

**GOVERNMENT OF ODISHA  
EXCISE DEPARTMENT**

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No. 1740 / Ex.,  
**EXC-POL-POL-0011-2024**

Date. **26.03.2026**

From

Smt. Archana Das Pattanaik, IAS  
Additional Secretary to Government

To

The Excise Commissioner,  
Odisha, Cuttack.

Sub:

Excise Policy (Excise Fee, Duty and Margin Structure along with Regulatory Guidelines) for the year 2026-29 (from 1st April, 2026 to 31st March, 2029 or until a new policy supersedes the existing policy).

Sir,

I am directed to say that Government, after careful consideration, have been pleased to approve the Excise Policy (Excise Fee, Duty and Margin Structure along with Regulatory Guidelines) from 1st April, 2026 onwards. These regulatory guidelines and various fees shall be effective from 1st April, 2026 and will continue up to 31st March, 2029 or till a new policy supersedes the existing policy.

The Excise Policy (Excise Fee, Duty and Margin Structure along with Regulatory Guidelines) from 1st April, 2026 onwards so approved is enclosed herewith for necessary action.

Encl: As above

Yours faithfully

*A. Pattanaik*  
26/03/2026

Additional Secretary to Government

**Memo No. 1741 / Ex., dated. 26.03.2026**

Copy forwarded to Additional Secretary to Hon'ble Chief Minister/ P.S to Hon'ble Minister, Excise/ OSD to Chief Secretary, Odisha/ P.S to DC-cum-ACS, Odisha/Sr. P.S. to Principal Secretary to Govt., Excise Department for kind information.

*A. Pattanaik*  
26/03/2026

Additional Secretary to Government

**Memo No. 1742 / Ex., dated. 26.03.2026**

Copy forwarded to the Principal Secretary to Government, Finance Department/ Principal Secretary, Industries Department for kind information and necessary action.

*A. Pattanaik*  
26/03/2026

Additional Secretary to Government

**Memo No. 1743 / Ex., dated. 26.03.2026**

Copy forwarded to the Managing Director, OSBC Ltd., Bhubaneswar/ FA-cum-Joint Secretary to Government, Excise Department for information and necessary action.

*AD Pattanait*  
26/03/2026  
Additional Secretary to Government

**Memo No. 1744 / Ex., dated. 26.03.2026**

Copy forwarded to All Collectors/ All EDCs/ All Supdts. of Excise for information and necessary action.

*AD Pattanait*  
26/03/2026  
Additional Secretary to Government

**Memo No. 1745 / Ex., dated. 26.03.2026**

Copy forwarded to the Head, State Portal, IT Centre, Lok Seva Bhawan Building for information and necessary action.

*AD Pattanait*  
26/3/2026  
Additional Secretary to Government

**GOVERNMENT OF ODISHA**  
**EXCISE DEPARTMENT**

**Excise fee, Excise Duty & Margin Structure along with Regulatory Guidelines**  
**(2026-27 to 2028-29)**

**OBJECTIVES**

This Excise Policy is issued with an aim of striking a balance amongst the following 3 key objectives.

- a. **Regulation:** Regulate and control the activities related to manufacturing, transportation, import, export, sale and possession of liquor and other intoxicants.
- b. **Revenue:** Prevent loss of Excise revenue through appropriate Policy intervention and enforcement measures.
- c. **Socially Responsible:** Minimize health risk to consumers by ensuring supply of legitimate potable liquor and prevent circulation of ID and spurious liquor. Generate awareness by taking up campaign against alcoholism & addiction, use of drugs and banned substances.

**INTRODUCTION**

The policy guidelines seek to improve efficiency of processes associated with manufacture, import, export, transport and sale of alcoholic beverages and other intoxicants while attaching due priority to health and well-being of citizens of the State. The Policy seeks to highlight and put renewed emphasis in the following areas:

- a. Putting in place effective enforcement measures such as improved intelligence collection, better infrastructure & resource augmentation, capacity enhancement of enforcement staff, harnessing modern technology for monitoring & supervising etc.
- b. Emphasis on Public Safety by taking up IEC campaigns to make people aware about the ill effects of consumption of illicit/spurious liquor.
- c. Continuous emphasis on automation of various processes such as issue of Permits/ Passes/ Licenses/ Payments etc. to promote transparency.
- d. Implementation of Track & Trace system for tracking of ENA from distilleries to the Bottling units and each liquor bottle from manufacturing unit to sale point & integration of all related online processes.

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- e. To cover all manufacturing units (including OS liquor) and shops under CCTV surveillance system integrated with Excise Commissioner's office and concerned district offices.
- f. Strengthening & up-gradation of existing excise chemical laboratories in the State through technology & manpower.
- g. Increase number of depots of OSBCL in suitable locations with an objective to have more depot space and for convenience of all stakeholders
- h. Minimum Guaranteed Excise Revenue (MGER) to be implemented instead of Minimum Guaranteed Quantity from (MGQ)

### **TENURE OF THE POLICY**

The policy will remain in force from 1st April, 2026 to 31<sup>st</sup> March 2029 or until a new policy supersedes the existing policy. However, Govt. may review policy provisions anytime within the policy period keeping in view revenue receipts and other circumstances and may bring in amendments if required.

### **STRUCTURE OF EXCISE POLICY DOCUMENT**

This Excise Policy document contains 10 (Ten) parts as described below.

- PART-A: Manufacturing Units and Suppliers of Potable liquor
- PART-B: Non-Potable and other Intoxicants
- PART-C: Retail "OFF" shops including Premium "OFF" shops & Super Premium "OFF" shops
- PART-D: Retail "ON" shops
- PART-E: Retail "CL" shops
- PART-F: Retail Bhang, Tari & Pochwai Shops
- PART-G: Out-still System (Liquor from Mohua Flower)
- PART-H: Odisha State Beverages Corporation Ltd (OSBCL)
- PART-I: Regulation, Enforcement and Awareness Drive
- PART-J: Miscellaneous



## **PART-A**

### **1. MANUFACTURING UNITS & SUPPLIERS OF POTABLE LIQUOR**

This section describes various fees related to application, renewal, registration etc. to be deposited by the manufacturers/ suppliers of potable liquor. Country Liquor is the terminology used for liquor, which does not fall under the category of Beer & Foreign Liquor (including India Made Foreign Liquor/ Ready-to-Drink/ Low Alcoholic-Beverages) and Wine. ENA based Country Liquor manufactured by private players as well as by ACSIL fall under the category of Country Liquor (CL). Liquor made from Mohua flower in Out-Still units & sold through Out-Still shops shall also fall under the category of Country L iquor and will be described as Mohua-based Out-Still Country Liquor.

#### **1.1 All Types of Application Fees and Registration Fees (Non-refundable) for different types of Manufacturing units**

<b>SL no</b>	<b>Category</b>	<b>2026-27 (in Rs)</b>	<b>2027-28 (in Rs)</b>	<b>2028-29 (in Rs)</b>
I	Application fee for granting license for new Brewery / Winery / Distillery /Bottling units in the State	1,20,000/-	1,20,000/-	1,20,000/-
II	Application Fee for Renewal of existing license of Brewery / Winery / Distillery/ Bottling Units in the State	1,44,000/-	1,72,800/-	2,07,400/-
III	Application fee for granting new/renewal of license for a Microbrewery	30,000/-	30,000/-	30,000/-
IV	Application fee (per label) for Registration of new label/ renewal of existing label (for all type of alcoholic beverages)	12,000/-	12,000/-	12,000/-

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SL no	Category	2026-27 (in Rs)	2027-28 (in Rs)	2028-29 (in Rs)
V	Annual Composite Label Registration fee for manufacturing units/suppliers for exporting IMFL/ Wine/ LAB/ RTD/ Beer) to outside the State (per supplier for all export brands)	1,20,000/-	1,44,000/-	1,72,800/-
VI	Application fee for obtaining NOC/Extension of NOC/Permission for establishment of Brewery/Winery/Distillery/Bottling Units etc.	1,80,000/ -	2,16,000/ -	2,59,200/ -

**Table 1**

The above-mentioned application fees are non-refundable; meaning thereby that the fees will not be refunded irrespective of the final status of applications.

**1.2 Annual License Fee for Distillery (Producing Extra Neutral Alcohol (ENA), Rectified Spirits (RS), Grain Neutral Spirits (GNS) etc. from Molasses, Grains, Mohua flower or any other inputs of agricultural origin, meant for supply to manufacturing units of potable liquor)**

Annual license fee for existing Distilleries for policy period is calculated based on actual production of Spirits in these units during Jan-Dec of previous calendar year, or Rs **15 Lakh** per annum, whichever is higher. License fee is to be calculated based on following BL slabs, with respective slab rate applicable on actual production levels. For example, a unit producing 60 lakh BL of spirit pays License fee @ Rs1.50 per BL for first 50 lakh BL produced, and @ Rs 1.40 per BL for remaining 10 lakh BL (refer Table 2). Total Production in the unit i.e. production meant for consumption within the State of Odisha as well as for export to outside Odisha is considered for calculation of Annual License fee of the concerned distillery. Total production will also include the production on behalf of the tie-up or franchisee units.

SL no	Annual License fee slabs for existing distillery units	License fee rate applicable for Distillery (₹ per BL)		
		2026-27	2027-28	2028-29

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I	Production up to 50 Lakh BL	1.50	1.65	1.80
II	Additional production above 50 Lakh BL and up to 100 Lakh BL	1.40	1.55	1.70
III	Additional production above 100 Lakh BL	1.00	1.10	1.20

**Table 2**

**1.3 Annual License Fee for Bottling Units/Brewery/Winery (IMFL, Wine, Beer and Country Liquor for Production, Compounding, Blending and Bottling in existing units)**

Annual license fee for existing bottling/ manufacturing units i.e. IMFL Bottling units/ Winery/Brewery/Country Liquor Bottling Units, etc. for policy period is calculated based on actual production of Alcoholic Beverages in these units during Jan-Dec of the previous Calendar year, or ₹ **15 Lakh** per annum, whichever is higher. Actual production will also include the production of Alcoholic beverages by the licensee on behalf of the tie-up or franchisee units and the production made for export purpose. Annual License fee is to be calculated based on LPL (IMFL & Wine) & BL (Beer & RTD/ LABs) slabs, with respective slab rate applicable on actual production levels, which includes the production meant for sale within Odisha as well as export to outside Odisha. For example, a unit producing 120 lakh LPL/ BL pays License fee @ ₹ 2.75 per LPL/ BL for first 50 lakh LPL/ BL produced, and @ ₹ 2.20 per LPL/ BL for 51-100 lakh LPL/BL and @ ₹ 1.65 for remaining 20 Lakh LPL/BL. Refer Table 3.

