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Lucknow, Friday, 28th March, 2025

Chaitra 7, 1947 Shaka Samvat

Government of Uttar Pradesh

Excise Section – 2

Notification No. 484 E-2/Thirteen-2025-1909102

Lucknow, dated: 28th March, 2025

Notification

P.A. – 58

In accordance with the powers conferred under Entries 8 and 51 of List II of the Seventh Schedule of the Constitution of India, and keeping in view the Directive Principles of State Policy enshrined under Article 47 of the Constitution, and with the objective of regulating and controlling activities related to the manufacture, transport, import, export, wholesale and retail sale, and possession of intoxicating substances, particularly liquor and cannabis,the Hon'ble Governor of Uttar Pradesh, in exercise of the powers conferred under Section 40 read with Section 77 of the United Provinces Excise Act, 1910 (United Provinces Act No. 4 of 1910), read with Section 21 of the United Provinces General Clauses Act, 1904 (U.P. Act No. 1 of 1904), and to the extent of inconsistency, hereby supersedes all existing rules for the purposes of the said Acts, and is pleased to notify, as under, the sub-paras of the Excise Policy for the current financial year 2025–26 as approved by the Council of Ministers, which has been declared under Para-5 of Government Order No. 09/2025/255E-2/Thirteen-2025-01/2025-1888979 dated 06-02-2025. This notification shall come into effect from 06-02-2025.

5 – Excise Policy for the Year 2025–26

5.1 – Country Liquor

The use of aseptic brick packs significantly reduces the possibility of adulteration and dilution. For this reason, efforts have been made in recent years to ensure the supply of country liquor in aseptic brick packs. The distilleries in the state are now adequately equipped with the necessary infrastructure and machinery to fill country liquor in aseptic brick packs. Therefore, in view of revenue interests, it has been decided that for the financial year 2025–26, the supply of country liquor and U.P.M.L. shall be made 100% in aseptic brick packs.

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5.1.1-(a) Categories of Country Liquor

In place of the categories of country liquor prevailing during the year 2024–25 based on strength and type, the following categories of country liquor shall be introduced for the year 2025–26:

(1) Molasses-based ENA (Extra Neutral Alcohol) with 36% v/v (spiced), containing caramel, packed in 200 ml aseptic brick packs.

(2) Molasses-based ENA with 25% v/v (flavoured), containing food color, packed in 200 ml aseptic brick packs.

(b) Categories of U.P.M.L. (UPML)

The sale of UPML with 36% v/v strength, as provisioned for the year 2024–25, has been significantly low. Therefore, the 36% v/v UPML category is hereby discontinued for the year 2025–26.

In view of the availability of reserved molasses in the state, the following categories of UPML — which shall be allowed for sale only through country liquor (Deshi Madira) retail shops, and wherein the embedded excise duty shall be adjusted within the licence fee — are hereby prescribed for the period 2025–28:

(1) Molasses-based ENA (Extra Neutral Alcohol) with 28% v/v (spiced), containing caramel, packed in 200 ml aseptic brick packs.

(2) Grain-based ENA, with 28% v/v (spiced), containing caramel, packed in 200 ml aseptic brick packs.

(c) Colour Code for Aseptic Brick Packs

The border colour or colour combination of the aseptic brick packs for the above-mentioned categories of UPML and country liquor shall be determined by the Excise Commissioner.

The authority to modify the border colour or colour combination is hereby delegated to the Excise Commissioner, Uttar Pradesh.

5.1.2 Determination of Annual M.G.Q. (Minimum Guaranteed Quantity) for Country Liquor Shops

(i) For the year 2025–26, the MGQ of country liquor shops shall be determined by applying a 10% increase on the total annual MGQ that was rationalized and systematized during the year 2024–25, as per Para 5.1.1(i). Accordingly, the MGQ for 2024–25 was rationalized at 692.9 million bulk litres. A 10% increase over this leads to the proposed minimum MGQ for the year 2025–26 as 762.2 million bulk litres of country liquor with 36% v/v alcohol strength.

(ii) In cases where the computed annual MGQ for a shop is not exactly divisible by 12, it shall be rounded up to the next higher number that is divisible by 12, to determine the final MGQ for 2025–26.

(iii) For newly created country liquor shops (excluding cases under Para 5.1.1(3)(c)), the MGQ shall not be less than the minimum MGQ specified under Para 5.9.2.1. The prevailing guiding principles shall be followed to ensure that the jurisdiction of existing shops is not adversely affected and the assigned MGQ is rational. This MGQ shall be in reference to country liquor with 36% v/v alcohol strength. The MGQ of newly created shops in a district shall be in addition to the MGQ determined under Para 5.1.2(i) and 5.1.2(ii).

5.1.3 (a) Basic License Fee for Country Liquor Shops

For the financial year 2025-26, the basic license fee structure is determined as follows:

1. The basic license fee for retail country liquor shops shall be ₹32 per bulk litre based on the annual MGQ (Minimum Guaranteed Quantity). If the calculated fee for any shop does not fall exactly in multiples of ₹1,000, it will be rounded up to the next multiple of ₹1,000.

2. The existing provision of not charging additional basic license fees for quantities of country liquor or U.P.M.L. lifted in excess of the monthly MGQ shall continue to be maintained.

3.The basic license fee for newly created country liquor shops, shops organized during the mid-session, or shops organized through e-tender shall also be determined at ₹32 per bulk litre based on the annual MGQ and rounded up to the next multiple of ₹1,000.

4. The basic license fee payable for shops organized during the mid-session shall be calculated proportionately based on the remaining period of the financial year and rounded up to the next multiple of ₹1,000.

(b) Permission for Retail Sale of Beer at Certain Country Liquor Shops Retail country liquor shops which do not have any composite shop or model shop as defined in Schedule 5.2 within a radius of 3 kilometers, may be permitted to sell beer in the interest of revenue, upon application by the licensee. Upon allowing beer sales at such country liquor shops, their C.L.-5C licenses will be replaced by C.L.-5CC licenses. For this purpose, the licensing authority will publish a list of eligible country liquor shops in the district for C.L.-5CC licenses and invite applications from interested country liquor licensees. An online system for this process will also be developed at the earliest. A Minimum Guaranteed Annual Revenue (MGR) will be fixed for the sale of beer at such shops, with monthly/quarterly installments as per Schedule 56.1. However, this minimum guaranteed annual revenue will be 10% of the average minimum guaranteed annual revenue per composite shop in the district and will be referred to as M.G.R. (C.L. Beer), which will be charged additionally in the district. An additional license fee (License Fee 3) will be charged for permitting beer sales at such shops, as per the rates given in Schedule 52.1(1), rounded off to the nearest multiple of ₹1,000. Consumption of beer will be allowed at C.L.-5CC shops without any additional fee. Accounting for M.G.R. (C.L. Beer) and License Fee 3 will be mandatory at each level for C.L.-5CC shops. Additionally, a security deposit equivalent to 10% of License Fee 3 will be deposited as per the rules. The existing provisions regarding securities for country liquor will remain unchanged.

5.1.4 Changes in U.P.M.L. Strength and Categories

Sales and demand of U.P.M.L. 36% V/V during 2024-25 have been negligible. Therefore, the category of U.P.M.L. 36% V/V is discontinued. Instead, for the year 2025-26, a new category of U.P.M.L. 28% V/V in 200 ml packaging will be introduced.

(a) License Fee Rate for 36% Strength Country Liquor for 2025-26 In the interest of revenue, the license fee rate for 36% strength country liquor is increased from ₹254/- per bulk liter (as fixed in 2024-25) to ₹260/- per bulk liter for 2025-26.

(b) Proportionate License Fee for Other Strengths For country liquor or U.P.M.L. with strengths other than 36%, the license fee rate will be determined proportionately as follows:

Sr.No.	**Category and Strength of Country Liquor / U.P.M.L.**	**License Fee Rate for Year 2025-26 (₹ per Bulk Liter)**
1	U.P. Made Liquor (U.P.M.L.) with Caramel (Masala) 42.8% V/V	309.15
2	U.P. Made Liquor (U.P.M.L.) with Caramel (Masala) 28% V/V (200 ml pack)	202.25
3	Country Liquor made from Molasses-based E.N.A. with Caramel (Masala) 36% V/V	260.00
4	Country Liquor made from Molasses-based E.N.A. with Food Color (Flavored) 25% V/V	180.60

The monthly license fee for country liquor shops, which shall be equivalent to the excise duty embedded in the monthly Minimum Guaranteed Quantity (M.G.Q.), shall be mandatorily deposited by the licensee every month. Accordingly, the licensee shall be entitled to adjust the monthly license fee against the excise duty embedded in the monthly M.G.Q. calculated as above. Failure to pay or adjust the monthly license fee as prescribed above shall invite action as per the relevant rules and regulations. In case the licensee fails to lift the full monthly M.G.Q., the licensee shall be required to deposit the total excise duty and additional excise duty embedded in the clearance of a quantity equivalent to 30% V/V strength country liquor in 200 ml bottles for the unlifted M.G.Q. For this purpose, clearances of country liquor of other strengths shall be converted to an equivalent quantity at 30% V/V strength for the calculation of the total clearance.

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5.1.5 Liability for License Fee

(a) The excise duty and additional excise duty payable on the quantity of country liquor or U.P.M.L. lifted in excess of the Minimum Guaranteed Quantity (M.G.Q.) in any given month shall not be adjusted against the monthly license fee determined for subsequent months.

(b) In the case of shops licensed under CL-5CC, the provisions of sub-paragraph (a) above shall also be applicable with respect to the lifting of beer against the minimum quarterly/monthly guaranteed revenue. Additionally, the provisions of paragraph 5.6.3 shall also apply.

5.1.6 Levy of Additional Excise Duty on Country Liquor and U.P.M.L.

For the year 2025–26, the Maximum Retail Price (MRP) of U.P.M.L. and country liquor shall be fixed at the next higher multiple of ₹5/-. The difference between the assessed MRP and the MRP so rounded off to the next multiple of ₹5/- shall be levied and collected as Additional Excise Duty.

5.1.7 Pricing of Country Liquor and U.P.M.L.

(1) The Maximum Retail Price (MRP) of all categories of Country Liquor and U.P.M.L. shall be determined as per Annexure-1.

(2) The Ex-Distillery Price (EDP) of any category of Country Liquor and U.P.M.L. shall include all cost components related to production and supply as borne by the manufacturer/distiller (including production cost, profit margin, transportation charges, barcoding and QR code application expenses, track and trace fee, bottling charges, etc.).

(3) The EDP of Country Liquor and U.P.M.L. shall mandatorily include ₹0.15 per unit towards barcoding and QR code application. Out of this ₹0.15, an amount of ₹0.09 per unit must be deposited into a bank account opened by the Excise Department. The cut-off date for such deposit shall be determined by the Excise Commissioner. The said account shall be opened in a nationalized bank and shall be operated jointly by officers nominated by the Government. Separate guidelines in this regard shall be issued by the Excise Commissioner, keeping in view the applicable financial rules. The funds available in the said account shall be utilized by the Excise Commissioner, following due financial procedures, for purposes including digitalization of the Excise Department, payments to service providers and consultants, strengthening and modernization of departmental computerization and IT infrastructure, and for technical manpower.

