is done through e-tender.
- Tender inviting authority is the Collector of Excise (DM & Collector).
- Detailed NIT publish in the e-tender portal ([www.tripuratenders.gov.in](http://www.tripuratenders.gov.in)).
- e-tender open after minimum of 21 days of the publication.
- Technical bid open first.
- Field enquiry is done thereafter.
- After completion of technical bid process, financial bid is open.
- If the bid is found in order as per terms and condition of the tender, the Collector of Excise (DM & Collector) sent to the Commissioner of Excise, Government of Tripura along with recommendation for Government approval.
- License is issued to the successful bidder after approval of the Government and on realization of license fees.

**Period of Settlement:**

- Granted for any period not exceeding 3(three) years.

**Maximum Reserve Fee (MRF):**

- Fixed by the Government as per Rule- 154(2) read with tender guideline dated 23-08-2019.

**Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.

**Checklist of Documents to be submitted by the bidders:**

- The bidders to be uploaded the documents required as per terms and condition of the tender publish at [www.tripuratenders.gov.in](http://www.tripuratenders.gov.in)

**Timelines for approval of License:**

- Approval – 21 (Twenty One) working days (CFE) subject to condition there is no litigation.
- Issuance of License – 05 (Five) working days (CFO).

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**LICENSE FOR DENATURED SPIRIT**

**Pre-Operation Approvals (CFO)**

**Application for license of Denatured Spirit:**

- Application for granting license for Denatured Spirit shall be made to the Collector of Excise (DM & Collector).

**Processing of the Application:**

- If the application is found in order, the Collector of Excise (DM & Collector) will allocate an inspector to conduct an enquiry for suitability of the location.
- The inspector then submits the enquiry report with his opinion.
- On satisfaction of the report, the Collector of Excise (DM & Collector) sent to the Commissioner of Excise, Government of Tripura along with recommendation for Government approval.
- License is issued to the applicant after approval of the Government and on realization of requisite license fee.

**Fees:**

The holder of a license for the wholesale sale of denatured spirit shall pay in advance an annual fee at the rates mentioned in the following table

SI No.	Quantity	Fees
1	For sales not exceeding 10000 litres	Rs.1000/-
2	For sales exceeding 10000 litres but not exceeding 22730 litres.	Rs.2000/-
3	For sales exceeding 22730 litres but not exceeding 45460 litres.	Rs.3000/-
4	For sales exceeding 45460 litres but not exceeding 90930 litres.	Rs.4000/-
5	For sales not exceeding 2275 litres	Rs.200/-
6	For sales exceeding 2275 litres but not exceeding 4550 litres.	Rs.400/-
7	For sales exceeding 4550 litres & for every 2275 litres or part thereof.	Rs.400/-

**Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.

**Checklist of Documents:**

- The applicant may submit document like Citizenship, address proof, PAN card, Tax Clearance, GST Registration, land documents of the proposed shop etc.

**Timelines for approval of License:**

- Approval – 28 (Twenty Eight) days (CFE).
- Issuance of License – 07 (Seven) days (CFO).

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## ANNEXURE-IV

### ISSUANCE OF IMPORT PERMIT FOR IMFL, BEER & CL

#### **Application for issuance of Import Permit for Foreign Liquor, Beer and Country Liquor:**

- Licensee of the Warehouse submits the application for import permit to the Commissioner of Excise, Tripura, Gurkhabasti.
- The deficiencies in the application will be informed to the applicant.

#### **Processing of the Application:**

- If the application is found in order, the Commissioner of Excise, Tripura send the application to the O/o the Collector of Excise (DM & Collector) for verification.
- The O/o the Collector of Excise (DM & Collector) forwards the verification report to the Commissioner of Excise, Tripura.
- Assess the Excise Duty and Import Fee.
- Order of Deposit is issued to the Applicant.
- Import Permit is issued to the applicant on realization of the Excise Duty and Import Fee.
- The Import permit is valid for maximum 90 (Ninety) days.

#### **Fees:**

- Import Fee – IMFL - @ Rs.20/- per BKL.  
BEER - @ Rs.10/- per BKL.
- Excise Duty - The User can view the rates and tariffs for Excise Duty at [www.taxes.tripura.gov.in](http://www.taxes.tripura.gov.in)

#### **Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.

#### **Checklist of Documents:**

- Application to be submitted in the prescribed format. The user can view the prescribed format for applying Import Permit at [www.taxes.tripura.gov.in](http://www.taxes.tripura.gov.in)

#### **Timelines for Import Permit of IMFL, BEER, & CL:**

- Sending the application to the Collector of Excise (DM & Collector) for verification – 02 (Two) days.
- Verification – 03 (Three) days.
- Issuance of Deposit Order – 02 (Two) days.
- Issuance of Import Permit – 03 (Three) days.