SL no	License fee slabs for existing production units	Annual License Fee rate applicable (₹Per LPL/BL)		
		2026-27	2027-28	2028-29
I	Production of alcoholic beverages up to 50 lakh LPL/BL	2.75	3.00	3.30
II	Additional production above 50 lakh LPL/ BL and up to 100 Lakh LPL/ BL	2.20	2.40	2.65
III	Additional production above 100 lakh LPL/BL	1.65	1.80	2.00

**Table 3**

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An existing licensee, when enters into a tie-up with another unit or takes up franchise of another unit, will pay one-third of the Annual License fee as mentioned above, for the first year of production over and above the license fee paid as an existing unit.

**1.4. Annual license Fee for new production units (for the 1<sup>st</sup> year of operation) & new/existing microbreweries**

For new Distilleries, Manufacturing units, Storage units, export units and new/existing Microbreweries, following annual license fee will be applicable during the policy period.

SL no	Annual License fee for new production units & others	Category-wise amount (₹ In Lakh)		
		2026-27	2027-28	2028-29
I	Annual license fee for new Distillery (including ENA columns)	15	15	15
II	Annual license fee for a new Bottling Unit	15	15	15
III	Annual license fee for a new Brewery	15	15	15
IV	Annual license fee for a new Winery	3	3	3
V	Annual license fee for a new Mohua flower-based Distillery or a new production line for Mohua flower distillation in an existing distillery for production of Mohua flower-based IMFL/CL/RTD.	1	1	1
VI	Annual license fee for a new Mohua flower-based Brewery or a new production line for Mohua flower-based Beer/RTD in an existing Brewery	1	1	1

SL no	Annual License fee for new production units & others	Category-wise amount (₹ In Lakh)		
		2026-27	2027-28	2028-29
VII	Annual license fee for new/existing Microbrewery (without 'Restaurant ON' license)	5 (for all locations)	5 (for all locations)	5 (for all locations)
VIII	Annual license fee for new/existing Microbrewery (with 'Restaurant ON' license)	Microbrewery may apply for "Restaurant ON" License separately		
IX	Annual export license fee for IMFL (Incl. RTD/LAB /WINE / BEER brands for supplier	2.2	2.4	2.6
X	Annual license fee for separate warehouse made for storage of IMFL (Incl. RTD/LABs/WINE / BEER meant for export	1.1	1.2	1.3

**Table 4**

**1.5 Annual Composite Label Registration Fee (ACLRF)**

As per Rule-102 (3)(c) of Odisha Excise Rules, 2017, the pack sizes prevalent in National or International Market are allowed for Registration of the Label. The existing supplier would need to pay one-time Annual Composite Label Registration fee for the Policy Period based on total number of cases (all labels included) supplied to OSBCL Depots during January to December of previous calendar year (total number of cases (all labels included) supplied to OSBCL for both civil and defence products (refer Table 5)). Once the composite Label Registration Fee is paid for the year, the existing supplier can bring in as many labels, without any Additional Label Registration Fee, after getting them duly approved from Excise Commissioner. Excise Office should ensure that the applicable fee rate as mentioned in the policy is communicated at the time of label registration.

Annual Composite Label Registration Fee (ACLRF)	Fee amount for Existing Suppliers (₹)			
	2026-27	2027-28	2028-29	For new manufacturing units/ suppliers Annually for policy period
Foreign Liquor Suppliers (FMFL/ IMFL/Wine)	ACLRF = ₹ 9.00*No. of cases supplied to OSBCL in 2024  <b>OR</b> ₹ 2,00,000, whichever is higher	ACLRF = ₹ 10.00*No. of cases supplied to OSBCL in 2025  <b>OR</b> ₹ 2,00,000, whichever is higher	ACLRF = ₹ 11.00*No. of cases supplied to OSBCL in 2026  <b>OR</b> ₹ 2,00,000, whichever is higher	1,80,000  (Existing 1,50,000)
Beer Suppliers (Beer/ RTD/ LAB)	ACLRF = ₹ 8.00*No. of cases supplied to OSBCL in 2024  <b>OR</b> ₹2,00,000, whichever is higher	ACLRF = ₹ 9.00*No. of cases supplied to OSBCL in 2025  <b>OR</b> ₹2,00,000, whichever is higher	ACLRF = ₹ 10.00*No. of cases supplied to OSBCL in 2026  <b>OR</b> ₹2,00,000, whichever is higher	1,80,000  (Existing 1,50,000)
Country Liquor suppliers	ACLRF = ₹5.00*No. of cases supplied to OSBCL in 2024  <b>OR</b> ₹ 1,50,000, whichever is higher	ACLRF = ₹6.00*No. of cases supplied to OSBCL in 2025  <b>OR</b> ₹ 1,50,000, whichever is higher	ACLRF = ₹7.00*No. of cases supplied to OSBCL in 2026  <b>OR</b> ₹ 1,50,000, whichever is higher	1,20,000  (Existing 1,00,000)

**Table 5**

To ensure that popular and quality alcoholic beverages are available in the State and to reduce the operational inefficiencies related to non-moving IMFL/ Beer/ RTD products, for registration of new labels / brands in the State; the new labels/ brands of various categories of liquor must qualify the following eligibility criteria.

**A. In case of new IMFL Labels/ Brands with Offer Price per standard Case\* < ₹ 2000/- and, India made Beer & RTD Labels/ Brands with Offer Price per standard Case\* < ₹ 550/-**

The new label/ brand shall be allowed for registration in Odisha, only if different labels (including all pack sizes) of the brand has sold a minimum of **40,000** (forty thousand) cases in India in any of the three preceding financial years/current year. The label/ brand owner must provide the year-wise details of sale of such brand in other States along with an affidavit to this effect.

**B. In case of IMFL Labels/ Brands with Offer Price per standard Case\* from ₹ 2000/- to ₹ 5000/-and, India made Beer & RTD Labels/ Brands with Offer Price per case\*  $\geq$  ₹ 550/-**

The new label/ brand shall be allowed for registration in Odisha, only if different labels (including all pack sizes) of the brand has sold a minimum of **10,000** (ten thousand) cases in any of the three preceding financial years/ current year in India. The label/ brand owner must provide the year-wise details of sale of such brand in other States along with an affidavit to this effect.

**C. The above criterion for new label registration is not applicable for the following labels/ brands. Such labels can be registered as per the existing process**

- i. India Made Foreign Liquor (IMFL) with offer price per standard Case\* >Rs.5,000/- (Rupees Five Thousand),
- ii. India Made Wine
- iii. Liquor Imported in Bulk and Bottled in India brands (BII),
- iv. Country Liquor Brands
- v. Foreign Made Foreign Liquor & Liqueurs (overseas products/ Bottle in Origin (BIO) brands)
- vi. Foreign Made Foreign Wine (overseas Wine/ Bottle in Origin (BIO) brands)
- vii. Foreign Made Foreign Beer (overseas Beer/ Bottle in Origin (BIO) brands)
- viii. Foreign made Foreign RTD (overseas RTD/ Bottle in Origin (BIO) brands)

**D. Existing labels/ brands (labels approved for current excise year) of all beverage brands will automatically be eligible for label registration next year. But the registered label product must be supplied within the preceding calendar year**



(January to December) to become eligible for renewal of Label Registration in the succeeding financial year.

However, Offer Price of any item if approved by the PFC after December but not supplied during the Financial Year to OSBCL will also be allowed for renewal of registration for upcoming financial year by submitting an affidavit to supply the approved label product within first quarter of the upcoming FY. In case a supplier fails to supply the product within the first quarter, the said Brand/ Label will be liable to be de-registered. Such de-registered brands have to apply for label registration again

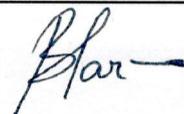
- E. The Entrepreneurs / Companies, who have invested in Odisha through own Brewery, Bottling Unit, Distillery, Winery, Microbrewery are exempted from new label registration criteria. They can introduce Odisha Specific labels/brands to cater to the choice of local consumers. This exemption is not applicable for labels/brands manufactured through franchise / tie-ups in the State.
- F. Other usual terms and conditions related to Label/Brand registration will be applicable as per the Odisha Excise Rules, 2017.

**\*A standard case contains 9 BL of IMFL and 7.8 BL of Beer/ RTD. All other case sizes would be appropriately proportioned while determining effective case price for above criteria for label/ brand registration.**

**1.6 Excise Adhesive Label (EAL) Fee:** Cost of each EAL supplied from Excise Department will be ₹ 1.20 during the policy period, which may be revised subsequently depending upon any extraneous factors.

**1.7 Import, Export and Transport Fee of ENA/ IMFL/ Beer**

SL no	Category (Non-refundable)	(In Rs.)
		During policy period
I	Import fee on RS/ ENA procured from outside the state (per BL)	15
II	Export fee on RS/ ENA (per BL)	2
III	Transport fee on RS/ ENA for preparation of IMFL/CL (per BL)	2
IV	Transport fee on RS/ ENA for purposes other than preparation of IMFL/CL (per BL)	2



V	Import pass fee, Export pass fee and Transport pass fee on IMFL and Beer per transport pass	600
VI	Export fee on all kinds of Beer (including RTDs/ LABs) (per BL)	1
VII	Import Fee on Strong Beer (including RTD/ LABs) (per BL) above 5% v/v strength	9
VIII	Import Fee on Mild Beer (including RTD/ LABs) (per BL) below 5% v/v strength	6
IX	Export Fee on IMFL (including wine) (per LPL)	1
X	Import Fee on IMFL (per LPL)	50
XI	Import Fee on WINE (per LPL)	15

**Table 6**

**1.8 Excise Duty/ Countervailing Duty/ Vend Fee:**

Excise duties, Countervailing duties (levied on products from other States and levied on products from other countries without paying customs duty to the Govt. of India) and Vend Fees (levied on products imported from other Countries) on various products will be levied as mentioned below. Import Fee will not be levied on those items for which Vend fees have been imposed. However, Liquors and Beers bottled in Nepal and Bhutan would be treated at par with India Made Foreign Liquor/ Beer/Wine/RTDs imported from other States of India, implying that Countervailing duties and Import fee will be levied on them.