(4) Every distiller/producer shall mandatorily mention on the label of their brand the respective category (i.e., Country Liquor or U.P.M.L.), strength, and, where applicable, whether the product is flavored (scented) or spiced (masala).

5.1.8 Time Limit for Supply of Country Liquor or U.P.M.L. Against Indents Received from Wholesale Licenses and Penalty for Delay (For FY 2025-26)

Each Country Liquor manufacturing distillery shall ensure that the supply of Country Liquor or U.P.M.L. is made within three (03) working days from the date of receipt of the indent. In case of delay, a penalty at the rate of 0.5% per day of the revenue embedded in the quantity sought through the indent shall be levied on the distillery. This penalty shall be calculated weekly by the Assistant Excise Commissioner concerned, after obtaining a clarification from the distillery regarding the cause of delay. If delay is confirmed, the distillery shall be required to deposit the penal amount accordingly.

However, if indents are submitted in excess of the daily maximum production capacity of aseptic brick pack, then the delay in supply corresponding to the quantity exceeding such capacity shall not be considered for penalty. The order of priority of indents shall mandatorily be taken into account while computing the delay.

5.1.9 Restriction on Lifting of Country Liquor by Retail Shops from a Single Distillery

Retail Country Liquor shops shall lift liquor from any one distillery, covering all brands (produced under both CLB-1 and CLB-2) of that distillery, up to a maximum of 85% of their Monthly Guaranteed Quantity (MGQ). Once this 85% limit of MGQ is lifted, further procurement from that distillery shall not be governed by this provision. In case of non-compliance with this restriction, the licensee shall be required to pay an additional amount of ₹10/- per bulk litre on the irregularly lifted quantity up to the MGQ. It shall also be mandatory for each wholesale Country Liquor license to ensure supply as per the above provision upon receiving a valid demand order.

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5.1.10 Export and Import Pass Fees for Country Liquor

As in the year 2024-25, the export pass fee for country liquor shall remain at ₹10/- per A.L., and the import fee shall remain at ₹1/- per A.L. for the year 2025-26.

5.1.11 Supply of Imported Country Liquor

To resolve difficulties arising in the supply of country liquor, the provision established in the year 2019-20 for the supply of country liquor imported from outside the state under special circumstances shall remain unchanged for the year 2025-26. Under this provision, approval of BWCL-1 licenses shall be granted at the level of the Excise Commissioner.

5.1.12 Bottling Fee for Country Liquor/UPML

For bottling of Country Liquor/UPML in the State of Uttar Pradesh, the license fee/renewal fee for the grant of CLB-1 and CLB-2 licenses has been prescribed as ₹2 lakh per 50 lakh bottles or part thereof, in accordance with the relevant rules.

In place of the said provision, the following per bottle bottling fee shall be charged at the time of bottling:

S. No.	Type of License	Country Liquor / UPML
1.	CLB-1	₹0.04 per 200 ml
2.	CLB-2	₹0.06 per 200 ml

5.2 Composite Shops (FL-5DB) for Retail Sale of Foreign Liquor, Beer, Wine, and LAB

In the financial year 2024–25, the number of FL-5D shops—where retail sale of all types of liquor except country liquor, UPML, and beer is permitted—stands at 6,563. Similarly, the number of FL-5B shops—where retail sale of only beer, wine, and LAB is permitted—is 5,970. In several other states of the country, composite shops have been introduced for the retail sale of all types of foreign liquor, beer, wine, and LAB. In some states, even the sale of country liquor through composite shops is permitted. This arrangement has resulted in an increase in the number of retail sale outlets for all types of liquor without increasing the total number of shops, and has also yielded positive results in terms of revenue. It is noteworthy that in the state, Model Shops (FL-4A)—which are almost similar to composite retail shops—have already been successfully operated for many years, wherein liquor consumption is also permitted. Accordingly, in the interest of revenue, composite shops shall be constituted and managed in the financial year 2025–26 for the retail sale of foreign liquor, beer, wine, and LAB in the state. Provisions regarding the constitution of composite shops, their number, license fee, MGR, and other arrangements have been laid down in the subsequent relevant sections.

5.2.1 Constitution of Composite Shops for Retail Sale of Foreign Liquor and Beer, and Determination of their License Fee, Security Deposit, Minimum Guaranteed Annual Revenue (MGAR), Minimum Guaranteed Monthly Revenue (MGMR), and Related Rates

In the financial year 2025–26, instead of the FL-5D and FL-5B shops operated in the previous year 2024–25, composite shops (FL-5DB) shall be licensed for the retail sale of foreign liquor, beer, wine, LAB, and overseas imported liquor, beer, wine, LAB, etc. These composite shops shall be managed through an e-lottery system. The license fee and the Minimum Guaranteed Annual/Monthly Revenue (MGAR/MGMR) for these shops shall be determined as follows: (1) Based on the total Minimum Guaranteed Annual Revenue (MGAR) and the total annual license fee of all FL-5D shops operated in each district, the average annual license fee per ₹1,00,000/- of MGAR in the district (to be referred to as License Fee Rate-1) shall be calculated.

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For example, if in a particular district, the total license fee of all FL-5D shops in the year 2024–25 is denoted by "X" (in rupees) and the total MGAR is denoted by "Y" (in rupees), then the License Fee Rate-1 shall be: License Fee Rate-1= Y/X ×1,00,000 This value shall be rounded off to the nearest multiple of ₹100 to determine the final License Fee Rate-1 for the district.

Similarly, in each district of the state, based on the total Minimum Guaranteed Annual Revenue (MGAR) and the total annual license fee of all FL-5B shops operated therein, the average annual license fee per ₹1,00,000/- of MGAR in the district (to be referred to as License Fee Rate-2) shall be calculated.

For example, if the total license fee of all FL-5B shops operated in a particular district in the year 2024–25 is denoted by "X" (in rupees) and the total MGAR is denoted by "Y" (in rupees), then the License Fee Rate-2 shall be: License Fee Rate-2 = X/Y × 1,00,000 This value shall be rounded off to the nearest multiple of ₹100 to determine the finalized License Fee Rate-2 for the district.

(2) For the financial year 2025–26, the maximum number of composite shops to be formed, based on the shops operating in 2024–25, shall not exceed the sum total of all FL-5D and all FL-5B shops in the district.

(3) The Excise Inspectors and District Excise Officers of the district's crime-prevention zones shall determine the maximum number and location of FL-5DB composite shops for the year 2025–26, as stipulated in sub-paragraph 5.2.1(2), based on the total number of FL-5D and FL-5B shops operating in the district. Where FL-5D and FL-5B shops are located in close proximity, they may be merged and replaced by a single FL-5DB composite shop. As a result, the total number of such composite shops may be less than the combined total of FL-5D and FL-5B shops. In such cases, additional composite shops may be established as far as possible in unserved areas of the district. However, the total number of composite shops so formed shall not exceed the number prescribed under sub-paragraph 5.2.1(2). If any existing shop is converted into a composite shop and continues to operate from the same premises as in 2024–25, then the provisions of the first proviso to Rule 5(4)(a) of the Uttar Pradesh Excise Number and Location of Shops Rules, 1968 (as amended) shall be applicable to such cases. It is clarified that if relocation of an FL-5D or FL-5B shop is deemed necessary for the purpose of establishing a composite shop, such relocation shall be subject to the approval of the licensing authority (i.e., the District Magistrate of the concerned district).

(4) The Excise Inspectors and District Excise Officer of the crime-prevention zones shall reallocate the total MGAR of all FL-5D shops in the district, with a 5% increment over the 2024–25 level, rationally among the newly constituted composite shops under sub-paragraph (3). The total MGAR allocated to all composite shops for foreign liquor shall not be less than the aggregate of the 2024–25 MGAR for all FL-5D shops in the district plus a 5% increase. The Minimum Guaranteed Annual Revenue (MGAR) so allocated shall be rounded off to the next higher multiple of ₹5,000, and shall be considered the prescribed annual MGAR (FL) for each composite shop for the financial year 2025–26. Its monthly/quarterly distribution shall be as per sub-paragraph 5.6.1.

Subsequently, the License Fee 1 for foreign liquor shall be calculated based on License Fee Rate-1. The License Fee 1 and the corresponding MGAR for any such composite shop shall not be less than the minimum prescribed under sub-paragraph 5.9.2.1.

(5) Similarly, the Excise Inspectors and District Excise Officer of the crime-prevention zones of the district shall rationally allocate the total Minimum Guaranteed Annual Revenue (MGAR) of all FL-5B shops in the district—after applying a 5% increase over the MGAR fixed for 2024–25—among the newly constituted composite shops, as per the provisions of sub-paragraph (3) above. In the process of such rational reallocation, the aggregate MGAR for beer allocated to all composite shops shall not be less than the sum total of the MGAR for all FL-5B shops in the district for the year 2024–25, plus a 5% increment.

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This allocated MGAR shall be rounded off to the next higher multiple of ₹5,000, and shall be considered the prescribed Annual MGAR (Beer) for the composite shop for the financial year 2025–26. The monthly/quarterly division of this MGAR shall be carried out in accordance with sub-paragraph 5.6.1. Thereafter, the License Fee for Beer (License Fee 2) shall be calculated based on License Fee Rate-2. The License Fee 2 and the corresponding MGAR for any such composite shop shall not be less than the minimum prescribed under sub-paragraph 5.9.2.1.

(6) The License Fee 1 and License Fee 2, as computed above, shall be rounded off to the next higher multiple of ₹5,000 and finalized accordingly. The sum of the finalized License Fee 1 and finalized License Fee 2 shall constitute the Annual License Fee for the composite shop for the financial year 2025–26. It shall be mandatory to maintain records at all levels of the finalized License Fee 1 and License Fee 2, as well as the corresponding MGAR (FL) and MGAR (Beer) for each composite shop.

(7) The total number of composite shops constituted as per the provisions above shall not exceed the combined total of FL-5D and FL-5B shops operational during the year 2024–25. If the formation of composite shops up to the equivalent number of FL-5D and FL-5B shops requires setting up additional composite shops in unserved areas of a district, then the licensing authority shall be empowered to approve such formations.

(8) All actions outlined above shall require the recommendation of the concerned Deputy Excise Commissioner and subsequent approval of the Licensing Authority.

(9) If a composite shop premises meets all the eligibility criteria for a Model Shop, and if the license fee is equal to or greater than that prescribed for a newly created Model Shop, and if the licensee formally requests to convert the composite shop into a Model Shop with permission for on-premise liquor consumption, such conversion shall be permissible upon payment of the prescribed consumption fee. In cases where the premises qualifies for a Model Shop but the license fee is less than that of a newly created Model Shop, the differential amount shall be payable. In such converted Model Shops, separate MGARs for Beer and FL shall not be fixed. The licensee shall also be required to pay any processing fee and other applicable charges, if any.

(10) The security deposit for composite shops shall be 10% of their total license fee (i.e., License Fee 1 + License Fee 2).

(11) It is hereby clarified that no additional license fee shall be levied in the financial year 2025–26 for lifting beyond the prescribed MGAR (FL) or MGAR (Beer).

(12) On-premise consumption of liquor shall not be permitted in composite shops.