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**ANNEXURE-V**

**ISSUANCE OF RETAIL TRANSPORT PERMIT FOR IMFL, BEER & CL**

**Pre-Operation Approvals (CFO)**

**Application for issuance of Retail Transport Permit for Foreign Liquor, Beer and Country Liquor:**

- Licensee of the Retail FL & CL Shops shall submit the application for Retail Transport Permit to the Collector of Excise (DM & Collector) in the prescribed format.
- The deficiencies in the application will be informed to the applicant.

**Processing of the Application:**

- If the application is found in order, O/o the Collector of Excise (DM & Collector) assess the Literage fee on the quantity applied.
- On realization of the assessed Literage fees , Retail Transport Permit is issued to the applicant.

**Fees:**

- Excise Duty paid advanced by the Licensee of Warehouses. Only Literage fees realized from the Licensee of Retail FL & CL Shops prior issuance of Retail Transport Permit at prescribed rate. The User can view the rate for Literage fees at [www.taxes.tripura.gov.in](http://www.taxes.tripura.gov.in)

**Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.

**Checklist of Documents:**

- Application to be submitted in the prescribed format. The user can view the prescribed format at [www.taxes.tripura.gov.in](http://www.taxes.tripura.gov.in)

**Timelines for Issuance for Retail Transport Permit:**

- 04 (Four) Days (CFO).

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**LICENSE FOR COUNTRY LIQUOR BOTTLING UNIT**

**Application for License for setting up Country Liquor Bottling Unit:**

- Applicant shall apply in writing to the Excise Commissioner along with required enclosures.
- The deficiencies in the application will be informed to the applicant.

**Processing of the Application:**

- On receipt of the application, the Excise Commissioner shall verify or inquire the suitability of the site, and buildings, if thereby any already and on any other points as he deems necessary and decide whether the license for the opening of the Country liquor bottling unit should be granted or not taking into full consideration the purpose for which it is proposed to open the Country liquor bottling unit and the demand or necessity for such a Country liquor bottling unit.
- The Excise Commissioner shall inform the applicant through Letter of Intent (LoI) regarding the sanction of the opening of Country liquor bottling unit.
- The applicant shall then be called upon to make arrangements for the construction of the Country liquor bottling unit. Upon completion of the building and after the stills and other appliances and apparatus have been set up, he must deposit two fresh copies of the plans with the Excise Commissioner, who shall cause them to be verified in any manner he thinks proper and for comparison with the plans first submitted. The applicant shall be required to obtain necessary clearance from relevant Departments regarding the setting up of the Country liquor bottling unit. The licence may be granted by the Excise Commissioner as per Rule 52(7) of the Tripura Excise (Fifteenth Amendment) Rules, 2018 in the prescribed form. The applicant shall be bound to conform to the wishes of the Excise Commissioner within a reasonable time to be fixed by the officer regarding any addition or alteration to the buildings, stills, vats or other permanent apparatus or plant which he considers necessary, whether before or after the final plans are submitted for the proper security of the revenue or to render illicit practices impracticable.
- No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Excise Commissioner. When any such additions or alterations are made fresh plans must be submitted to the Excise Commissioner with a certificate from the concerned Collector of Excise that they are correct.
- It will be opened to the Excise Commissioner to verify at any time any of the descriptions and plans above mentioned, and on proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plans may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Excise Commissioner. The Country liquor bottler shall be bound to carry out such rectification within a reasonable time to be fixed by the Excise Commissioner.



- **Security deposit:-**

- a) Before the license to work the Country liquor bottling unit is granted by the Excise Commissioner, the Country liquor bottler shall give a security of Rs. 1,00,000/- (Rupees One Lakh) only as prescribed vide Sl. No. 5 of the Notification No.F.II-5(4)-EX/18/82-90 dated 14-01-2019 in cash or Government Promissory Notes for the due observance of the conditions of the license :
- b) The Country liquor bottler shall also execute a bond in the prescribed form pledging the Country liquor bottling premises, stills, all apparatus and utensils employed in the manufacture of spirit and the stock-in-trade for the due discharge of all payments which may become due to the Government:

Provided that in lieu of so pledging the Country liquor bottling premises the Country liquor bottler may deposit Government Promissory Notes of such value as the Excise Commissioner may direct, and execute an indemnity bond of a value fixed by the Excise Commissioner.

**Period of License:**

- 01 (One) Year.

**Fees:**

- License Fee - Rs.5,00,000/- (Rupees Five Lakhs) only per annum.
- Renewal Fee - Rs.5,00,000/- (Rupees Five Lakhs) only per annum.

**Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.

**Checklist of Documents to be submitted with the Application:**

- The name or names, and the address or addresses, of the person or persons applying.
- The purpose for which the Country liquor bottling unit is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein.
- The name of the place in which, the site on which and the building in which the Country liquor bottling unit is to be constructed or worked. Correct plan of the building which he intends to use or to construct for his Country liquor bottling unit, and a plan showing the position of stills, vats and other permanent apparatus therein, and a list of store-rooms, warehouse, etc. connected therewith. In this regard, a sketch shall be submitted along with the application.
- The number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up and the size and capacity of such stills, etc. In this regard, a Project report shall be submitted along with the application.
- The date from which, in the event of a license being granted to him, the applicant proposes to commence working the Country liquor bottling unit.

**Timelines for approval and issue of License:**

- Issuance of LoI – 25 (Twenty Five) days (CFE).
- Approval for License - 25 (Twenty Five) days (CFO).
- Issuance of License – 05 (Five) days (CFO).



**LICENSE FOR FOREIGN LIQUOR BOTTLING UNIT**

**Application for License for setting up Foreign Liquor Bottling Unit:**

- Applicant shall apply shall apply in writing to the Excise Commissioner <sup>through</sup> the Collector of Excise (DM & Collector) along with required enclosures.
- The deficiencies in the application will be informed to the applicant.

**Processing of the Application:**

- On receipt of the application, and after consulting the Collector regarding the suitability of the site, and buildings, if there by any already and on any other points and on receipt of the Collector's opinion and after such further inquiry as he deems necessary, the Excise Commissioner shall decide whether the license for the opening of the distillery should be granted or not. The number of distilleries which can be allowed to be opened in Tripura mainly for the supply of country spirit, is limited and in deciding whether a license for the working of a distillery is to be granted or not, the Excise Commissioner will take into full consideration the purpose for which it is purposed to open the distillery and the demand or necessity for such a distillery.
- If the Excise Commissioner sanctions the opening of a distillery, he shall so inform the applicant and the Collector of Excise.
- The applicant shall then be called upon to make arrangements for the construction of the distillery. Upon completion of the building and after the stills and other appliances and apparatus have been set up, he must deposit two fresh copies of the plans with the Collector, who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Excise Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval by the Excise Commissioner, the Collector will be instructed to grant a license to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes of the Excise Commissioner within a reasonable time to be fixed by the officer regarding any addition or alteration to the buildings, stills, vats or other permanent apparatus or plant which he considers necessary, whether before or after the final plans are submitted for the proper security of the revenue or to render illicit practices impracticable.
- No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Excise Commissioner obtained through the officer-in-charge and the Collector. If the Excise Commissioner so directs, such additions or alterations may be permitted by the collector subject to the Excise Commissioner's approval. When any such additions or alterations are made fresh plans must be submitted to the Excise Commissioner through the Collector with a certificate from the Officer-in-charge that they are correct.
- It will be open to the Excise Commissioner to verify at any time any of the descriptions and plans above mentioned, and on proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plants may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Excise Commissioner. The distiller shall be bound to carry out such rectification within a reasonable time to be fixed by the Excise Commissioner.
- Before the license to work the distillery is granted by the Collector, the distiller shall give a security of Rs. 50,000.00 in cash or Government Promissory Notes for the due observance of the conditions of the license :

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Provided that in the case of a distiller who is required to pay the fee under the proviso to Rule 55, the amount of security shall be Rs. 1,000/-or such other higher sum as may be fixed by the Excise Commissioner.

- The distiller shall also execute a bond in the prescribed form pledging the distillery premises, stills, all apparatus and utensils employed in the manufacture of spirit and the stock-in-trade for the due discharge of all payments which may become due to the Government:

Provided that in lieu of so pledging the distillery premises the distiller may deposit Government Promissory Notes of such value as the Excise Commissioner may direct, and execute an indemnity bond of a value fixed by the Excise Commissioner.

- The license for a distillery must be renewed annually. Such renewal will be granted by the Collector subject to the approval of the Excise Commissioner.

**Period of License:**

- 01 (One) Year.

**Fees:**

- License Fee - Rs.5,00,000/- (Rupees Five Lakhs) only per annum.
- Renewal Fee - Rs.5,00,000/- (Rupees Five Lakhs) only per annum.

**Mode of Payment:**

- Through [www.egras.tripura.gov.in](http://www.egras.tripura.gov.in) online portal.

**Checklist of Documents to be submitted with the Application:**

- The name or names, and the address or addresses, of the person or persons applying.
- The purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein.
- The name of the place in which, the site on which and the building in which the distillery is to be constructed or worked.
- The number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up and the size and capacity of such stills, etc.
- The date from which, in the event of a license being granted to him, the applicant proposes to commence working the distillery.
- The amount of security which the applicant is ready to furnish for the due performance of the conditions on which a license may be granted to him.
- A correct plan of the building which he intends to use or to construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein, and a list of store-rooms, warehouse, etc. connected therewith.

**Timelines for approval and issue of License:**

- Issuance of LoI – 25 (Twenty Five) days (CFE).
- Approval for License - 25 (Twenty Five) days (CFO).
- Issuance of License – 05 (Five) days (CFO).