**Revised excise duty (as applicable, if any, on different types of alcoholic beverages) will be applicable from 1<sup>st</sup> April, 2026.**



### 1.8.1 Beer- Civil

SL NO	Category of BEER	Strength	ED/ CVD/ VF = Specific Component*BL+ Ad Valorem	
			Specific Component (₹ Per BL)	Ad valorem Component (₹ as % on landing Cost)
I	All types of India made Beer	Up to 5% v/v	55	50%
		Above 5% v/v, but below 8% v/v	80	50%
II	All types of Beer imported from other countries (Foreign Made Foreign Beer – FMFB or overseas Beer)	Up to 5% v/v	45	30%
		Above 5% v/v, but below 8% v/v	70	30%
III	Beer produced inside Microbreweries	Below 8% v/v	15	NA
IV	Drought beer supplied in kegs	Up to 5% v/v	45	25%
		Above 5% v/v, but below 8% v/v	70	25%

**Table 7**



### 1.8.2 Beer manufactured from locally sourced millet/ sorghum– Civil

The applicable Excise Duty is mentioned below.

SL	Category	Strength	ED/ CVD/ VF = Specific Component*BL + Ad Valorem	
			Specific Component (₹ Per BL)	Ad valorem Component (₹ as % on landing Cost)
I	Millet/ Sorghum based beer manufactured from crop produced and procured within the State of Odisha	Up to 5% v/v	45	50%
		Above 5%v/v, but below 8% v/v	70	50%

**Table 8**

For alcoholic beverages to be qualified for above duty category, following parameters must be satisfied:

- Such alcoholic beverage must be manufactured within the State of Odisha in a Brewery
- At least 75% of product ingredient/ composition should have contribution from millet/ sorghum

Only millet/ sorghum produced within the State of Odisha should be used in making such alcoholic beverages.



### 1.8.3 Ready to Drink Beverages of low alcoholic strength (RTDs) – Civil

SL	Category	Strength	ED/ CVD/ VF = Specific Component*BL + Ad Valorem	
			Specific Component (₹ Per BL)	Ad valorem Component (₹ as % on landing Cost) During the policy period
I	India made Ready to Drink/ Low Alcoholic Beverages	Up to 5% v/v	55	50%
		Above 5% v/v, but below 8% v/v	80	50%
II	Ready to Drink/ Low Alcoholic Beverages imported from other countries (Overseas RTD)	Up to 5% v/v	45	30%
		Above 5% v/v, but below 8% v/v	70	25%

Table 9

### 1.8.4 Beer, RTD/ LAB, & IMFL manufactured from Mohua flowers– Civil

SL no	Category	Strength	ED/ CVD/ VF = Specific Component*BL + Ad Valorem	
			Specific Component (₹ Per BL) During Policy Period	Ad valorem Component (₹ as % on landing Cost) During policy period
I	Mohua based beer/ready to drink fermented beverage	Up to 8% v/v	5	5%

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II	Mohua based fermented alcoholic beverage (having characteristics of wine)	Up to 16% v/v	10	10%
III	Mohua based Distilled Liquor (having characteristics of CL/IMFL)	75° Proof	100	40%

**Table 10**

- Such alcoholic beverage must be manufactured within the State of Odisha in a Brewery/ Distillery/ Winery/ Bottling unit
- At least 50% of the product ingredient/ composition should have contribution from Mohua flower
- Only Mohua flower produced within the State of Odisha should be used in making such alcoholic beverages
- Such products would be supplied through OSBC and could be sold in all FL (ON/ OFF) / CL shops.

**1.8.5 Wine – Civil**

SL no	Category of Liquor	Strength (Degree Proof)	ED/ CVD/ VF = Specific Component*LPL + Ad Valorem	
			Specific Component (₹ Per LPL) During the policy period	Ad valorem Component (₹ as % on landing Cost) During the policy period
I	India Made Wine including imported in bulk and bottled in India	12.3° to 24.5°	200	30%

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II	Wine Imported from other countries (Foreign Made Foreign Wine-FMFW/ Overseas Wine)	Any strength prevalent globally	200	30%
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**Table 11**

**1.8.6 Foreign Liquor (including IMFL& FMFL) – Civil**

SL no	Category of Liquor	Strength (Degree Proof)	ED/ CVD/ VF = Specific Component*LPL + Ad Valorem	
			Specific Component (₹ Per LPL) During the policy period	Ad valorem Component (₹ as % on landing Cost)
				During the policy period
I	India made whisky, Gin, Rum, Brandy, Vodka & other liqueurs	75°	550	65%
II	Whisky, Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India (BII)	75° to 80°	550	65%
III	Whisky, Gin, Rum, Brandy, Vodka & other liqueurs imported from other countries (Foreign Made Foreign Liquor - FMFL) (BIO)	Any strength prevalent Globally	300	25%

**Table 12**



**1.8.7 Excise Duty on CL other than OS i.e. ENA based CL from all players including ACSIL**

- All CL production units will be allowed to manufacture CL of strength 40° UP, 50° UP, 60° UP. Pack sizes of 200 ml, 300 ml & 600 ml are allowed for all CL production units.
- All production units are allowed to use Glass & Tetra Pack packaging materials.

Sl. no	Category of Liquor	Strength (Under Proof)	ED/ CVD/ VF = Specific Component*LPL + Ad Valorem	
			Specific Component (₹ Per LPL)	Ad valorem Component (₹ as % on landing Cost)
			During the policy period	During the policy period
I	Country Liquor-ACSIL	40°	200	40%
II	Country Liquor-ACSIL	50°	160	40%
III	Country Liquor-ACSIL	60°	125	40%
IV	Country Liquor from other suppliers	40°	250	50%
V	Country Liquor from other suppliers	50°	200	50%
VI	Country Liquor from other suppliers	60°	160	50%

**Table 13**

**1.8.8 Excise Duty on Others**

SL no	Category of other intoxicants	Excise Duty (₹)
		During the policy period
I	Liquor Cordial imported in bulk and bottled in India of 60° proof or any globally accepted strength	300 (per BL)
II	Bhang	600 (per KG)

**Table 14**

### **1.8.9 FMFL/ IMFL/Wine/Beer Supplies to Troops and Military Bodies**

Excise duties (or Countervailing duties or vend fee) on FMFL, IMFL, Wine & Beer supplied to troops & military bodies would be levied at **70%** of rate of duties applicable on corresponding/ similar civil products, except for Rum. For Rum, the applicable Defence duty rate would be **60%** of the civil duty rate.

### **1.8.10 Additional Rounding off Excise Duty (AROED)**

The MRP of the liquor in the State would be rounded off to next **₹ 10** to make cash transactions convenient at the retail outlets. The Excise Department would charge the Additional Rounding-off Excise Duty (AROED) where required at such a rate to ensure that the liquor prices are rounded off to next **₹ 10**.

This AROED shall be a part of MRP build-up just like Excise Duty and would be included in total Excise Duty payable while issuing the permits. It shall be applicable at such value and in such a manner that after application of VAT and retailer margin on wholesale issue price, the MRP arrived is exactly a multiple of **₹ 10**.

### **1.9 Microbrewery**

To cater to "Freshly Crafted Beer" demand of the consumers in the State, and to wean consumers away from hard liquor, licenses for "ON Microbrewery" for the retail vend of freshly crafted beer manufactured in Microbreweries in Restaurants and Airports in Odisha shall be granted in accordance with the following terms and conditions:

- a. A Microbrewery may be set up, where beer is manufactured and is served to the customers for consumption within the premises.
- b. The "ON Microbrewery" license will have the license to produce fresh beer and serve the same to customers for consumption within the premises. For sanction of license, the procedure prescribed for 'ON' shop has to be followed.
- c. A "Microbrewery" can also have IMFL Restaurant 'ON' license, in which it is allowed to function as a Restaurant 'ON' shop. For sanction of Restaurant 'ON' license, the procedure prescribed for Restaurant 'ON' shop has to be followed.
- d. The license premises must have adequate space not less than 1000 sq. feet, with a functioning restaurant and required parking facility (not applicable for Airports). NOC from local statutory authorities including Odisha State Pollution Control Board, Fire Department should be obtained for the purpose.
- e. A Licensee shall submit a detailed lay out plan of the area in which the Microbrewery is located.



- f. The licensee shall arrange to check the quality of raw materials used and the beer produced in the Microbrewery by a chemist holding a degree in science with chemistry as one of the subjects preferably organic chemistry or bio chemistry or specialization in alcohol technology.
- g. The beer so produced shall not be sold outside the premises.
- h. The beer so produced in the Microbrewery shall be released for sale only after the chemist certifies that such beer sample is fit for human consumption.
- a. The shelf life of Beer produced should also be specified by the chemist with necessary storage and handling conditions.
- j. The licensee shall arrange to draw beer samples once in every month and forward the same to laboratory for analysis.
- k. The report so obtained shall be displayed in the premises of the Microbrewery.
- xx. The licensee shall submit a list of different categories of beer (ale, stout, lager, wheat, strong etc.) proposed to be manufactured in the Microbrewery.
- m. Alcohol content of the product consumed shall not exceed 8% v/v.
- n. Under no circumstances beer or any alcoholic drinks is to be served to person below the legal drinking age fixed by State Government.
- o. The rate of duty shall be on the installed production capacity at the rate prescribed in Excise Policy of the State. This duty shall be paid every quarter in advance. For a duty rate of 15/BL, a Microbrewery with an installed capacity of 300BL per day would be required to pay  $15 \times 300 \times (30 + 31 + 30) = ₹ 4,09,500$  by March 31st for the period Apr-Jun as advance Excise Duty for Beer production (all figures in INR)
- p. An electronic flow meter shall be installed between the fermentation tanks and storage tanks and the flow meter shall be under the supervision of the Excise Inspector. The flow meter shall be as per the specifications as fixed by the Excise Commissioner.
- q. The PH, temperature and gravities of the Brews up to maturation stage should be recorded and subject to inspection as and when called for by competent authority.
- r. The premises must be maintained neat and clean with proper ventilation, lighting and should meet all safety and emergency standards.
- s. The beer dispensing system including glasses and serving tables must be maintained properly to ensure proper hygiene.
- t. The Commissioner reserves the right to halt/suspend the manufacturing and sale of beer in the Microbrewery and suspend or cancel the licence for reasons to be recorded as per provisions of the Odisha Excise Act and Rules
- u. All general provisions contained in the prevalent Excise Act & Rules shall be applicable to establishment of Micro Breweries.