5.2.2 Determination of Ex-Distillery Price (EDP) and M.R.P. of Indian Made Foreign Liquor (IMFL)

For the financial year 2025–26, the Ex-Distillery Price (EDP) and Maximum Retail Price (M.R.P.) of Indian Made Foreign Liquor (IMFL) shall be determined as follows:

Indian Made Foreign Liquor (IMFL)

S. No.	EDP Slab per Bottle (750 ml) (E) (₹)	Category Name	Excise Duty per Bottle (750 ml) (D) (₹)	Wholesale Margin (WM) (₹)	Retailer Margin (RM) (₹)	Formula for Maximum Retail Price (MRP) (₹)
1	2	3	4	5	6	7
1	0 to ₹70	Economy	₹242 + 75% of EDP	₹3.75 + 3.00% of EDP	₹60 + 20% of EDP	Sum of Column 2 + 4 + 5 + 6
2	Above ₹70 to ₹125	Medium	₹264 + 82% of EDP	₹4.00 + 2.80% of EDP	₹60 + 20% of EDP	Sum of Column 2 + 4 + 5 + 6

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3	Above ₹125 to ₹250	Regular	₹272 + 83% of EDP	₹4.00 + 2.80% of EDP	₹75 + 10% of EDP	Sum of Columns 2 + 4 + 5 + 6
4	Above ₹250 to ₹400	Premium	₹279 + 85% of EDP	₹4.75 + 2.50% of EDP	₹75 + 10% of EDP	Sum of Columns 2 + 4 + 5 + 6
5	Above ₹400 to ₹600	Super Premium	₹294 + 90% of EDP	₹4.75 + 2.50% of EDP	₹85 + 7.5% of EDP	Sum of Columns 2 + 4 + 5 + 6
6	Above ₹600	Scotch	₹304 + 95% of EDP	₹4.75 + 2.50% of EDP	₹85 + 7.5% of EDP	Sum of Columns 2 + 4 + 5 + 6

Note: For other pack sizes, the Excise Duty, Wholesale/Retailer margins shall be calculated on a proportional basis.

In addition to the above, the following provisions shall apply for the year 2025–26:

1. For the year 2025–26, Indian Made Foreign Liquor (IMFL) shall be permitted in glass bottles, PET bottles, and aseptic brick packs (Tetra Packs). Supply of IMFL in aluminium cans manufactured in accordance with the standards prescribed by the Bureau of Indian Standards shall be permitted only upon submission of a certificate from CFTRI, Mysore, confirming the suitability/admissibility of aluminium cans for the supply of the concerned brand, as well as the maximum shelf life when supplied in such packaging. In the case of IMFL supplied in aluminium cans, the permissible shelf life shall be either 9 months or the shelf life recommended by CFTRI, whichever is lower. The manufacturer shall be required to declare the shelf life in bold letters on the label of the product.

2. For the purpose of price determination of foreign liquor brands, the distillery/bonded warehouse unit shall submit, along with the application form, a notarized affidavit on a non-judicial stamp paper of ₹10/- stating that the declared Ex-Distillery Price (EDP) of the concerned brand is certified by a Cost Accountant or Company Secretary, and that the declared EDP is equal to or lower than the minimum EDP declared for the same or equivalent brand in the neighbouring states/Union Territories, namely: Punjab, Haryana, Delhi, Chandigarh, Uttarakhand, Rajasthan, and Madhya Pradesh (noting that liquor prohibition is in effect in Bihar). If the EDP of any brand has not been approved in these neighbouring states for the year 2025–26, then the Excise Commissioner, Uttar Pradesh shall determine the MRP for Uttar Pradesh based on the previously approved EDP of that brand in the state and the EDP proposed for 2025–26. However, once the MRP of a brand has been approved in Uttar Pradesh, the distillery/bonded unit shall not present a lower EDP for the same brand in any of the above-mentioned neighbouring states.

While submitting the EDP, a detailed breakdown of all its components must be provided, along with a tabulated comparison of cost cards and MRP details approved in neighbouring states. During EDP approval, the actual sale price / minimum sale price / maximum sale price of the concerned brand in neighbouring states shall also be considered, in order to ensure that the state revenue of Uttar Pradesh is not adversely affected. The final authority for approval of any brand's EDP shall rest with the Excise Commissioner, Uttar Pradesh.

The components included in the EDP may differ across states. Each state may have differing fees such as: License Fee, Bottling Fee, Import Fee, Brand Registration Fee, Label Approval Fee, Administrative Fee on Molasses, VAT/GST on ENA/Grain ENA, Permit Fee, Special Fee, etc. Therefore, while comparing EDPs, due cognizance of such variations shall be taken.The affidavit must also include a declaration that if, during any investigation, the statements are found to be false, a penalty up to ₹1,00,000 may be imposed and the brand registration shall be cancelled.

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EDP of SKU* less than 180 ML	EDP(Size of SKU) = [EDP(180)/180]*(Size of SKU)
EDP of SKU less than or equal to 375 but greater than 180 ML	EDP(Size of SKU) = [EDP(180)/180]*(Size of SKU)]-2
EDP of SKU greater than 375 ML	EDP(Size of SKU) = [EDP(180)/180]*(Size of SKU)]-7

***SKU refers to Stock Keeping Unit.**

For the purpose of determining the MRP for 90 ml and 60 ml packs, the EDP shall be calculated proportionally based on the EDP of the 180 ml pack.

4. For implementation of the Track and Trace system, a Track and Trace Fee of ₹0.35 per unit and the applicable Special Fee shall be included in the EDP of each SKU.

5. The Maximum Retail Price (MRP) of foreign liquor shall be rounded off to the next multiple of 10.

The difference amount arising from such rounding shall be collected as Additional Differential Fee.

6. A fee of ₹0.15 per unit shall be included in the EDP of foreign liquor for Barcode and QR Code application. Out of this, ₹0.09 per unit shall be deposited into a bank account opened by the Excise Department. The cut-off date for such deposit shall be notified by the Excise Commissioner. This bank account shall be opened in a nationalised bank and its operation shall be jointly managed by officers designated by the State Government. All other provisions shall remain as per Clause 5.1.7(3).

7. The final MRP shall be determined by adding the amount of Special Additional Differential Fee, as applicable under rules, to the MRP calculated as per the above provisions.

5.2.3 – Manufacture of IMFL from ENA

The manufacture of all categories of Indian Made Foreign Liquor (IMFL) from Extra Neutral Alcohol (ENA) shall continue as per existing arrangements during the year 2025–26. Except for rum, the use of molasses-based ENA shall not be permitted for manufacturing other types of IMFL.

5.2.4 – The following provisions shall be applicable for supply of foreign liquor to Defence Forces and other Central Armed Police Forces (CAPFs) during the year 2025–26:

1. Licence Fee

S. No.	Type of Licence	Licence Fee Rate
1	FL-9 and FL-9A	1. Foreign Liquor – ₹35.00 per bottle (750 ml) 2. Beer – ₹7.00 per can (500 ml), (For other pack sizes, the licence fee shall be calculated on a proportional basis) 3. LAB – ₹5.00 per can/bottle
2	FL-2A	₹10,000 per annum per licence

2.For the year 2025–26, the retention fee for India Made Foreign Liquor (IMFL) supplied through FL-9 and FL-9A licences shall be fixed at 60% of the retention fee admissible for civil supply. This provision shall not be applicable to beer, wine, and LAB (Low Alcoholic Beverages).

3.Under FL-9A licences, the supply of concessional rum shall be permissible only for those brands of economy-category IMFL whose Ex-Distillery Price (EDP) ranges from ₹0 to ₹70.

4.Sale of LAB and wine, similar to beer, shall also be permissible to personnel of the Armed Forces and Central Armed Police Forces (CAPFs) through FL-9 licences.

5.Central Armed Police Forces (CAPFs) shall be permitted to procure through both FL-9A and FL-9 licences.

5.2.5 (a) Determination of Licence Fee for FL-1 and FL-1A (Wholesale Licences for Supply of Foreign Liquor and Beer from Distillery Level)

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For the year 2025–26, the licence fee for FL-1 or FL-1A licences shall be fixed at ₹11,00,000/- (Rupees Eleven Lakh only) per licence, in place of the previously fixed amount of ₹10,00,000/- (Rupees Ten Lakh only) for the year 2024–25. The security deposit per licence shall also be revised to ₹1,10,000/- (Rupees One Lakh Ten Thousand only), replacing the earlier amount of ₹1,00,000/- (Rupees One Lakh only) applicable for 2024–25. However, these revised provisions shall not apply to those FL-1 or FL-1A licences which have already been renewed for the year 2025–26 or subsequent years. For new applications for FL-1 or FL-1A licences, the processing fee shall be ₹1,00,000/- (Rupees One Lakh only). The renewal fee shall also be ₹1,00,000/- (Rupees One Lakh only); however, processing fee shall not be payable in the case of renewal.

(b) Determination of Licence Fee / Renewal Fee for FL-3A

S. No.	Estimated Annual Bottling Fee (INR)	FL-3A Licence Fee / Renewal Fee (INR)
1	Up to ₹1 crore	₹4 lakh
2	Above ₹1 crore and up to ₹2 crore	₹8 lakh
3	Above ₹2 crore and up to ₹3 crore	₹12 lakh
4	Above ₹3 crore and up to ₹4 crore	₹16 lakh
5	Above ₹4 crore	₹30 lakh

(c) In the Excise Policy for the year 2024-25, a shift was made from a one-time lump-sum franchise fee to a per bulk litre-based franchise fee for FL-3A licences. Accordingly, with the objective of encouraging investment, the previous franchise fee provisions have been revised and rationalised. Under this policy, franchise fee shall be levied on foreign liquor or beer filled under FL-3A licences at the following rates:

S. No.	Type of Liquor Bottled/Canned	Type of Consumption	Franchise Fee Rate for FL-3A in 2024-25	Franchise Fee Rate for FL-3A in 2025-26
1	Beer	For consumption within the state	₹1.00 per bulk litre	₹0.80 per bulk litre
2	Beer	For export outside the state	₹1.00 per bulk litre	₹0.50 per bulk litre
3	Foreign Liquor (Premium & High Category)	For consumption within the state	₹4.00 per bulk litre	₹4.00 per bulk litre

4	Foreign Liquor (Economy, Medium & Regular Category)	For consumption within the state	₹4.00 per bulk litre	₹3.00 per bulk litre
5	Foreign Liquor	For export outside the state	₹4.00 per bulk litre	₹2.00 per bulk litre

5.2.6 Bonded Warehouses for Foreign Liquor, Beer, Wine, and LAB (Low Alcoholic Beverages): (1) Management of Licenses for Bonded Warehouses for Foreign Liquor, Beer, Wine, and LAB (BWFL-2A, 2B, 2C, 2D):

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In the financial year 2025-26, as in 2024-25, the establishment and management of new bonded warehouses for foreign liquor, beer, wine, and low alcoholic beverages (LAB) shall be carried out through an online system, in accordance with the provisions of the Uttar Pradesh Excise (Management of Licenses for Foreign Liquor Bonded Warehouses) Rules, 2011 (as amended).

(2) Renewal of Bonded Warehouse Licenses (BWFL-2A, 2B, 2C, 2D) for Foreign Liquor, Beer, Wine, and LAB

The BWFL-2A, 2B, 2C, and 2D licenses granted in the financial year 2024-25 may be renewed for the year 2025-26, provided that the licensee submits an application expressing consent to abide by the prescribed dues, conditions, and restrictions applicable for 2025-26. The renewal process shall follow the same arrangements as laid down for the year 2024-25.

5.2.7 Processing Fees, Renewal Fees, License Fees, Security Deposit, and Other Provisions for BWFL Licenses (BWFL-2A, 2B, 2C, 2D):

(1) The processing fee for applications seeking a new BWFL license for the year 2025-26 shall be ₹1,00,000 (Rupees One Lakh only).

(2) At the time of applying for renewal, a renewal fee of ₹1,00,000 (Rupees One Lakh only) shall be charged for the year 2025-26. In case of renewal, the processing fee shall not be payable.

(3) The license fee and security deposit for the aforementioned licenses for the year 2025-26 shall be determined as follows:

S. No.	Type of License	Description of License	License Fee for FY 2025–26 (in ₹ lakh)	Security Deposit for FY 2025–26 (in ₹ lakh)
1	**2**	**3**	**4**	**5**
1	**BWFL-2A**	License for sale of foreign liquor produced in units located in other states, for sale in Uttar Pradesh.	₹17.50 lakh	₹9.00 lakh
2	**BWFL-2B**	License for sale of beer produced in units located in other states, for sale in Uttar Pradesh	₹12.50 lakh	₹6.50 lakh
3	**BWFL-2C**	License for sale of wine produced in units located in other states, for sale in Uttar Pradesh.	₹3.00 lakh	₹1.50 lakh
4	**BWFL-2D**	License for sale of Low Alcoholic Beverages (LAB) produced in units located in other states, for sale in Uttar Pradesh	₹3.00 lakh	₹1.50 lakh

(4) Other Provisions:

(a) If any unit located outside the state desires to obtain bond licenses in different districts of the state, it shall be granted licenses for each such district separately. In such cases, the prescribed processing fee or renewal fee, as well as the license fee, shall be charged for each license individually.

The brands to be sold through the bonded licenses, along with their labels and Maximum Retail Price (MRP), shall be approved bond-wise by the manufacturer or bottling unit.

(b) As in the previous year, the registration of Master Warehouses shall be permissible. The registration fee for each Master Warehouse for the year 2025–26 shall be ₹2,00,000 (Rupees Two Lakh only).

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A Master Warehouse registered in the previous year shall be eligible for renewal of its registration by the Excise Commissioner upon payment of a renewal fee of ₹2,00,000 (Rupees Two Lakh only) for the year 2025–26:

Provided that no processing fee shall be payable in case of renewal.

(c) In respect of renewed bond licenses, any advance unutilized amount deposited under the head of consideration fee in the year 2024–25 shall be carried forward and adjusted in the year 2025–26.

(d) In respect of bond licenses, all consideration fees and other charges payable on transfers received from outside the state shall be deposited in advance at the time of obtaining the import permit.

(e) In the financial year 2025–26, registration of Master Warehouses shall also be permitted for bonds of different liquor categories and for FL-1/1A licenses. The system of Master Warehouse shall allow inclusion of the B.I.O.-1 license held under the same ownership as the bond licenses and FL-1/1A licenses. An online facility shall be developed to enable such integration.

5.2.8 (i) Import Permit Fee on Foreign Liquor

For the year 2025–26, the import permit fee for bottled foreign liquor imported into the state from within India shall be ₹12 per bulk litre. For bulk imports of Malt Spirit, HBS (High-Quality Blending Spirit), Special Spirit, etc., an import permit fee of ₹25 per bulk litre shall be levied. With a view to encouraging the production of grain ENA (Extra Neutral Alcohol) within the state, the import permit fee on bulk foreign liquor (excluding Malt Spirit, HBS, Special Spirit, etc.) or on grain ENA imported into the state from other Indian states is revised from ₹12 per bulk litre to ₹15 per bulk litre for the year 2025–26. For imports from other countries of Malt Spirit, HBS, Special Spirit, Bulk Spirit, etc., the import permit fee shall also be charged at the respective rates as prescribed above.

(ii) **Export Pass Fee on Foreign Liquor (Civil)**

For the year 2025–26, the export pass fee for bulk export of Malt Spirit, Matured Malt Spirit, HBS, Special Spirit, etc., is fixed at ₹10 per bulk litre. For the bulk export of foreign liquor (excluding Malt Spirit, Matured Malt Spirit, HBS, Special Spirit, etc.), the export pass fee is fixed at ₹6 per bulk litre. In recent years, sufficient capacity for the production of grain ENA has been developed within the state, and strong prospects for its export to other states and countries have emerged. The export of grain ENA to other states will not only generate higher revenue but also yield both direct and indirect benefits from increased investment in this sector. In order to promote the production and export of grain ENA, the export pass fee for grain ENA is revised from ₹3 to ₹2 per bulk litre for the year 2025–26. The export pass fee for Absolute Alcohol and Rectified Spirit shall continue to be as prescribed under the Uttar Pradesh Excise (Import, Export, Transport and Possession of Denatured Spirit) (Twenty-Fourth Amendment) Rules, 2004, i.e., ₹3.00 and ₹2.50 per bulk litre respectively.

Since, in the current year, the franchise fee in case of exports from FL-3A has been rationalized and reduced in the interest of investment, the export fee for FL-3 is also rationalized as under, with a view to encouraging the distilleries established in the state to engage in exports:

S. No.	Type of Licence	Export Pass Fee for 2024–25 (Foreign Liquor)	Export Pass Fee for 2025–26 (Foreign Liquor)
1	FL-3	₹3.00 per bulk litre	₹2.75 per bulk litre
2	FL-3A	₹3.00 per bulk litre	₹3.00 per bulk litre

The export pass fee for concessional rum supplied to the Indian Army was fixed at ₹1.00 per AL (Alcohol Litre) for the year 2024–25. This rate shall remain unchanged for the year 2025–26.

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In case of difficulty in the supply of foreign liquor or U.P.M.L. in the State, the Excise Commissioner shall have the authority to restrict the export of grain ENA, and an appropriate decision shall be taken by him as per the prevailing circumstances.

5.2.9 Sale of Foreign Liquor in 90 ML and 60 ML Packs

In the year 2025–26, in the regular category of foreign liquor, sale shall be permitted in 90 ML capacity and, in higher categories, sale shall be allowed in 60 ML and 90 ML capacity glass bottles, as well as in syringe packs.

5.2.10 Bar and Club Licences, and Event Bar Licences

(a) All bar licences shall be operated and regulated in accordance with the Uttar Pradesh Excise (Approval of Bar Licences) Rules, 2020 (as amended).

In the case of submission of an application by a bar licensee to establish an additional bar counter on a terrace of another part of the same building premises of a bar licence, the licensing authority may examine the proposal and grant approval accordingly. For such approval, a fee shall be levied equivalent to 25% of the licence fee or ₹2,50,000/- (Rupees Two Lakh Fifty Thousand only), whichever is higher.

The processing fee for bar licence applications shall be 10% of the licence fee, and the renewal fee shall be 1% of the licence fee. In case of renewal of a bar licence, no processing fee shall be payable. In rural areas, the suitability of premises for bar licences shall be decided by the District Magistrate / Licensing Authority.

To ensure the profitability of model shops, no new FL-7 licence shall be approved within 300 metres from the highway in areas covered under municipal corporations and within 5 km radius thereof, excluding the district of Gautam Buddh Nagar. This distance shall be measured from the centre of the main entrance of one shop to the centre of the main entrance of another. This provision shall not apply to bar licences approved prior to this order.

The categories of bar licences and their corresponding licence fees for the year 2025–26 shall be as follows:

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S. No.	Type of Bar Licences	Special Category	Category-1	Category-2	Category-3	Category-4
		Hotels/restaurants and club bars located in the authority areas of Gautam Buddh Nagar, Municipal Corporation areas of Lucknow and Ghaziabad and within a radius of 5 km from these areas, whether falling under urban or rural regions.	**Hotels/restaurants and club bars located in the entire district areas of Gautam Buddh Nagar, Ghaziabad, and Lucknow (excluding areas under the Special Category), as well as in the Municipal Corporation areas/District Headquarters Municipal Councils of Kanpur Nagar, Agra, Prayagraj, and Varanasi. This includes areas under Cantonment Boards, Notified Areas, and Development Authorities (general, special, or industrial, if any), and also**	**Hotels/restaurants and club bars located in the Municipal Corporation areas/District Headquarters Municipal Councils of Bareilly, Aligarh, Gorakhpur, Jhansi, Mathura, Meerut, Moradabad, Saharanpur, Ayodhya, and Firozabad districts. This includes areas under Cantonment Boards, Notified Areas, and Development Authorities (general, special, or industrial, if any), and also covers areas within a 5 km radius of these,**	**Hotels/restaurants and club bars located in District Headquarters and all Municipal Council areas of all remaining districts not covered in the above categories. This includes areas under Cantonment Boards, Notified Areas, and Development Authorities (general, special, or industrial, if any), and also covers areas within a 5 km radius of these, whether urban or rural.**	**Hotels/restaurants and club bars located in all areas excluding those falling under the Special Category, Category-1, Category-2, and Category-3.**
1	FL-6 (Hotel Bar)	Annual Licence Fee (in Rupees)				

	FL-6 (Five-star and higher category hotels classified under Diamond/Platinum	27.50 Lakh	25 Lakh	20 Lakh	15 Lakh	12.50 Lakh
	FL-6 (Four-star hotels classified under Platinum/Gold	25 Lakh	22.50 Lakh	17.50 Lakh	12.50 Lakh	10 Lakh
	FL-6 (Three-star hotels classified under Silver	20 Lakh	17.50 Lakh	15 Lakh	10 Lakh	9 Lakh

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2	Up to 50 rooms (Unstarred), classified under Silver/Bronze	15 Lakh	10 Lakh	7.50 Lakh	5 Lakh	5 Lakh
	51 to 100 rooms (Unstarred), classified under Silver/Bronze	17.50 Lakh	12.50 Lakh	10 Lakh	7.50 Lakh	5 Lakh
	101 rooms or more (Unstarred), classified under Silver/Bronze	20 Lakh	15 Lakh	12.50 Lakh	10 Lakh	7.50 Lakh
3	F.L.-7 (Resto-Bar)	15 Lakh	10 Lakh	7.50 Lakh	5 Lakh	5 Lakh
4	F.L.-7A (Club Bar)	Annual License Fee				
	Up to 100 members	5 Lakh	4 Lakh	3 Lakh	1 Lakh	1 Lakh
	For more than 100 members	10 Lakh	6 Lakh	4 Lakh	2 Lakh	2 Lakh
5	F.L.-8 (Special Trains and Cruise)	Special Trains – 15 Lakhs Cruise (International) – 5 Lakhs Cruise (Interstate) – 3 Lakhs				
6	F.L.- 'A.L.'-1 (Airport Bar License)	For Domestic Terminal – 5 Lakhs For International Terminal – 6 Lakhs				

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Note: (1) For hotels that are not classified under Diamond, Platinum, Gold, Silver, or Bronze categories as per Uttar Pradesh Tourism, the annual license fee for the F.L.-6 Bar License shall be levied with a 10% increment.

(2) In every bar license premises, it shall be mandatory to display a steel-plated warning board against the use of narcotic drugs and psychotropic substances, in accordance with Circular No. 9853-9937 / Eleven E.I.B./Narcotics Message Board / Prayagraj dated 06.01.2022, at an appropriate location.