- v. That the applicant or his/her company/society/firm does not have any interest in any distillery/bottling plant/brewery in the State of Odisha.
- w. That the applicant or his/her company/society/firm or any of his/her family members or any of the family members of the persons interested in applicant's company/society/firm does not hold any other FL-OFF or CL retail vend of liquor in the State of Odisha.
- x. Applicant shall provide relevant Income Tax Receipts for last 3 years.

### **1.10 Draught Beer to Be Sold from Kegs/Casks**

Draught beer may be imported/supplied in Kegs through OSBCL in containers of 20/25/30/50 BL confirming to FSSAI standards to be sold for ON consumption in IMFL ON Restaurants in the State by mounting on standardized vending machines with tamper proof unidirectional flow system duly certified and installed by the concerned Beer supplier. The ON Licensees proposing to sell such Draught beer must have suitable sitting / lounge facilities.

The manufacturers to apply for permit through OSBC Ltd. on pre-payment of duty/VAT as admissible. On recommendations of OSBCL, the OIC of the manufacturing unit will issue permit for supply of the draught beer directly to the retailers under proper invoice.

## **PART-B**

### **2. NON-POTABLE AND OTHER INTOXICANTS**

The following fee structures and regulatory mechanisms are prescribed for non-potable & other intoxicants, not covered in the previous parts of this policy framework.

#### **2.1 Application Fees and Other Fees (Non-refundable)**

SL no	Category	2026-27	2027-28	2028-29
I	Application fee for granting new/renewal of licenses for trading of Molasses	66,000/-	73,000/-	80,000/-
II	Application fee in respect of licenses for new/renewal of units using Molasses for purposes other than trading	44,000/-	48,500/-	53,500/-

**Table 15**



## 2.2 Annual License Fee on Denatured Spirits

SI no	Category: Units using Molasses for purposes indicated below  (non-refundable)	Category-wise amount (₹)		
		2026-27	2027-28	2028-29
I	Annual License Fee in respect of licenses for new/renewal of wholesale of Denatured Spirits or Rectified Spirit (DS-I)	46,000/-	51,000/-	56,000/-
II	Annual License Fee in respect of licenses for new/renewal of retail sale of Denatured Spirits or Rectified Spirit (DS-II)	38,500/-	42,500/-	47,000/-
III	Annual License Fee in respect of licenses for new/renewal of units manufacturing Denatured Spirits for the purpose of carpentry. (DS-III)	27,500/-	30,500/-	33,500/-
	Annual License fee in respect of licenses for new/renewal of units manufacturing Denatured Spirits for other industrial uses (DS-III)	46,000/-	51,000/-	56,000/-

Table 16



### 2.3 Annual License Fee for Lifting and Use of Molasses

SI no	Category: Units using Molasses for purposes indicated below (non-refundable)	Category-wise amount (₹)		
		2026-27	2027-28	2028-29
I	For other than distilleries, i.e. industrial uses	4,40,000/-	5,00,000/-	5,50,000/-
II	Cattle feed	60,500/-	66,500/-	73,000/-
III	Guddakhu and other purposes on small-scale	1,20,000/-	1,32,000/-	1,45,000/-
IV	Trading for industrial purposes	4,40,000/-	4,84,000/-	5,33,000/-
V	Storage, possession, and sale by sugar industry	2,15,000/-	2,40,000	2,60,000/-

Table 17

### 2.4 Utilization Fee, transport, import, export Fee for Molasses

SL no	Category (non-refundable)	Category-wise amount (₹)		
		2026-27	2027-28	2028-29
I	Utilization fee on molasses for Distillery (per ton)	310	340	370
II	Utilization fee on molasses for Industrial and other purposes (per ton)	420	460	500
III	Import fee on molasses (per ton)	180	200	210
IV	Export fee on molasses (per ton)	275	300	330

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V	Transport Fee for transport within the State, per transport pass	600	600	600
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**Table 18**

### 2.5 MGQ for Molasses

The MGQ for lifting and use of molasses and penalty in case of short lifting by the distilleries during the policy period shall be fixed as per the formula as fixed for the year 2024-25. In case of short lifting, the unit must pay utilization fee as prescribed vide clause 2.4 of this Policy framework in accordance with Rule 239 of Odisha Excise Rules, 2017.

### 2.6 Other Fees

SL no.	Category of other intoxicants	Fee (₹) During Policy Period
I	Import, Export and Transport fee for Denatured Spirit (per BL)	9.0
II	Import, Export and Transport fee for Methanol for Industrial use (per BL) (other than for the purpose of manufacture of bio-diesel for blending with diesel)	16.0

**Table 19**

### PART-C

### **3. RETAIL OFF SHOPS INCLUDING PREMIUM OFF SHOPS & SUPER PREMIUM OFF SHOPS**

#### **3.1. Application Fees and Registration Fees (Non-refundable)**

SL no	Category	2026-27	2027-28	2028-29
I	Application fee in respect of new foreign liquor OFF shop	3,00,000/-	3,00,000/-	3,00,000/-

II	Application fee in respect of new premium OFF shop	5,00,000/-	5,00,000/-	5,00,000/-
III	Application fee for renewal of existing foreign liquor OFF shops / Premium FL OFF Shop	1,80,000/-	2,20,000/-	2,60,000/-
IV	Application fee for Annual composite Label Registration for FL OFF shops (all categories) for sale of all brands through the shops	72,000/-	87,000/-	1,05,000/-
V	One time transfer fee applicable on transfer of FL- OFF shop ownership (per shop per incident of transfer) (except to NOC due to death of licensee) *	10,00,000/-	10,00,000/-	10,00,000/-
VI	Fee applicable on shifting of FL -OFF shops (per shop per incident of shifting)	5,00,000/-	5,00,000/-	5,00,000/-

**Table 20**

\*Provided the existing licensee is not a defaulter and new licensee meets the provision of Rule 35 of Odisha Excise Rules, 2017.

The above-mentioned application fees are non-refundable; meaning thereby the application fees will not be refunded irrespective of the status of applications.



### 3.2 Monthly Consideration Money (C. Money) Structure for FL-OFF Shops:

No new IMFL "OFF" shop shall be sanctioned in the State during Policy Period. License of existing IMFL OFF shops shall be renewed during policy period (as per eligible license period of shops) with monthly C. Money structure as specified below and as per the terms and conditions decided by the Government.

Category	2026-27	2027-28	2028-29	Shops in Municipal Corporation	Shops in Municipality	Shops in Notified Area Councils	Shops in localities other than ULBs of following Excise districts
Category-1	3,20,000/-	3,84,000/-	4,60,800/-	Bhubaneswar Municipal Corporation	Jagatsinghpur Municipality	None	None
Category-2	2,14,000/-	2,56,800/-	3,08,160/-	Rourkela Municipal Corporation, Berhampur Municipal Corporation	Angul Municipality, Talcher Municipality, Bhadrak Municipality, Basudevpur Municipality, Jaleswar Municipality, Paradeep Municipality, Jajpur Municipality, Vyasagar Municipality, Pattamundai Municipality, Kendrapara Municipality, Puri Municipality, Sundargarh Municipality	None	None

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Category	2026 -27	2027 -28	2028 -29	Shops in Municipal Corporation	Shops in Municipality	Shops in Notified Area Councils	Shops in localities other than ULBs of following Excise districts
Category-3	1,72,000/-	2,06,400/-	2,47,680/-	Sambalpur Municipal Corporation, Cuttack Municipal Corporation	Balasore Municipality, Soro Municipality, Bargarh Municipality ,Deogarh Municipality ,Dhenkanal Municipality, Paralakhemundi Municipality ,Hinjilicut Municipality ,Belpahar Municipality, Brajrajnagar Municipality, Jharsuguda Municipality, Bhawanipatna Municipality, Phulbani Municipality, Anandapur Municipality, Barbil Municipality, Joda Municipality, Keonjhar Municipality, Jatni Municipality, Khordha Municipality, Jeypore Municipality, Koraput Municipality, Sunabeda Municipality, Baripada Municipality, Rairangpur Municipality ,Nabarangpur Municipality, Umerkote Municipality, Rajgangpur Municipality, Biramitrapur Municipality	Atthamallik NAC, Chandbali NAC, Digapahandi NAC, G. Udayagiri NAC, Hindol Town NAC, Kamakhyanagar NAC , Khariar Road NAC, Konark NAC, Kuchinda NAC	None
Category-4	1,33,000/-	1,59,600/-	1,91,520/-	None	Bolangir Municipality, Titlagarh Municipality, Ch	Aska NAC, Athgarh NAC, Attabira NAC, Baliguda NAC, Balugaon	Bhadrak, Jajpur, Sunderg

Category	2026 -27	2027 -28	2028 -29	Shops in Municipality Corporation	Shops in Municipality	Shops in Notified Area Councils	Shops in localities other than ULBs of following Excise districts
					oudwar Municipality, Malkangiri Municipality, Nayagarh Municipality, Gunupur Municipality, Rayagada Municipality, Sonapur Municipality	NAC, Banapur NAC, Belaguntha NAC, Bhanjanagar NAC, Bhuban NAC, Buguda NAC, Chatrapur NAC, Chikiti NAC, Daspala NAC, Dhamnagar NAC, Ganjam NAC, Gopalpur NAC, Gudari NAC, Kabisuryanagar NAC, Karanjia NAC, Kasinagar NAC, Khallikote NAC, Khandapada NAC, Kodala NAC, Kotpad NAC, Nilgiri NAC, Nimapara NAC, Nuapada NAC, Khariar NAC, Odagaon NAC, Pipili NAC, Polasara NAC, Purusottampur NAC, Rairakhol NAC, Rambha NAC, Ranpur NAC, Remuna NAC, Surada NAC, Udala NAC,	arh, Rourkela
Category-5	1,07,000/-	1,28,400/-	1,54,080/-	None	None	Balimela NAC, Banki NAC, Barpali NAC, Bijepur NAC, Binka NAC, Boudhgarh NAC, Champua NAC, Dharamgarh NAC, Junagarh NAC, Kantabanji NAC, Kesinga NAC, Padampur NAC, Patnagarh NAC, Tarva NAC, Tusura NAC	Angul, Balasore, Deogarh, Kendrapa ra, Nayagarh , Puri, Jagatsing hpur, Nabarang pur, Khordha, Berhamp ur,

Category	2026-27	2027-28	2028-29	Shops in Municipal Corporation	Shops in Municipality	Shops in Notified Area Councils	Shops in localities other than ULBs of following Excise districts
							Bhubaneswar, Koraput, Malkangiri, Dhenkanal, Cuttack
Category-6	94,100/-	1,12,800/-	1,35,360/-	None	None	None	Bargarh, Bolangir, Boudh, Gajapati, Ganjam, Jharsuguda, Kalahandi, Kandhamal, Keonjhar, Mayurbhanj, Nuapada, Rayagada, Sambalpur, Sonapur

**Table 21**

**3.3 Application Fees & Annual License fee for Military Canteen.**

Sl no	Category (non-refundable)	Amount (₹ in Lakh)
		During the policy period
I	Application fee in respect of New/renewal of Military Canteen licenses	0.25
	Annual license fee for Military Canteen	0.25

**Table 22**

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### 3.4 Annual License Fee for Premium FL-OFF Shops in select cities and Odisha Airports

New premium FL OFF shops will be allowed in select locations. Annual license fee for premium FL OFF shops will be 25% more than the license fee of IMFL OFF shops for that FY in the respective location. Additional Annual license fee for wine tasting room in such shops will be ₹ **30,000/-** for Bhubaneswar and ₹ **15,000/-** for other locations. License fee for such shops at Airports would be ₹ **6 lakhs per annum** & license fee for additional wine tasting room in such shops at Airport will be ₹ **50,000/-**.

After expiry of license period of existing shops, lottery will be conducted for fresh settlement in respect of those shops. No EMD will be required for participating in the lottery, however EMD needs to be submitted by a party upon selection in lottery, before issue of license

### 3.5 Annual License Fee for Super Premium FL OFF shops in select Municipal Corporations

A new category of FL OFF shops, namely, 'Super Premium FL OFF shops' will be allowed in Municipal Corporations on selection basis for a license period of 5 years from the date of issue of license. Such shops should have at least 4000 sq ft carpet area.

They will have an application fee of Rs. 5 lakhs (non-refundable) and will be renewed with application fee of Rs 3 lakhs for FY 2027-28 with a 10% increase in renewal fee every year thereafter during the license period.

License fee for Super Premium FL OFF shops will be **50 Lakhs** per annum for a new shop and will be increased by 10% every year under policy period thereafter. Additional Annual license fee for wine tasting room in such shops will be ₹ **50,000/-**

### 3.6 Retailer Margin for IMFL "OFF" shops:

Retailer margin for IMFL OFF shops would be as follows:

Items	Retailer Margin on (Issue Price + VAT)
	During the policy period
All BEER & RTDs	13%
IMFL (incl. imported in bulk and bottled in India and India made Wine)	13%
Foreign Liquor (FMFL) & Wines imported from other countries	11%

**Table 23**



### **3.7 MGER Stipulations for FL-OFF SHOPS:**

Minimum Guaranteed Excise Revenue (MGER) (through combined sale of IMFL and Beer) will be stipulated by Government prior to the starting of each financial year.

**No MGER is imposed on Premium and Super Premium FL-OFF Shops.**

### **3.8 General Regulatory Prescriptions**

**3.8.1 No new IMFL "OFF" shall be sanctioned in the State during Policy Period. The IMFL OFF shops shall adhere to the following:**

**A.** Fresh settlement of FL OFF shops will be done by lottery process, for a license period of 5 years, on expiry of present license period of shops (31st March 2026). No EMD will be required for participating in the lottery. However, EMD needs to be submitted by a party upon selection in lottery, before issue of license.

**B.** Rationalization of location of shops by relocation of OFF shops will be done by using technology.

**C.** It will be mandatory for an 'OFF' shop to display prominently the following:

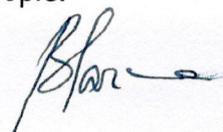
- i. The Rate chart of all available brands. (The rates of the brands which constitute 2/3<sup>rd</sup> of their annual sale of previous FY must be separately and prominently displayed in a bigger font size).
- ii. Opening /Closing time.
- iii. Age group which is not allowed to buy.
- iv. Health warning i.e. "Consumption of alcohol is injurious to health".

**C.** The IMFL manufacturers can supply their products in tetra packaging and in glass bottles in specified SKU sizes.

- i. Only 180 ml and below SKUs can be supplied in tetra packs.
- ii. The tetra packs must have six protective layers and must have the shelf life or the date fit for consumption clearly mentioned on the packaging.
- iii. Before using the Tetra Packs for packaging of liquor, the manufacturing units must take certification from the Central Food Technology Research Institute or Indian Institute of Packaging, or any such institute as notified by Excise Commissioner.

**D.** Regarding the name of FL shops:

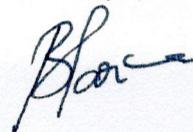
- i. No license shall be granted to a liquor shop having the name of deities /eminent personalities (living or dead) or in a name which will amount to an advertisement or which can hurt the sentiments of people.



iii. **Home delivery of liquor is not allowed.**

**3.8.2 Following terms and conditions shall be applicable on super premium and premium FL-OFF shops:**

- A. Such shops shall be permitted to sell
- i. All types of Foreign Made Foreign Liquor (FMFL) i.e. whisky, gin, rum, brandy, vodka and other liquors imported from other country.
  - ii. All types of Foreign Made Foreign Wine (FMFW) i.e. Wine imported from other countries.
  - iii. All types of Foreign Made Foreign Beer (FMFB) i.e. all types of Beer imported from other countries and includes Ready To Drink (RTD) alcoholic beverages also.
  - iv. All types of India Made Wines.
  - v. All types of Premium India Made Foreign Liquor (IMFL) having landing cost of Rs.320.00 per BL and above.
  - vi. All types of Premium India Made Beer having landing cost of Rs. 64.00 per BL and above and includes Ready to Drink (RTD) alcoholic beverages also.
  - vii. Any other types of alcoholic beverages as may be decided by the Government from time to time.
- B. Liquor to be sold at MRP on such shops in sealed bottles, for consumption off the premises, except the wine tasting room.
- C. Separate wine tasting room would be permitted on payment of additional license fee as specified under 3.4 & 3.5 respectively. Annual license fee for the shop is as prescribed under 3.4 & 3.5 respectively.
- D. New FL premium OFF shops must have minimum carpet area of 1500 sq. feet except for shops located inside Airports.
- E. FL super premium OFF shops must have minimum carpet area of 4000 sq. feet.
- F. Such shops could be part of a shopping malls with a built-up area of 20000 sq. feet or can be in a complex/ or can be a standalone building.
- G. Products in the shop should be on display and easily browsable for customers.
- H. Such shop premises should be air-conditioned along with quality flooring i.e. wooden/ vitrified tiles/ granite etc.
- A. The license period of such new shops would be 5 years from the date of granting of license, subject to annual renewal as per terms and conditions specified by Government.
- J. Since limited category of products can be sold in such shops, no MGER would be imposed on such shops.



- K. Such shops should not ordinarily be shifted during the tenure of the license. In case shop is required to be shifted because of financial, legal or operational challenges, shifting would happen only in the respective area identified during grant of license or as decided by Excise Commissioner.
- L. Such shops can dedicate up to 10% of their space to sell ancillary products such as liquor chocolates, high-end art paintings, high value merchandise such as bottle openers, ice boxes, bar glasses etc.
- M. Other applicable general terms and conditions w.r.t to liquor license would be applicable on such shops.

## **PART-D**

### **4. RETAIL ON SHOPS**

#### **4.1 All Types of Application Fees and Registration Fees (Non-refundable):**

SL no	Category	2026-27	2027-28	2028-29
I	Application fee in respect of new FL ON shop (all categories)	3,00,000/-	3,00,000/-	3,00,000/-
II	Application fee for renewal of existing FL ON shops (all categories)	1,80,000/-	2,16,000/-	2,60,000/-
III	Application for Annual composite Label Registration for FL ON shops (all categories) for sale of all brands through the shops.	72,000/-	87,500/-	1,04,000/-
IV	One time transfer fee applicable on transfer of FL- ON shop ownership (per shop per incident of transfer) (except to NOK due to death of licensee) *	10,00,000/-	10,00,000/-	10,00,000/-
V	Fee applicable on shifting of FL – ON shops (per shop per incident of shifting)	5,00,000/-	5,00,000/-	5,00,000/-

**Table 24**

\*Provided the existing licensee is not a defaulter and new licensee meets the provision of Rule 35 of Odisha Excise Rules, 2017.

*Bhance*

The above-mentioned application fees are non-refundable; meaning thereby that the fees will not be refunded irrespective of the status of applications.