(B) Additional Operational Hours for Bar Licenses-

The operational hours for bar licenses shall be governed by Rule 24 of the Uttar Pradesh Excise (Approval of Bar Licenses) Rules, 2020 (as amended). For the year 2025–26, as per previous practice, the following additional operational hours shall be permitted upon payment of the following additional license fees:

1-For bars located in Municipal Corporation areas and in Gautam Buddh Nagar, an additional annual fee of ₹2,50,000 (Two Lakh Fifty Thousand) shall allow extension of operational hours from 12:00 AM (midnight) to 2:00 AM. For bars in Municipal Council areas, an additional annual fee of ₹1,00,000 (One Lakh) shall allow extension of operational hours from 12:00 AM (midnight) to 1:00 AM.

2-In star-rated hotels, by paying ₹2,50,000 (Two Lakh Fifty Thousand) per 2 hours, operational hours may be extended up to 4:00 AM.

3-In all non-starred hotel bars located in Municipal Corporation areas and Gautam Buddh Nagar, serving hours may be extended from 12:00 AM to 2:00 AM upon payment of ₹2,50,000 (Two Lakh Fifty Thousand) additional annual fee. In bars located in Municipal Council areas, serving hours may be extended from 12:00 AM to 1:00 AM upon payment of ₹1,00,000 (One Lakh) additional annual fee.

4-Star-rated hotels shall be exempted from the provision mentioned in point-3 for serving liquor to in-house guests.

5-(a) The operational hours for Event Bar / Ceremony Bar License shall be determined by the applicant and specified in the application form. However, the maximum duration shall be limited to 12 hours. For any duration beyond this, a separate Event Bar License must be obtained. In all cases, the operational period for Event Bar / Ceremony Bar Licenses shall not exceed 2:00 AM.

(b) The license fee for Event Bar / Ceremony Bar shall be as follows per 12 hours or any part thereof:

Classification of Ceremony Bar Licenses	**Area of Validity**	**License Fee for the Year 2025–26**
(a) For a non-commercial purpose ceremony organized by an individual at their own home or private premises,	Entire Uttar Pradesh	₹1,000/- for 12 hours or any part thereof (for private place use)
(b) For non-commercial events organized by residents within the premises of a gated R.W.A. (Resident Welfare Association) with a no-objection certificate (NOC) from the RWA, for special occasions such as New	Entire Uttar Pradesh	₹4,500/- for 12 hours or any part thereof (for RWA events)

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(c) For events (without entry fee) organized by any club, institution, or individual at a hotel, restaurant, banquet hall, resort, farmhouse, marriage hall, community center, or any other venue for	Entire Uttar Pradesh	₹11,000/- (per counter) for every 12 hours or part thereof.

(d) For licenses issued to individuals or organizing bodies for conducting international-level sports events or IPL matches at stadiums, golf courses, or	Entire Uttar Pradesh	₹1,50,000/- (per counter) for every 12 hours or part thereof.
(e) For licenses issued to individuals or organizing bodies for conducting national/state-level sports events at stadiums, golf	Entire Uttar Pradesh	₹75,000/- (per counter) for every 12 hours or part thereof.
(f) For licenses issued for entertainment shows, exhibitions, comedy shows, magic shows, celebrity shows, mega shows, and similar events (with entry fee).	Entire Municipal Corporation areas and within a 5 km radius from their boundaries, as well as Gautam Buddh Nagar.	1- For up to 2,000 spectators ₹50,000/- (per counter). 2- For 2,001 to 5,000 spectators ₹75,000/- (per counter). 3- For 5,001 to 10,000 spectators ₹1,00,000/- (per counter). 4- For 10,001 or more spectators ₹2,00,000/- (per counter).
(g) For licenses issued for entertainment shows, exhibitions, comedy shows, magic shows, celebrity shows, mega shows, and similar events (with entry fee), excluding venues mentioned under (f).	Excluding the locations mentioned in (f).	1- For up to 2,000 spectators ₹20,000/- (per counter). 2- For 2,001 to 5,000 spectators ₹35,000/- (per counter). 3- For 5,001 to 10,000 spectators ₹45,000/- (per counter). 4- For 10,001 or more spectators ₹1,00,000/- (per counter).

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Note: For each additional counter, the license fee shall be 50% of the rate specified in the above table.

6-If at the event venue, stock or consumption of liquor permitted for sale in another state is found, the Event Bar license holder and the manager/owner of the event venue shall each be liable to pay a fine of up to ₹1,00,000/-. Additionally, for the stock found from the other state, an amount equivalent to ten times the total accrued duty as per the rules/regulations in force in Uttar Pradesh at that time shall also be recovered. Information regarding the place of purchase and details of the purchased liquor shall be duly maintained.

7-No additional fee shall be charged for extended working hours under F.L.-'A.L.'-1 (Airport Bar License). The operating hours shall be as per the airport's operational timings.

8-In the interest of revenue and maintaining law and order, it shall be mandatory for any restaurant or hotel located in the district of Gautam Buddha Nagar and municipal corporation areas, including within a radius of 5 km from its boundary, to obtain an Event License for a minimum duration of 3 days per event, at a rate of ₹11,000 per day. Event licenses for durations less than 3 days shall not be permitted.

(c) Renewal / Approval of Bar Licenses and Microbreweries

1-In the financial year 2024-25, a provision was introduced allowing for the renewal of bar, club bar, and microbrewery licenses for a period of up to three years, subject to payment of the full license

fee, which shall continue unchanged for the year 2025-26. Microbreweries are permitted to sell beer in growlers/kegs of up to 5 liters. The shelf life of duty-paid beer stored in tanks installed within microbreweries shall be determined by the Excise Commissioner.

2-For the financial year 2025-26, if applications for bar license and microbrewery license are submitted simultaneously, a consolidated rebate of ₹1,00,000/- (Rupees One Lakh only) shall be granted on the combined license fee for the first year. Microbrewery licenses are issued exclusively to existing bar licensees, and since the power to approve bar licenses is vested in the Excise Commissioner, Uttar Pradesh, the authority to grant fresh microbrewery licenses shall also lie with the Excise Commissioner in the interest of administrative efficiency and operational convenience.

3-In view of the Ease of Doing Business initiative, to facilitate the simultaneous renewal of microbrewery licenses with bar licenses, the authority for renewal, which had been delegated from the Excise Commissioner to the District Collector, shall continue to remain in effect for the year 2025-26.

(d) If a premises holding an FL-7 or FL-7A license also includes facilities such as a lawn, swimming pool, or terrace, and if a requirement for additional sales counters beyond the standard designated counter is justified, the licensing authority shall consider the licensee's application and decide accordingly. Upon approval, an additional license fee, calculated as 25% of the license fee or ₹2,50,000/- (Rupees Two Lakh Fifty Thousand only), whichever is higher, shall be levied for each additional sales counter in the said premises.

(e) For personal home licenses, the maximum permissible quantity of liquor that may be purchased, transported, and possessed shall remain unchanged for the year 2025–26 as per Annexure-5 of the Excise Policy Year 2022–23.

(f) It shall be mandatory for resorts, farmhouses, banquet halls, restaurants, community halls, hotels, etc., seeking a Ceremonial Bar License, to be registered on the departmental portal. A registration fee of ₹5,000/- shall be levied per excise year or part thereof.

(g) (1)In the year 2025-26, except for beer, wine, and LAB (Low Alcoholic Beverages), sealed bottles/cans of any other type of liquor shall not be sold from bar license premises.

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(2)All bar licensees shall purchase Indian Made Foreign Liquor (IMFL), imported foreign liquor, beer, wine, and LAB strictly at the prescribed Maximum Retail Price (MRP), and shall deposit the retailer's or both retailer's and wholesaler's margin, as applicable, into the state treasury.

(3)The sale of IMFL and imported foreign liquor (excluding beer, wine, and LAB) by bar licensees shall be done by peg, at such rates that the total revenue earned per bottle is at least 20% higher than the MRP.

(4)The sale of sealed bottles of beer, wine, and LAB by bar licensees shall be at rates at least 20% above the MRP. Non-compliance with any of the provisions under sub-section (g) shall result in strict legal action under the relevant provisions of the applicable statute and may also attract a monetary penalty of up to ₹1,00,000/- (Rupees One Lakh only).

(h) Provisions for Bars in 4-Star and 5-Star Hotels

In bars duly licensed within 4-star and 5-star hotels, miniature bottles of foreign liquor with capacities of 90 ml and 60 ml may be kept in guest rooms for consumption purposes. Additionally, bars in such hotels shall not be permitted to serve foreign liquor (excluding beer, wine, and LAB) with an MRP of ₹1,000/- or below. This MRP restriction shall also be applicable to ML-7 Restaurant Bar Licenses within the Gautam Buddh Nagar and Ghaziabad Municipal Corporation limits. The consumption or serving of miniature bottles in bars is strictly prohibited.

5.2.11 In the districts of Gautam Buddh Nagar, Ghaziabad, Agra, and Lucknow of Uttar Pradesh, bar licenses in Form ML-7(1) shall be granted exclusively for Low Alcoholic Strength Beverages (LAB), Beer, Wine, and Ready-to-Drink (RTD) beverages.The license fee for an ML-7(1) Bar License shall be ₹24.00 lakh per annum. The provisions related to license fee payment schedule, security deposit, processing fee, renewal charges, etc., shall be identical to those applicable to FL-7 bar licenses.

Additionally, the provisions of Clause 62.10 (g)(2) and (g)(4) shall be applicable to ML-7(1) licensees. **5.2.12** (a) Bar licenses in Form ML-7 may also be sanctioned for standard restaurants operating on watercrafts or floating platforms (whether engine-powered or non-engine-powered) established in water bodies.

(b) In the case of such restaurants that have obtained a valid operating license from the competent local authority and hold a valid license issued by the Food Safety and Standards Authority of India (FSSAI), the condition requiring the premises to be located in a commercial zone shall not be mandatory, provided that all other eligibility criteria are fulfilled for the grant of a bar license.

5.3 Indian-Made Wine and Low Alcoholic Beverages (LAB): Fee, Sale Permissions, and Retail Wine Shops

5.3.1 With the aim of increasing the income of fruit-producing farmers and preventing post-harvest fruit losses, the State Government has significantly simplified the provisions for establishing wineries in Uttar Pradesh and for levying excise duty on wine manufactured from fruits produced within the State. As a result, wineries have begun to be established, and production operations are expected to commence shortly.

To promote the sale of wine produced in Uttar Pradesh, it is hereby provided that in Excise Year 2025–26, a V-5 retail license shall be granted in Municipal Corporation District Headquarters and Gautam Buddh Nagar to a winery established in the State, or to a person authorized by it who is otherwise eligible to obtain a retail shop license. This license shall permit the retail sale of only self-manufactured, excise-duty-exempt wine.

- The license fee for V-5 shall be:
- ₹50,000/- per annum (or for any part thereof) for Municipal Corporation District Headquarters and Gautam Buddh Nagar.
- ₹30,000/- per annum for other District Headquarters.

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- These retail shops shall be exempted from the requirement of Minimum Guaranteed Annual Revenue (MGAR).
- Direct dispatch from the winery to its respective district shops shall be permitted; however, in such cases, the wholesale margin must be deposited into the State Treasury.

5.3.2 Duty and Supply of Wine, Cider, Sherry, and Perry

(a) In the Excise Year 2025–26, Indian-made wines (which shall include cider and perry, as permitted by prevailing rules) shall attract an excise duty of ₹4/- per Bulk Litre (BL).

(b) For wine imported from overseas, the excise fee shall be 50% of the proposed MRP, rounded to the next multiple of ₹10.

(c) For the Excise Year 2025–26, the excise fee and MRP determination for Indian-made wines shall be as follows:

S. No.	Category (Based on Strength in % v/v)	Ex-Distillery Warehouse Price (E.D.W.P.) per Bottle (750 ml)	Excise Duty per Bottle (750 ml) (₹)	Wholesale Margin (W.M.) (₹)	Retailer Margin (R.M.) (₹)	Formula for Maximum Retail Price (M.R.P.) (₹)
1	**2**	**3**	**4**	**5**	**6**	**7**
1	Up to 10% v/v	EWP	50% of EWP + ₹65	4% of EWP	15 % of EWP	The sum of columns 3, 4, 5, and 6 shall be rounded off to the next multiple

2	Above 10% v/v and up to 15% v/v	EWP	50% of EWP + ₹70	4% of EWP	15 % of EWP	The sum of columns 3, 4, 5, and 6 shall be rounded off to the next multiple
3	Above 15% v/v	EWP	70% of EWP + ₹50	4% of EWP	15 % of EWP	The sum of columns 3, 4, 5, and 6 shall be rounded off to the next multiple

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Note: For other capacities, the excise duty, wholesale/retail margin shall be calculated on a proportional basis.

In addition to the above, the following provisions are also prescribed for the year 2025-26:

1.Supply of wine in glass bottles and aluminum cans manufactured according to standards set by the Bureau of Indian Standards (BIS) shall be permitted for the year 2025-26. Supply in cans will be allowed with the restriction that the shelf life shall be limited to a maximum of 9 months, and the concerned producer shall clearly indicate the shelf life in bold letters on the label.

2.For pricing of wine brands, the winery / brand owner shall submit an application along with a notarized affidavit on a ₹10/- non-judicial stamp paper declaring that the Ex-Warehouse Price (EWP) declared by them for the concerned brand is certified by a cost accountant or company secretary, and is equivalent to or less than the minimum EWP declared for the same or equivalent brand in neighboring states/union territories of Uttar Pradesh, namely Punjab, Haryana, Delhi, Chandigarh, Uttarakhand, Rajasthan, and Madhya Pradesh (currently prohibition is in effect in Bihar). If the EWP of a brand has not been approved in any of the mentioned neighboring states for the year 2025-26, then the Excise Commissioner of Uttar Pradesh will determine the MRP based on the last approved EWP of that brand in Uttar Pradesh and the proposed EWP for 2025-26. However, once the MRP is approved in Uttar Pradesh, the winery/brand owner shall not present a lower EWP for the concerned brand in other neighboring states than that approved in Uttar Pradesh. While submitting the EWP, details of all its components shall also be provided along with the cost card tables relating to the approved MRP in the neighboring states. The approval of EWP will also take into account the actual selling price/minimum selling price/maximum selling price of the brand in neighboring states to ensure that there is no adverse impact on the revenue of the state. The decision of the Excise Commissioner, Uttar Pradesh regarding the approval of any brand's EWP shall be final.

There is no uniformity in the components included in EWP across different states. Each state has different license fees, bottling fees, import fees, brand registration fees, label approval fees, administrative fees on syrup, VAT/GST on ENA/Grain ENA, permit fees, special fees, etc. Therefore, these will be considered while reconciling EWP.

The affidavit shall also include a declaration that if found to be false during investigation, a penalty of up to ₹1,00,000 may be imposed and the brand registration may be canceled.

For 180 ml capacity, the EWP declared will be used as the basis to determine the EWP for other capacities, and the EWP will be calculated as follows:

EWPof SKU less than 180ML	EWP(Size of SKU)=[EWP(180)/180]*(Size of SKU)
EWP of SKU less than or equal to 375ML but greater than 180 ML	EWP(Size of SKU)=[EWP(180)/180]*(Size of SKU)]-2
EWP of SKU greater than 375 ML	EWP(Size of SKU)=[EWP(180)/180]*(Size of SKU)]-7

***SKU stands for Stock Keeping Unit.**

For the determination of MRP for 90 ml and 60 ml bottles, the EWP will be calculated proportionally based on the EWP of the 180 ml bottle.

4.For the implementation of Track and Trace, a Track and Trace fee of ₹20.35 and the prescribed special fee will be included in the EWP of each bottle capacity.

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5.The maximum retail price (MRP) of wine will be rounded off to the next multiple of 10, and the difference amount will be collected as additional excise duty.

6.The EWP of wine will include an application charge of ₹0.15 per unit for barcode and QR code. Out of this ₹0.15, ₹0.09 will be deposited into a bank account opened by the department. The cutoff date for this will be determined by the Excise Commissioner. This account will be opened in a nationalized bank, and the operation rights will be jointly given to officers nominated by the government. Other provisions will remain as per clause 5.1.7 (3).

7.The finalized MRP will be determined by adding the prescribed additional special excise duty amount to the EWP calculated as above.

(g) As in the year 2024-25, in the year 2025-26, the sale of wine will be conducted through composite shops and model shops.

5.3.3 Low Alcoholic Beverages (LAB):

For the year 2025-26, the MRP and excise duty of low alcoholic beverages will be determined as per the formula given below, same as last year:-

S. No.	EDP Category per Bottle/Can (500 ml) (₹)	Excise Duty per Bottle/Can (500 ml) (₹)	Wholesale Margin per Bottle/Can (500 ml) (₹)	Retail Margin per Bottle/Can (500 ml) (₹)	MRP Formula (₹)
1	2	3	4	5	6
1	E.D.P. (For other pack sizes, the E.D.P. shall be calculated in the same manner as for beer)	50% of E.D.P. + ₹125	1.25% of E.D.P. + ₹2.00	20% of E.D.P. + ₹10.00	Sum of Column 2 + 3 + 4 + 5

Note: For other pack sizes, the retention fee, and wholesale/retail margins shall be calculated on a pro-rata basis.

Other provisions shall be as follows:

1.An amount of ₹0.35 per bottle of each pack size shall be included in the E.D.P. towards Special Fee and Track & Trace implementation.

2.For pricing of L.A.B. (Low Alcoholic Beverages) brands, the manufacturer/bonded unit shall submit, along with the application, a notarized affidavit on non-judicial stamp paper worth ₹10 declaring that the E.W.P. (Ex-Distillery/Winery Price) declared by them for the concerned brand is certified by a Cost Accountant or Company Secretary, and is either equivalent to or lower than the minimum E.W.P. declared for the corresponding or similar brand in the neighboring states/Union Territories such as Punjab, Haryana, Delhi, Chandigarh, Uttarakhand, Rajasthan, and Madhya Pradesh (currently, alcohol is prohibited in Bihar).

If for any brand the E.D.P. has not been approved in the neighboring states for the year 2025–26, then the Excise Commissioner shall determine the M.R.P. based on the approved E.D.P. of the previous year in Uttar Pradesh and the proposed E.D.P. for 2025–26.

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However, once the M.R.P. is approved in Uttar Pradesh, the manufacturer/bondholder shall not quote a lower E.D.P. for the same brand in any of the said neighboring states. While submitting the E.D.P., the complete breakdown of its components must also be submitted, along with a table of M.R.P. details (Cost Cards) as approved in neighboring states. During E.D.P. approval, the actual/minimum/maximum sale

prices of the concerned brand in the neighboring states shall also be considered to ensure no adverse impact on the state's revenue. The decision of the Excise Commissioner, Uttar Pradesh, shall be final regarding the approval of any brand's E.D.P. Since the components included in the E.D.P. vary across states—such as license fee, bottling fee, import fee, brand registration fee, label approval fee, administrative fee on molasses, VAT/GST on ENA/Grain ENA, permit fee, special fee, etc.—these factors will be duly considered during comparison. The affidavit must also mention that if any misrepresentation is found during verification, a penalty of up to ₹1,00,000 may be imposed, and the brand registration will be canceled.

3.The Maximum Retail Price (M.R.P.) of low-alcoholic beverages shall be rounded off to the next higher multiple of 10, and the difference amount will be levied as Additional Retention Fee.

4.An amount of ₹0.15 per unit shall be included in the E.D.P. towards Bar Code and QR Code application. Out of this ₹0.15, ₹0.09 shall be deposited into a bank account opened by the department. The cut-off date for this will be determined by the Excise Commissioner. This account shall be opened in a nationalized bank, and its operation shall be jointly authorized by officials nominated by the Government. Remaining provisions will be governed as per Clause 5.1.7 (3).

5.The final M.R.P. shall be determined by adding the Special Additional Retention Fee, as applicable, to the M.R.P. derived as per the above-mentioned method.

6.Supply of L.A.B. shall also be permitted in aluminum cans manufactured in accordance with Bureau of Indian Standards (BIS), in addition to glass bottles. For L.A.B. packed in aluminum cans, the maximum shelf life shall be 9 months, and the manufacturer must print the shelf life in bold letters on the label.

Sales of the said alcoholic beverages during the year 2025–26 shall be allowed at composite shops and model shops.

5.4 Beer, Ale, Porter

5.4.1 Retention Fee and M.R.P. for Beer

For the financial year 2024–25, the retention fee and Maximum Retail Price (M.R.P.) for beer were determined uniformly for 500 ml cans of both Mild Beer (alcohol content of 5% v/v or less) and Strong Beer (alcohol content of more than 5% v/v and up to 8% v/v). The same structure shall be retained for the year 2025–26 without any changes.

Due to the restructuring of standalone beer shops into composite shops, and the provision of their conversion into model shops, the Permit Room facility, which was introduced for beer shops during the year 2024–25, shall now be discontinued.

For the year 2025–26, the retention fee and Maximum Retail Price (M.R.P.) for beer shall be calculated as follows.

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Declared Ex-Brewery Price (EBP) per 500 ml can (₹) by the manufacturer / bonded unit / CSD unit	**Retention Fee per 500 ml can (₹)**	**Wholesale Margin per 500 ml can (₹)**	**Retailer Margin per 500 ml can (₹)**	**Maximum Retail Price (MRP) per 500 ml can (₹), to be rounded off to the next multiple of ₹10, with the difference amount treated as Additional**
(1)	(2)	(3)	(4)	(5)
Up to ₹27.50	₹31 plus 90% of the E.B.P.	₹1.25 plus 1.8% of the E.B.P.	₹12.25 plus 10% the E.B.P.	Sum of columns 1 + 2 + 3 + 4
Above ₹27.50 and up to ₹30.00	₹32 plus 90% of the E.B.P.	₹1.25 plus 1.8% of the E.B.P.	₹12.25 plus 10% the E.B.P.	Sum of columns 1 + 2 + 3 + 4

Above ₹30.00 and up to ₹35.00	₹33 plus 100% the E.B.P.	₹1.5 plus 2% of the E.B.P.	₹15.00 plus 10% the E.B.P.	Sum of columns 1 + 2 + 3 + 4
Above ₹35.00 and up to ₹40.00	₹35 plus 100% the E.B.P.	₹1.5 plus 2% of the E.B.P.	₹15.00 plus 10% the E.B.P.	Sum of columns 1 + 2 + 3 + 4
Above ₹40.00 and up to ₹45.00	₹35 plus 105% the E.B.P.	₹1.5 plus 2% of the E.B.P.	₹15.00 plus 10% the E.B.P.	Sum of columns 1 + 2 + 3 + 4
Above ₹45.00	₹35 plus 110% the E.B.P.	₹1.5 plus 2% of the E.B.P.	₹15.00 plus 10% the E.B.P.	Sum of columns 1 + 2 + 3 + 4

Note: For other denominations, the return fees and margin of wholesalers/retailers shall be calculated on a proportional basis.