**4.2 Annual License Fee for FL "ON" Retail shops will be as follows during policy period for different Financial Years.**

F.Y 2026-27						
Sl no	"ON" Category of Retails	Annual License Fee based on Location of the Hotel/ Restaurant/ Club etc. (₹ Lakh per Annum)				
		Bhubaneswar Municipal Corporation	Other Municipal Corporations and Puri Municipality	Municipalities (Except Puri Municipality)	All NACs	Other Areas
I	5 star and above category of Hotels	18.5	16.2	13.8	12.6	11.4
II	3 star & 4 star Category of Hotels	18.0	15.6	13.2	12.0	10.8
III	Other Hotels	14.4	13.2	13.2	10.8	10.2
IV	Restaurants	16.8	15.6	15.0	14.4	13.8
V	Clubs	9.6	9.6	7.8	7.2	6.6
VI	Beer Parlours	9.6	9.6	8.4	7.8	7.2
F.Y. 2027-28						
Sl no.	"ON" Category of Retails	Annual License Fee based on Location of the Hotel/ Restaurant/ Club etc. (₹ Lakh per Annum)				
		Bhubaneswar Municipal Corporation	Other Municipal Corporations and Puri Municipality	Municipalities (Except Puri Municipality)	All NACs	Other Areas
I	5 star and above category of Hotels	22.2	19.5	16.6	15.2	13.7

II	3 star & 4 star Category of Hotels	21.6	18.8	15.9	14.4	13.0
III	Other Hotels	17.3	15.9	15.9	13.0	12.3
IV	Restaurants	20.2	18.8	18.0	17.3	16.6
V	Clubs	11.6	11.6	9.4	8.7	8.0
VI	Beer Parlours	11.6	11.6	10.1	9.4	8.7
<b>F.Y. 2028-29</b>						
Sl no.	“ON” Category of Retails	<b>Annual License Fee based on Location of the Hotel/ Restaurant/ Club etc. (₹ Lakh per Annum)</b>				
		<b>Bhubaneswar Municipal Corporation</b>	<b>Other Municipal Corporations and Puri Municipality</b>	<b>Municipalities (Except Puri Municipality)</b>	<b>All NACs</b>	<b>Other Areas</b>
I	5 star and above category of Hotels	26.7	23.4	20.0	18.3	16.5
II	3 star & 4 star Category of Hotels	26.0	22.6	19.1	17.3	15.6
III	Other Hotels	20.8	19.1	19.1	15.6	14.8
IV	Restaurants	24.3	22.6	21.6	20.8	20.0
V	Clubs	14.0	14.0	11.3	10.5	9.6
VI	Beer Parlours	14.0	14.0	12.2	11.30	10.5

**Table 25**



### 4.3 Additional Bar/ Bar Counter/ Serving premises

Annual license fee for each additional Bar/Bar Counter/ Serving premises in an IMFL "ON" shop will be 10% of the respective annual license fee as prescribed for the Bar in the respective category. The additional premise should be part of the existing primary establishment for which the "ON" license is taken.

**4.4 "Beer Parlours"** category would have an option to pay the differential license fee amount compared to Other Hotel/Restaurant 'ON' category and convert the license into Restaurant 'ON' category on permanent basis. Other mandatory conditions applicable for Restaurant 'ON' would be applicable during this conversion.

### 4.5. Temporary "ON" License

Below fee structure would be applicable for temporary 'ON' license granted for each private function/occasion. The limit of possession for the specific private function/ occasion will be the limit of **possession times the maximum number** of persons for which the license has been granted.

SL No	Category (non-refundable)	Amount (₹ Thousand)
		During the policy period
I.	Up to 25 persons per day	05
II.	From 25-100 persons per day	08
III.	From 101-200 persons per day	15
IV.	From 201-500 persons per day	20
V.	From 501-1000 persons per day	25
VI.	Above 1000 persons per day	30

Table 26



#### 4.6. Retailer Margin for IMFL "ON" shops

The Retailer margin for IMFL "ON" shops would be as follows:

Items	Retailer Margin on (Issue Price + VAT)
	During the policy period
All BEER & RTDs (including overseas Beer/RTD)	13%
IMFL (incl. imported in bulk and bottled in India and India made Wine)	13%
Foreign Liquor (FMFL) & Wines imported from other countries	11%

**Table 27**

#### 4.7 MGER Stipulations

Minimum Guaranteed Excise Revenue (MGER) (through combined sale of IMFL and Beer) will be stipulated by Government prior to the beginning of each financial year.

#### 4.8 Regulatory Prescriptions for IMFL 'ON' Shops and Beer Parlours

##### A. General

- a. No new FL ON Shop shall be sanctioned in rural areas, except for
  - i. 3-star and above category of hotels
  - ii. Clubs in Industrial Townships
- b. No "dance performance" will be allowed in any "ON" shop premises. However, the "ON" shops may conduct musical performance or orchestra within their licensed premises after obtaining necessary permission U/R 44(5) of Odisha Excise Rules, 2017.
- c. Beer parlours would be allowed to sell Beer as well as LABs/ RTDs and wine.
- d. All FL-ON licensees can lift the label registered Stock Keeping Units (SKUs) of all sizes.
- e. FL "ON" shops are not allowed for Counter Sale like "OFF" shops. Violation of this condition will invite penalty as prescribed in Part-I (Clause 9.2 & 9.3)
- f. Only FL ON shops are eligible to lift Beer Kegs from OSBCL.
- g. The License Fee could be paid in 4 equal instalments for each financial year during the policy period.
- h. District Collector shall be the competent authority for issuing Temporary license as per fee structure specified in Part-D (Clause 4.5).



**B. In respect of OTDC**

- a. "ON" license may be granted to O.T.D.C./ I.T.D.C. Hotels at half the rates applicable as above for License fee, based on where the said hotels are located. No such concession is allowed for O.T.D.C/ I.T.D.C hotels leased to private individuals.
- b. Temporary licenses for liquor sale will be issued to OTDC at the eco-retreat venues at promotional rate as communicated vide this Department Letter No.5313 dated 07.12.2020.
- c. To promote tourism, serving of liquor in Beach Shacks is allowed in Odisha under following conditions.

**▪ No Beach shack is allowed within the jurisdiction of Puri Municipality.**

- The license for location and the number of Beach Shacks allowed for serving liquor will be based on the approval given by Government in Tourism Department.
- The Beach Shacks will be allowed to operate throughout the year or for a period as decided by Tourism Department, depending on climatic conditions.
- The operations of the beach shacks will be either through OTDC directly or through Beach Shack operators engaged by OTDC.
- The Annual 'ON' license fee for each Beach Shack will be Rs.75,000/- per annum and will be granted to OTDC.
- OTDC will select the beach shacks operators through an appropriate method.
- All liquors lifting will be done by OTDC only.
- OTDC would also be responsible for ensuring that only registered duty paid liquor for selling in Odisha only is served in such Beach Shacks.
- Common infrastructure for the beach shacks such as power connection, water supply, sewerage connections, solid waste management etc. will be provided by OTDC and / or the relevant agency.
- Beach Shack license will be treated as a special category of 'Restaurant ON' license.
- OTDC as a licensee will be responsible for ensuring compliance to all the licensing conditions as per the statute.
- Beach shacks to water bodies in the hinterland of Odisha are applicable to different water bodies such as rivers, lakes, dams, etc.
- New beach shack license to O.T.D.C. cannot be sanctioned unless the existing IMFL Hotel/Restaurant/Beer Parlour ON licenses of OTDC at the same location is renewed.



## **PART-E**

### **5. RETAIL COUNTRY LIQUOR SHOPS**

**Liquor prepared from ENA of 40° UP, 50° UP, 60° UP strength of spirit will be termed as Country Liquor and are allowed in 10 Excise districts. No new CL (ENA based) shop shall be sanctioned in the State during the policy period.**

The various fees applicable for Country Liquor shops are prescribed below:

#### **5.1 All Types of Application Fees and Registration Fees (Non-refundable) for CL Shops:**

<b>SI no</b>	<b>Category</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
I	Application fee for new of Country Liquor shops	2,00,000/-	2,00,000/-	2,00,000/-
II	Application fee for renewal of existing Country Liquor shops	1,80,000/-	2,15,000/-	2,60,000/-
III	Application fee for Annual composite Label Registration for CL shops for sale of all brands of CL through the Shop.	50,000/-	50,000/-	50,000/-
IV	One time transfer fee applicable on transfer of CL shop ownership (per shop per incident of transfer) (except to NOK due to death of licensee) *	2,00,000/-	2,00,000/-	2,00,000/-
V	Fee applicable on shifting of CL shops (per shop per incident of shifting)	90,000/-	90,000/-	90,000/-

**Table 28**

\*Provided the existing licensee is not a defaulter and new licensee meets the provisions of Rule 35 of Odisha Excise Rules, 2017.

The above-mentioned application fees are non-refundable; meaning thereby that the fees will not be refunded irrespective of the status of applications.

#### **5.2 Monthly Consideration Money (C. Money) Structure for Country Liquor (ENA based) shops**

**The following table lays down the consideration money per month for the CL (ENA based) shops.**



Category / Geographical Location of the shop	Monthly C. Money of CL shop		
	2026-27	2027-28	2028-29
<b>Category-1</b> Bhubaneswar Municipal Corporation, Cuttack Municipal Corporation, Puri Municipality, Bhadrak Municipality, Choudwar Municipality and Jajpur Municipality	1,75,700/-	1,93,270/-	2,12,600/-
<b>Category-2</b> Basudevpur Municipality, Jagatsinghpur Municipality, Jaleswar Municipality, Paradeep Municipality, Vyasagar Municipality, Pattamundai Municipality, Kendrapara Municipality, Balasore Municipality, Soro Municipality, Jatni Municipality, Khordha Municipality, Nayagarh Municipality, Chandbali NAC, Konark NAC and Nimapara NAC	1,53,670/-	1,69,100/-	1,85,940/-
<b>Category-3</b> Athagarh NAC, Balugaon NAC, Banapur NAC, Banki NAC, Daspalla NAC, Khandapada NAC, Nilagiri NAC, Odagaon NAC, Pipili NAC, Ranapur NAC and Remuna NAC	1,23,420/-	1,35,760/-	1,49,340/-
<b>Category-4</b> Areas other than ULBs of Bhadrak, Bhubaneswar & Puri Excise districts	67,100/-	73,810/-	81,190/-
<b>Category-5</b> Areas other than ULBs of Balasore, Jajpur, Kendrapara, Jagatsinghpur, Cuttack, Nayagarh and Khordha Excise districts	50,820/-	55,900/-	61,500/-

Table 29



After expiry of license period of existing shops, lottery will be conducted for fresh settlement in respect of those shops. No EMD will be required for participating in the lottery. However, EMD needs to be submitted by a party upon selection in lottery, before issue of license.

### 5.3 Retailer Margin

The Retailer margin would be as follows:

Items	Retailer margin on (Issue Price + VAT) During policy period
Country Liquor (from ACSIL & other Suppliers)	11%

**Table 30**

### 5.4 MGER for Country Liquor Shops (ENA Based):

Minimum Guaranteed Excise Revenue (MGER) will be stipulated by Government prior to the beginning of each financial year.

## PART-F

### 6. BHANG, TARI & POCHWAI SHOPS

#### 6.1 Application Fees and Other Fees (Non-refundable):

SL no	Category	2026-27	2027-28	2028-29
I	Application fee in respect of New /renewal of Tari, Pochwai shops.	2,200/-	2,500/-	2,700/-
II	Application fee in respect of New/renewal of Bhang shops	10,000/-	11,000/-	12,100/-

**Table 31**

#### 6.2 License fee for Bhang, Tari and Pochwai Shops:

Licenses of Bhang, Tari and Pochwai shops shall be renewed for each financial year under policy period with an increase of 10% on existing consideration money with observation of necessary formalities.