The remaining procedure shall remain the same as in the previous year.

1-For the year 2025-26, the supply of beer in kegs (excluding beer produced by microbreweries) is permitted in denominations of 15, 20, 25, 30, and 50 liters. The Ex-Factory Price (E.B.P.) shall be submitted separately by the licensee, based on which the return fee will be calculated proportionately relative to a 500 ml can. In cases of purchase in kegs, the special fee collected by bar licenses shall be proportional to the special fee prescribed for a 500 ml can.

2-For pricing of India-made beer brands, the licensee/unit holder must submit an application along with a notarized affidavit on a ₹10 non-judicial stamp paper declaring that the E.B.P. declared for the concerned brand is certified by the cost accountant or company secretary. This E.B.P. must be equivalent to or lower than the minimum E.B.P. approved for the same or equivalent brand in the neighboring states/Union Territories of Uttar Pradesh, namely Punjab, Haryana, Delhi, Chandigarh, Uttarakhand, Rajasthan, Madhya Pradesh, and Bihar (where alcohol prohibition is currently in force).

If the E.B.P. of any brand has not been approved for the year 2025-26 in these neighboring states, the Excise Commissioner will determine the Maximum Retail Price (M.R.P.) in Uttar Pradesh based on the approved E.B.P. of the previous year and the proposed E.B.P. for 2025-26. However, once the M.R.P. is approved in Uttar Pradesh, no lower E.B.P. will be accepted from other neighboring states.

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While submitting the E.B.P., a detailed breakup of all its components must also be provided, along with a table of all related details (cost card) pertaining to the approved M.R.P. in the neighboring states for the concerned brand. The approval of E.B.P. will also consider the actual sale price/minimum sale price/maximum sale price of the brand in neighboring states to ensure that there is no adverse impact on the state's revenue.

The decision of the Excise Commissioner regarding approval of any brand's E.B.P. shall be final.

3.There is no uniformity in the items included under E.B.P. across various states. License fees, bottling fees, import fees, brand registration fees, label approval fees, VAT/GST, permit fees, special fees, etc., vary from state to state. Therefore, these factors will be considered to reconcile the E.B.P. The affidavit must also state that if any statement is found false upon investigation, a monetary penalty of up to ₹1,00,000 will be imposed and the brand registration will be cancelled. Special fees and Track and Trace implementation fees shall be included in the E.B.P. A charge of ₹0.15 per unit will be included in the E.B.P. for barcode and QR code application on beer. Of this ₹0.15, ₹0.09 must be deposited into a bank account opened by the department. The cutoff date for this will be determined by the Excise Commissioner. This account will be opened in a nationalized bank and its operation authority will be jointly granted to officials nominated by the government. Other provisions will remain as per Clause 5.1.7 (3).

The E.B.P. for other denominations will be determined based on the E.B.P. provided for the 500 ml denomination, and the calculation of E.B.P. will be as follows:

EBP of SKU* less than or equal to 500ML	EBP(Size of SKU)=[EBP(500/500]*(Size of SKU)
EBP of SKU more than 500 ML	EBP(Size of SKU)=[EBP(500-2/500]*(Size of

*SKU refers to Stock Keeping Unit.

5.4.2 Other Provisions Related to Beer –

(a) Shelf Life of Beer

For the year 2025-26, the maximum shelf life of India-manufactured beer supplied for sale within the state is fixed at 09 months.

(b) An import duty of ₹4.50 per bulk liter is levied on India-manufactured bottled/canned beer, draft beer, and porter.

(c) With the objective of encouraging breweries established in the state to export, the export fee for FL-3 license holders is rationalized and fixed as follows.

S.No.	Type of License	Export Pass Fee for 2024-25 (Beer, Draft Beer, Porter, L)	Export Pass Fee for 2025-26 (Beer, Draft Beer, Porter, L)
1	FL-3	₹2.00 per bulk liter	₹1.75 per bulk liter
2	FL-3A	₹2.00 per bulk liter	₹2.00 per bulk liter

In case of difficulty in the supply of beer within the state, the Excise Commissioner shall have the authority to impose a ban on the export of beer for a reasonable period.

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5.4.3 Permit Fee for Beer Imported from Other Countries

For the year 2025-26, the permit fee for all strengths of beer imported from other countries is fixed at ₹175/- per bulk liter.

5.4.4 Excise Duty Rate and Other Provisions on Beer Produced by Microbreweries

The excise duty rate on beer produced by microbreweries for the year 2025-26 is fixed at ₹2.100/- per bulk liter.

5.5 Model Shops and Premium Retail Vendors

5.5.1 License Fee for Model Shops

(a) For the year 2025-26, the annual license fee for model shops is rationally reallocated as per Schedule 5.11(1) with an increase of 10%. If the resulting license fee amount is not a multiple of ₹5,000/-, it will be rounded up to the next multiple of ₹5,000/-. The provision from the year 2023-24 that the renewed model shop license fee should not be less than the license fee determined for newly created model shops for the concerned establishment or local body has been discontinued. This decision remains unchanged for the year 2025-26. The minimum required carpet area for model shops for the financial year 2025-26 is fixed at 400 square feet.

(b) If the carpet area (including all floors) of any model shop in municipal corporation areas or under the jurisdiction of Gautam Buddha Nagar Development Authorities is 3,000 square feet or more, on the licensee's application, the model shop may be granted a premium model shop license (F.L.-4AA) which can be renewed further for up to 2 years. Among such model shops, only two shops with the highest revenue (sum of minimum fixed guaranteed annual revenue and license fee) will be granted the F.L.-4AA license. The licensee will be required to pay an additional license fee of ₹20,00,000/- (Rupees Twenty Lakhs only) along with the difference of processing fee, security, and all other dues. Other eligibility criteria will be determined separately by the Excise Commissioner. Renewal of such premium model shops will be done only with the licensee's consent on payment of dues for the respective year.

(c) All premium retail vendors, model shops, and premium model shops located in municipal corporation areas and Gautam Buddha Nagar district must ensure that an amount equal to 5% of their prescribed minimum guaranteed monthly revenue is obtained through the sale of imported foreign liquor at the shop.

(d) The fee for the sale of liquor in model shops and premium model shops is fixed at ₹3,00,000/-.

5.5.2 Premium Retail Vends

(1) Renewal of Premium Retail Vends

In the year 2024–25, systematically established Premium Retail Vend licenses may be renewed by the licensee for the year 2025–26 at the prescribed license fee. For renewal, interested licensees shall submit a renewal application along with the processing fee and renewal fee to the office of the District Excise

Officer. The Licensing Authority shall decide on the received applications within 7 working days and, if found appropriate, instruct the licensee to deposit the license fee.

(2) License Fee—

(a) The annual license fee for Premium Retail Vends for the year 2024–25 is fixed at ₹25,00,000 (Rupees Twenty-Five Lakh), which shall remain unchanged for the year 2025–26. In case of Premium Retail Vend shops established mid-session, the license fee shall be payable proportionately based on the remaining days of the year.

(b) No individual, firm, or company shall be granted more than two Premium Retail Vend licenses.

(c) Premium Retail Vends shall not be permitted in multiplex areas of malls.

(d) Consumption of liquor shall be strictly prohibited in places other than the premises of bars licensed within malls.

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(3)(a) At Premium Retail Vend shops, sale shall be permitted only of vodka and rum brands with an MRP of ₹700/- per 750 ml or more, and beer brands with an MRP of ₹140/- per 500 ml can or more. Regarding other pack sizes of this category, it is clarified that all pack sizes of those brands of vodka, rum, and beer which are permitted at the specified MRP shall be allowed for sale.

(b) At Premium Retail Vend shops, sale shall be permitted of (a) imported foreign liquor brands, (b) Indian-made foreign liquor brands of scotch or higher category, and (c) all categories of brandy, gin, and wine.

(4) The following provisions shall also apply to Premium Retail Vends for the year 2025–26: (i) Sale of all types of Low Alcoholic Beverages (LAB) shall be permitted at Premium Retail Vends.

(ii) Subject to obtaining a No Objection Certificate from the competent authority, Premium Retail Vends shall be permitted within the main buildings of airports, metro stations, and railway stations. The existing restriction that the entrance of such Premium Retail Vends within the main buildings of airports/metro/railway stations must be inward-facing is hereby withdrawn.

(iii) At Premium Retail Vend shops, a separate room may be provided exclusively for wine tasting. Sale within the tasting room shall be prohibited.

(5) In districts—Gautam Buddh Nagar, Ghaziabad, Agra, and Lucknow—FL-4D licenses shall also be approved for another type of Premium Retail Vend for the sale of eligible categories of wine and LAB, in premises similar to those found suitable for Premium Retail Vend (FL-4C). Sale of beer of all MRPs shall be permitted under the FL-4D license. FL-4D licenses shall only be approved for shop premises located within shopping malls having multiplexes. The annual license fee for FL-4D licenses shall be ₹6,00,000/- (Rupees Six Lakh only); however, for FL-4D licenses established mid-session, the calculation of payable license fee shall be made in the same manner as for FL-4C. FL-4D licenses shall be exempt from determination of minimum guaranteed annual revenue. It is clarified that this license shall not be permitted within cinema halls or their premises, and consumption of liquor inside cinema halls shall be strictly prohibited.

5.6 Mandatory Monthly / Quarterly Guaranteed Revenue Lifting in Composite Shops, Premium Retail Vends, and Model Shops

5.6.1 For the year 2025–26, the Annual Minimum Guaranteed Revenue (MGR) for Composite Shops—FL and Beer—shall be determined as per Clause 5.21. The Minimum Guaranteed Annual Revenue for Premium Retail Vends and Model Shops shall be fixed with a 5% increase over the Minimum Guaranteed Annual Revenue prescribed for the year 2024–25. For newly established Composite Shops and Model Shops in the year 2025–26, the prevailing Annual MGR (FL), Annual MGR (Beer), or Annual Guaranteed Revenue shall be determined accordingly. Based on the above-determined Minimum Guaranteed Annual Revenue, the monthly / quarterly guaranteed revenue for the shops shall be determined as follows:

(a) The Monthly Guaranteed Revenue for Model Shops and Premium Model Shops shall be 1/12th of the Annual Guaranteed Revenue. However, in the case of Premium Retail Vends, the Annual Guaranteed

Revenue shall be divided on a quarterly basis, i.e., 1/4th of the equal Annual Guaranteed Revenue shall be payable each quarter.