## PART-G

### 7. OUT-STILL SYSTEM (LIQUOR FROM MOHUA FLOWER)

#### **7.1 All Types of Application Fees (Non-refundable):**

SL no	Category	2026-27	2027-28	2028-29
I	Application fee in respect of new Out Still units.	2,25,000/-	2,25,000/-	2,25,000/-
II	Application fee in respect of renewal of existing Out Still units.	1,80,000/-	2,16,000/-	2,60,000/-
III	One time transfer fee applicable on transfer of OS shop ownership (per shop per incident of transfer) (except to NOK due to death of licensee) *	10,00,000/-	10,00,000/-	10,00,000/-
IV	Fee applicable on shifting of OS shops (per shop per incident of shifting)	5,00,000/-	5,00,000/-	5,00,000/-

**Table 32**

\*Provided the existing licensee is not a defaulter and new licensee meets the provision of Rule 35 of Odisha Excise Rules, 2017.

The above-mentioned application fees are non-refundable; meaning thereby that the fees will not be refunded irrespective of the status of applications.  
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#### **7.2 Annual License fee for Out Still Units**

- Licenses of Out still shops operating in 22 Excise Districts namely, Sambalpur, Bargarh, Jharsuguda, Deogarh, Sundargarh, Rourkela, Bolangir, Sonapur, Kalahandi, Nuapada, Boudh, Koraput, Rayagada, Malkangiri, Nabarangpur, Angul, Keonjhar, Mayurbhanj, Ganjam, Berhampur, Gajapati and Dhenkanal,



shall be further renewed on 1<sup>st</sup> of April of every year during the policy period with **10% increase in Consideration Money fixed for respective shops in the previous financial year.**

- Monthly license fee for branch Out Still shops will be ₹ 60,000/- per branch shop for 2026-27 and shall be increased @10% every F.Y. during the policy period.

### 7.3 Mohua Flower Storage/utilization/non utilization and other fees

#### 7.3.1 Mohua Flower Storage fee for OS Manufacturers

SL no	Storage in quintals (non-refundable)	Category-wise amount (₹)		
		2026-27	2027-28	2028-29
I	Up to 500 quintals	18,700	20,600	22,700
II	501 to 1000	35,200	38,800	42,700
III	1001 to 2000	71,500	78,700	86,600
IV	2001 to 5000	1,32,000	1,45,200	1,59,800
V	5001 to 7500	1,65,000	1,81,500	1,99,700
VI	7501 to 10,000	1,76,000	1,93,600	2,13,000
VII	More than 10,000	1,98,000	2,17,800	2,39,600

**Table 33**

#### 7.3.2 Mohua Flower Storage fee for Mohua Flower traders

SL no	Storage in quintals (non-refundable)	Category wise amount (₹)		
		2026-27	2027-28	2028-29
I	Not To Be Supplied Below 501 quintals			
II	501 to 1000	55,000	60,500	66,600
III	1001 to 2001	1,10,000	1,21,000	1,33,100
IV	2001 to 5000	1,92,500	2,11,800	2,33,000

V	5001 to 7500	2,75,000	3,02,500	3,32,800
VI	7501 to 10,000	2,80,500	3,08,600	3,39,500
VII	More than 10,000	2,86,000	3,14,600	3,46,100

**Table 34**

**7.3.3 Mohua Flower: Utilization fee/ non-utilization fee, Transport Fee, Transportation Pass fee, Import fee for OS Manufacturers**

SL no	Category (non-refundable)	Category wise amount (₹ per quintal)		
		2026-27	2027-28	2028-29
I	Utilization fee on Mohua Flower	1840	2024	2227
II	Non- utilization fee on Mohua Flower	1980	2178	2396
III	Mohua Flower transportation fee	100	110	120
IV	Mohua Flower Transit Pass Fee per consignment	600	600	600
V	Mohua Flower import fee	45	50	55

**Table 35**

**N.B:**

- i. No O.S. manufacturer is allowed to export Mohua flower. An O.S. manufacturer has to obtain a separate Trade License for the export of Mohua Flower, if he intends to export Mohua Flower
- ii. No transportation fee or transit pass fee shall be charged at the time of utilisation of Mohua flower within the OS Shop premises. Further, transportation fees shall not be charged for any un-utilised quantity of Mohua flower.
- iii. An O.S. manufacturer will have the option of storing the Mohua flower in a cold storage of choice. They don't have to pay any extra fee for storage in the Cold Storage. However, they must make necessary arrangements so that the

storage and issue of Mohua flower can be completely carried out in the presence of concerned Excise officer. The licensee and the concerned Excise officer will have joint exclusive access to the part of cold storage where Mohua flower will be stored. They don't have to pay any transport fee for transporting Mohua Flower from the Cold Storages to their manufacturing Units. They must pay only Transit pass fee for each vehicle used for transportation from the Cold Storages to their manufacturing Units.

#### 7.3.4 Mohua Flower Export fee, Import fee, Transport fee and Transportation pass fee for Mohua Flower traders

SL no	Category (non-refundable)	Category-wise amount (₹ per quintal)		
		2026-27	2027-28	2028-29
I	Mohua Flower export fee	1760	1936	2130
II	Mohua Flower transportation fee	120	132	146
III	Mohua Flower import fee	138	152	168
IV	Mohua Flower Transit Pass Fee per consignment	600	600	600

**Table 36**

- i. Mohua Flower Traders will pay transport fee while transporting from other Mohua Flower traders or Individual Collectors of Mohua Flower to its own go down. For further transport to O.S. manufacturer or other users, they will pay only Transportation Pass fee.
- ii. Mohua Flower Traders will have the option of storing the Mohua flower in a cold storage of choice. They don't have to pay any extra fee for storage in the Cold Storage. However, they must make necessary arrangements so that the storage and issue of Mohua flower can be completely carried out in the presence of concerned Excise officer. The licensee and the concerned Excise officer will have joint exclusive access to the part of cold storage where Mohua flower will be stored. They don't have to pay any transport fee for transporting Mohua Flower from the Cold Storage to its manufacturing Unit. They must pay only Transit pass fee for each vehicle used for transportation from the Cold Storage to its manufacturing Unit.

*[Handwritten signature]*

#### 7.4 MGER Stipulations for Out Still Shops:

Minimum Guaranteed Excise Revenue (MGER) will be stipulated by Government prior to the starting of each financial year.

#### 7.5 General Prescriptions for Out Still Shops

- a. Affixture of EAL on each OS liquor packet@₹0.50 will be mandatory from the date fixed by Government subsequently. Procedure for obtaining such EAL will be prescribed prior to implementation.
- b. FSSAI & Pollution certificate will be mandatory for OS Manufacturing units with effect from 1<sup>st</sup> April 2026.
- c. All OS manufacturers must move towards modernization of their production units with improved packaging and quality control equipment, so that they can offer products of assured quality. The OS shops must maintain a hygienic atmosphere.

Further, in order to encourage modernization, following incentives will be applicable for OS licensees post modernization

- License period of existing licensees who will go for modernization will be valid for 3 years post modernization, provided the modernization is completed before 31<sup>st</sup> March 2027.
  - Concession of 10% will be allowed on annual license fee every year for 3 years post modernization.
  - An OS licensee having more than one Exclusive Privilege (EP), upon modernization or up-gradation of the distillation facility, may be permitted to tag his/her nearby EP areas (if any) for common distillation at the modernized unit.
- d. All OS products i.e. OS liquor sold through Out-Still units & branch shops should be of 70° UP strength only. OS Licensees should adhere strictly to this.
  - e. No OS shop should use Gur in place of Mohua. Use of Gur or any substitute is strictly prohibited. The EPHs found to be using any substance other than Mohua flower for making OS shall be held guilty of violation of legal provisions and the license shall be cancelled forthwith.
  - f. The MRP must be mentioned clearly on each packet. Wherever the consumer wishes, he should be able to pay via UPI interface. Accordingly, the licensees must make provisions for facilitating digital payments. Selling above MRP will invite penalty as per clauses 9.2 & 9.3 under Part I
  - g. No Trade license shall be granted in areas outside the availability of Mohua flower.
  - h. It is mandatory to produce VAT registration certificate for obtaining a Mohua flower trading license.



- a. Excise Commissioner will prepare a list of Revenue blocks where, illicit distillation is prevalent after taking into consideration the number of cases registered in connection with illicit distillation of liquor. This list will be approved by the Govt. in Excise Department. No Mohua flower storage and sale license shall be granted by the Superintendents of Excise in these Revenue blocks. Also, the Superintendents of Excise shall keep a close watch on all Mohua flower storage and transport license holders to stop any kind of supplies being permitted for illicit distilleries.
- j. License holder of OS shops shall pay non-utilization fee prescribed under this Policy, if they fail to utilize the Mohua flower as per MGER fixed for the licensee.
- k. The Collectors may allow up to 10 (ten) branch shops to be operated by each Exclusive Privilege license holder with license fee as specified herein.
- l. Any shop once settled and starts operating shall not be shifted ordinarily within a given financial year.
- m. Any Mohua flower transaction beyond the limits of possession should be accompanied by a transportation pass.
- n. Additional guidelines for OS Shop would require them to mention the following on the packet.
- Name of the shop
  - Date/Month/Year of manufacturing of liquor & Expiry Date
  - Net content in terms of millilitre
  - Maximum Retail Price
  - Code number along with identification mark of the shop approved by the Superintendent of Excise
- o. The Maximum Retail Price (in English, Hindi and Odia) must be prominently displayed in the shop premises.
- p. Collectors shall ensure that random samples of OS liquor are drawn & tested at least once in a quarter.

## **PART-H**

### **8. ODISHA STATE BEVERAGES CORPORATION LTD.**

#### **8.1 Wholesale License fee**

SL NO	Category (non-refundable)	Category-wise amount (₹ Crore per Annum)		
		2026-27	2027-28	2028-29
I	Wholesale License Fee (OSBCL)	3.30	3.63	4.00



**Table 38**

**8.2 Depot License fee for Wholesale trade**

SL NO	Category (non-refundable)	Category-wise amount (₹ Crore per Annum)		
		2026-27	2027-28	2028-29
I	Wholesale Depots with Foreign Liquor (including IMFL), Wine, RTD & BEER storage facility only (without Country Liquor)	0.55	0.60	0.66
II	Wholesale Depots with Foreign Liquor (including IMFL), Wine, BEER. RTD including Country Liquor storage facility	0.66	0.73	0.80

**Table 37**

**8.3 General Conditions for OSBCL:**

- i. The offer price for any brand/pack size (IMFL, FMFL, Beer, Wine, RTD and ENA based CL) shall not be changed without prior approval of the Price Fixation Committee.
- ii. The wholesaler margin would be **1%** of the landing cost for all products
- iii. Wholesaler should:
  - a. Ensure availability of at least **10%** free space in all their depots all the time
  - b. Implement end to end computerization i.e. capturing movement of goods, information as well as payments to OSBCL via an online portal for suppliers and retailers
  - c. Initiate destruction of unsalable goods (expired/sediment/damaged or any other factor leading to non-sale of goods) in the Depot at the earliest.
  - d. Should strive to open more depots at appropriate locations
  - e. Ensure to prescribe its supplier to use vehicles with Digital Lock & GPS Tracking facilities.
  - f. To make necessary provisions in the depots in order to move towards Smart warehousing Process & Biometrics.



It will be the wholesaler's responsibility to implement the above stipulations.

## **PART-I**

### **9. REGULATION, ENFORCEMENT AND AWARENESS GENERATION**

#### **9.1 Declaration of Sacred Area:**

No shop (OFF/ON/CL) shall be allowed to open near Lord Shree Jagannath Temple, Puri and on Badadanda.

#### **9.2 Penalties for violation of the Policy guidelines:**

SL NO	Category	(Rs. In Lakh)
		During the Policy Period
I	Penalty on all excise shops for non-supply of cash memo on consumer demand on each occasion/ charging above MRP to the consumers on each occasion.	2,00,000/-
II	Penalty on all excise shops for other violations specifically mentioned under clause 9.3 (ON shops selling over the counter/ OFF shops allowing consumption in the shop premises)	2,00,000/-
III	Penalty amount on Retailers/Suppliers for selling/ supplying liquor without affixing EAL issued by State Excise department, on each occasion, in addition to legal action as per law	10,00,000/-

**Table 38**

#### **9.3. Other Regulatory Mechanisms**

- a. **Maximum Retail Price (MRP)** will be displayed on each bottle of FMFL, IMFL, Wine, Beer, RTD and Country Liquor and sold accordingly. The vendors are required to issue cash memo to all consumers and not charge above MRP. Failure to comply to any of the above-mentioned stipulations will invite penalty as specified above. All IMFL 'OFF' shops & CL shops are required to display up to date MRP chart in the shop premises
- b. All the retail licensees must make provision for payment through UPI interface.



- c. The MRP shall be decided on the principle of landing cost + all taxes/duties/cess/ Other Fees + wholesaler margin + retailer margin.
- d. Any request for modification on offer price of the brands will be decided by the Price Fixation Committee.
- e. Price Fixation Committee should schedule its meeting at least once in a quarter.
- f. 2<sup>nd</sup> MRP violation in a Financial Year will result in suspension of license for a period of 1 month without any adjustment against MGER in addition to fine imposed as described in preceding paragraph. A 3<sup>rd</sup> violation in the FY will lead to cancellation of the license.
- g. FL "ON" shops are not allowed for Counter Sale like "OFF" shops. Violation of this condition will invite penalty as prescribed in 9.2. A 2<sup>nd</sup> violation in a Financial Year may result in suspension of license for a period of 1 month without any adjustment against MGER in addition to fine imposed as described in preceding paragraph. A 3<sup>rd</sup> violation in the FY will lead to cancellation of the license.
- h. FL "OFF" shops shall not allow the customers to consume liquor within its premises. Violation of this condition will invite penalty as prescribed in 9.2. A 2<sup>nd</sup> violation in a Financial Year may result in suspension of license for a period of 1 month without any adjustment against MGER in addition to fine imposed as described in preceding paragraph. A 3<sup>rd</sup> violation in the FY will lead to cancellation of the license.
- a. A Committee under the Excise Commissioner shall consider MGER related issues faced by Licensees. In case of genuine difficulties, Excise Commissioner may relax up to 10% MGER on the recommendations of the Committee.

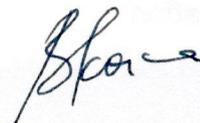
#### **9.4. Excise Adhesive Label Approved by Government**

- a. Affixing of Excise Adhesive Label (EAL) shall be compulsory on all alcoholic beverages (FMFL, IMFL, Wine, Beer, RTD, CL bottles/cans/ tetra packs/ Kegs etc.)
- b. Non- affixture of Govt approved polyester/ paper-based hologram Excise Adhesive Label by any company will invite penalty of Rs.10 Lakhs in addition to legal actions as per law.

#### **9. 5. De-addiction Cess**

De-addiction Cess shall be charged on all kinds of Alcoholic Beverages, sold through OSBCL and the same will be collected from the retailers at the time of sale by OSBCL @0.5% of the Excise Duty (value) of the respective items and it will be part of Issue Price (Sale price) to Retailers.

The Maximum Retail Price (MRP) of the Alcoholic Beverages sold through OSBCL would be as per the following.



**Landing Cost (Offer Price+ Import Fee) + Excise Duty+ AROED+ de-addiction Cess (@ 0.5% of Excise Duty value) +OSBCL Margin + VAT + Retailer Margin =MRP**

## **9.6. Advance Consideration Money for FL-OFF/ CL/ OS/ Tari/ Pochwai/ Bhang Shops**

### **a) FL OFF and ENA based CL shops**

For annual renewal of FL 'OFF' and ENA based CL shops during the policy period (if allowed by Govt), licensee must pay an advance consideration money of 3 (three) months for renewal. Payment of Advance Consideration Money is a pre-requisite for renewal of license.

In addition to above advance Consideration Money, each licensee must pay one-time interest free security deposit equivalent to one-month Consideration Money in case of renewal of their license for the next Financial Year.

They are also required to furnish Bank Guarantee to the tune of three months' Consideration Money of the shop. For renewal of the shops for the whole year, the bank guarantee should be valid for 15 months from date of renewal of license.

### **b) Out-Still/Tari/ Pochwai and Bhang licensees**

Advance consideration money of 3 (three) months for the Out-Still/Tari/ Pochwai and Bhang licensees shall be collected by 15th March of each Financial Year during the policy period from those EP holders who have applied for renewal of their license. Payment of Advance Consideration Money is a pre-requisite for renewal of license.

In addition to above advance Consideration Money, each licensee must pay one-time interest free security deposit equivalent to one-month Consideration Money in case of renewal of their license for the rest of the Financial Year. The O.S licensees are also required to furnish bank guarantee to the tune of three months' Consideration Money of the shop or a maximum of Rs.10,00,000/- per shop.

## **9.7. Location of Liquor Shop and Guidelines by Hon'ble SC on National/ State Highways**

- a. Guidelines prescribed by Hon'ble Supreme Court regarding liquor vends along National Highways & State Highways must be strictly adhered to while granting new Licenses.
- b. No signage will be used by any licensee, which is located along NH/SH, as directed by the Hon'ble Supreme Court on 15.12.2016.
- c. No shop shall be allowed to be shifted, before it starts functioning at its original location.



- d. A shop situated in rural area will be allowed to be shifted to another location in the rural areas only. Similar principle shall be followed in case of urban areas / wards. Invariably, public objection shall be invited for the new location before shifting.
- e. Collectors shall strictly adhere to the provisions of the PESA Act, 1996 and the detailed guideline issued by the Excise Department vide Letter No. 7026, Dt. 7.12.2017 and No. 5724/ 29.11.2018 at the time of renewal of existing shops and opening of new liquor shops in Schedule Areas of the State.
- f. To incentivize investments by prominent hospitality brands in Bhubaneswar and other key locations across the State, it is decided to exempt three Star and above category of hotels from restrictions mentioned under Rule 26 of Odisha Excise Rules 2017 regarding location of ON licenses. Licensed premises in Star Hotels have minimum risk of law and order and therefore shouldn't draw public objections. As liquor license is a key component of Star category hotel, removing such restrictions would enable potential investment in hospitality sector in the State.

### **9.8. CSR Activities by Manufacturers/ Suppliers**

As alcohol is a sin good with wider social implications, CSR measures by liquor companies operating in the State would help in making liquor consumption and eradicating harmful effects of liquor consumption. Therefore, every company is expected to pitch in with their share of social contribution in the State to the maximum extent possible.

Various CSR related activities carried out by Manufacturers/Suppliers operating in the State should be monitored in the Excise Directorate. Companies are expected to submit a copy of CSR activities carried out by them in the State of Odisha on an annual basis to Excise Commissioner. Excise commissioner should submit an annual report on various CSR activities carried out by liquor companies in the State to the Government.

### **9.9. Awareness Drive against Ill-Effects of Intoxicants**

The department will make all out efforts to educate people about the ill effects of alcoholism and consuming drugs or other narcotics items. For this purpose, a dedicated fund of Rs 100 Crores will be created.

### **9.10. Ease of Doing Business (EODB)**

For Ease of Doing Business, several G2B Services of Excise Department and OSBCL Ltd. are being provided online through e-Abkari Portal and OSBCL online Portal developed by NIC. The following modules are under development for rolling out during the coming financial year.



- i. Integration of OSBCL online portal with e-Abkari portal for getting details of the label registration of FMFL / IMFL / BEER / RTD / CL and online supplier registration.
- ii. Integration of Online Licenses related to OFF / ON / CL / Defence Shops with OSBCL online portal
- iii. E-signature of all certificates/ licenses/ NOCs generated from e-Abkari portal.
- iv. Issue of NOC & Permit for export of spirit/ finished products to outside the State
- v. Issue of NOC for Methanol to be used for industrial purpose.
- vi. Implementation of Track and Trace system.

## **PART-J**

### **10. MISCELLANEOUS**

- i. Typographical error(s) & inconsistencies in this document, if any, shall be clarified by Excise Department /Excise Commissioner in consonance with the Act & the Rules.
- ii. This policy is subject to changes, if any, due to directions from any Court of Law or as per decision by the State Government from time to time.



**(Bhaskar Sarma)**  
**Principal Secretary to Government**  
**Excise Department**