(b) The Monthly Distribution of Annual MGR (FL) for Composite Shops shall be as follows:

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S. No.	Month	Percentage of Minimum Annual Guaranteed Revenue
1	April	7 %
2	May	10 %
3	June	8 %
4	July	6 %
5	August	6 %
6	September	6 %
7	October	10 %
8	November	10 %
9	December	10 %
10	January	10 %
11	February	9 %
12	March	8 %

(c) The quarterly distribution of the annual M.G.R. (Beer) for composite shops shall be as follows:

S. No.	Quarter	Percentage of Minimum Annual Assured Revenue
1	First Quarter	38 %
2	Second Quarter	26 %
3	Third Quarter	17 %
4	Fourth Quarter	19 %

Any shortfall in the collection of the minimum assured revenue for the first quarter may be made up by the second quarter, provided prior permission is obtained from the District Excise Officer upon payment of the prescribed composition amount. Similarly, any shortfall in the minimum assured revenue in subsequent quarters may also be compensated in the next quarter by depositing the composition amount and obtaining permission from the District Excise Officer. Additionally, in cases of shortfall in the minimum assured quarterly revenue for beer, the provisions of Schedule-5.6.3 shall also apply.

5.6.2 The annual/monthly/quarterly assured revenue of Model Shops, Premium Model Shops, and Premium Retail Vends shall include revenue from foreign liquor, beer, and L.A.B. etc.

5.6.3 In case the provision for withdrawal equivalent to the assured revenue fixed for any month/quarter is not followed, the arrangement shall be that an opportunity of 10 days shall be given to deposit additional security equivalent to the outstanding revenue of the respective month/quarter. If the additional security is not deposited thereafter, the license authority shall initiate cancellation proceedings of the shop's license as per rules, and total revenue loss shall be recovered as per rules. The unsold stock available at the shop shall be seized. In case the additional security equivalent to the outstanding revenue of the respective month/quarter is deposited within the stipulated time, withdrawal equivalent to the assured revenue fixed for the next month and withdrawal equivalent to the outstanding revenue up to the previous month/quarter shall be allowed to the licensee. On withdrawal equivalent to the total current revenue fixed for any month/quarter, the excess security deposited earlier shall be refunded immediately by the District Excise Officer if there is no other outstanding amount. Failure to collect the required revenue (including the outstanding revenue of the previous month/quarter) in the next month/quarter shall result in composition proceedings.

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5.7 Supply of Overseas Imported Foreign Liquor, Beer, Wine, and L.A.B.:

5.7.1 The following arrangements shall be implemented for the supply of overseas imported liquor in the year 2025-26:-

(1) Importer unit means a valid Import/Export Certificate (IEC) holder.

(2) All such importer units importing overseas imported liquor, who (a) import directly into any customs bonded warehouse in the State or (b) receive transfers from customs bonded warehouses of other importer units located in other states or (c) transfer customs bonded warehouses of any importer unit located in other states or (d) transfer liquor to customs bonded warehouses of other importer units located in the State or (e) operate in any manner in the State for overseas imported liquor, shall be mandatorily registered on the prescribed portal of the Excise Department, Uttar Pradesh. One registration shall be done for the importer unit and one of its customs bonded warehouses.

(3) Registration of importer units on the Excise Department portal shall be mandatory. For this, a registration fee and renewal fee of ₹50,000/- (Rupees Fifty Thousand only) shall be prescribed and paid online.

(4) Importer units registered on the Excise Department portal shall be required to fill details of transfer/transaction/trade of overseas imported liquor from customs bonded warehouse to customs bonded warehouse within or outside the State on the departmental portal.

(5) Importer units conducting business of overseas imported liquor through any customs bonded warehouse in the State shall be required to obtain a B.I.O.-1 license to sell overseas imported liquor to wholesale or prescribed retail licensees in the State.

(6) (a) The license fee for B.I.O.-1 license shall be fixed at ₹10,00,000/- (Rupees Ten Lakh only) for one excise year or any part thereof. The security deposit amount shall be fixed at ₹5,00,000/- (Rupees Five Lakh only).

(b) For the purpose of ensuring smooth supply (since the transmissions are very small), it is permitted to take a minimum of three master godowns in the state under B.I.O.-1 licenses, where debonded (fully duty-paid) imported foreign liquor can be stored and from where supply can be made to licensed retail shops and wholesale licensees. Each such master godown will be issued a B.I.O.-1 (B) license, which will be linked only to the parent B.I.O.-1/B.I.O.-1A licenses, and transmissions can be received only from these B.I.O.-1/B.I.O.-1A licenses. Wholesale and retail licensees will submit their demand letters only to the parent B.I.O.-1/B.I.O.-1A.

(7) Only one customs bonded warehouse located in the same district will be linked under the B.I.O.-1 license of a district; however, more than one importing unit can be allocated separate spaces within one customs bonded warehouse and be linked with their respective B.I.O.-1 licenses.

(8) Along with the required information in the application form for the B.I.O.-1 license, the required details of the customs bonded warehouse to be linked and the certificate of space allocation must be uploaded on the portal. For the operation of each B.I.O.-1 license, a debonded liquor warehouse will be mandatory, whose premises must be within the same district but outside the premises of the linked customs bonded warehouse. The operation of the B.I.O.-1 license shall be mandatory as per the Uttar Pradesh Excise (Management of Licenses for Wholesale Sale of Foreign Liquor) Rules, 2002 (as amended) and instructions issued from time to time.

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(9) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must obtain an online export permit from the concerned district excise officer for the export of duty-paid liquor to any wholesale or retail vendor outside the state (excluding customs bonded warehouses) who holds a valid import permit. The removal (export) of the respective liquor will be made only through the transport pass issued by the Uttar Pradesh Excise Department portal. A permit fee of ₹300/- per bulk liter will be payable on the above export (except supply from one customs bonded warehouse to another).

(10) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must fill/upload all required information on the portal for the transfer of liquor from their customs bonded warehouse to another importing unit's customs bonded warehouse and obtain free approval from the concerned district excise officer.

(11) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must receive or transfer bond-to-bond liquor only from importing units registered on the departmental portal outside the state, following the prescribed process on the portal, and inform the concerned district excise officer in the state.

(12) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must inform the concerned district excise officer following the prescribed process on the portal in case of direct import of liquor from abroad.

(13) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must upload the desired details of liquor received in their customs bonded warehouse and its removal along with the required forms.

(14) Wholesale licensees and authorized retail licensees in Uttar Pradesh must obtain online approval/registration of all brands and labels of foreign imported liquor to be sold by each B.I.O.-1 licensee annually by submitting the prescribed fee through the prescribed online procedure. For this, authorization letters from brand owners or principal importers/brand owners in India are not mandatory. A trademark certificate issued by the Government of India is not mandatory. Only an equivalent certificate issued abroad is required, but in case of any dispute, the decision of the Excise Commissioner will be final.

(15) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must also obtain online approval/registration of all brands and labels stored in customs bonded warehouses in the state, whose sale is not permitted to wholesale and authorized retail licensees in Uttar Pradesh. This approval/registration will be free of cost.

(16) All importing units registered on the Uttar Pradesh Excise Department portal and operating in Uttar Pradesh must upload the rewarehousing certificate related to each customs bond-to-customs bond removal on the portal within the stipulated time. All transmissions from one customs bonded warehouse to another in the state will be made only under the F.L.-36 transport pass issued by the Uttar Pradesh Excise Department.

(17) Since transmissions of imported foreign liquor or beer are small, permission will be granted for transporting liquor from one B.I.O.-1 license to multiple destinations by a single vehicle.

(18) Renewal of last year's B.I.O.-1 licenses for the year 2025-26 will be allowed under the above provisions. The renewal fee is fixed at ₹1,00,000/- (Rupees One Lakh only). The processing fee for new B.I.O.-1 license applications will be ₹1,00,000/- (Rupees One Lakh only). No processing fee will be charged for renewals.

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(19) If an importing unit carrying on liquor business through any customs bonded warehouse in Uttar Pradesh does not register on the departmental portal, action will be taken against it under appropriate sections.

(20) If a B.I.O.-1 licensee wishes to obtain a license in another municipal corporation's district or divisional headquarters district, a B.I.O.-1A license will be approved for which the license fee will be ₹5,00,000/- (Rupees Five Lakh only). This license will enjoy all the facilities of the B.I.O.-1 license.

(1) MRP of foreign liquor imported from overseas

C.I.F. Value per Bottle **(₹)**	Custom Bond Handling Charges **(₹)**	B.I.O-1 Profit Margin **(₹)**	Custom Duty **(₹)**	Ex-Custom Bond Price **(₹)**	Permit Fee **(₹)**	Wholesale Dealer's Margin **(₹)**	Retail Dealer's Margin **(₹)**	Maximum Retail Price **(₹)**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**

Declared by the importer	Declared by the importer	Declared by the importer	150% of the C.I.F. value	1+2+3	As per the relevant table in the case of foreign liquor (proportionately, as applicable)	₹5.00 + 3.00% of the Ex-Custom Bond Price (proportionately, as applicable)	₹90 + 10.00% of the Ex-Custom Bond Price (proportionately, as applicable)	Sum of 4+5+6+7+8 rounded off to the next multiple of ₹10. The difference amount shall be charged as Additional Permit Fee. In addition, Special Additional Yield Fee shall also be

Note: For other holdings, the permit fee and the margins for wholesale/retail vendors shall be calculated on a proportional basis.

(2) Permit Fee for Overseas Imported Foreign Liquor:

As Declared – Ex-Customs Bond Price Per Bottle (750 ml)	**Permit Fee Fixed for the Year 2025–26**
From ₹0 up to ₹600	₹400 + 40% of the Ex-Customs Bond Price
More than ₹600 and up to ₹1500	₹650 + 30% of the Ex-Customs Bond Price
More than ₹1500 and up to ₹3000	₹1000 + 20% of the Ex-Customs Bond Price
Above ₹3000	₹1500 + 10% of the Ex-Customs Bond Price

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(3) The Maximum Retail Price (MRP) of Overseas Imported Beer shall be determined as per the table given below:

C.I.F. Value (₹)	Custom Bond Handling Charges (₹)	B.I.O.-1 Margin (₹)	Custom Duty (₹)	Ex-Custom Bond Price (₹)	Permit Fee (₹)	Wholesale Dealer's Margin (₹)	Retail Dealer's Margin (₹)	Maximum Retail Price (₹)
1	2	3	4	5	6	7	8	9
Declared by Importer	Declared by Importer	Declared by Importer	110% of the C.I.F. Value	1+2+3	₹175 per bulk litre	Proposed by Importer	Proposed by Importer	Sum of 4 + 5 + 6 + 7 + 8 (Rounded off to the next multiple of ₹10, the difference to be taken as Additional Permit Fee. A Special Additional Return Fee will also be levied.)

(4) The Maximum Retail Price (MRP) of Overseas Imported Wine shall be determined as per the following table:

C.I.F. Value	**Custom Bond Handling Charges**	**BIO-1 Profit Margin**	**Custom Duty**	**Ex-Custom Bond Price**	**Permit Fee**	**Wholesale Dealer Margin (per 750 ml)**	**Retail Dealer Margin (per 750 ml)**	**Maximum Retail Price**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**

Declared by Importer	Declared by Importer	Declared by Importer	150 percent of C.I.F. value	1+2+3	as per 5.3.2 (b)	₹5.00 + 3.00% of Ex-Custom Bond Price (750 ml) (proportionate as required)	₹90.00 + 10 percent of Ex-Custom Bond Price (750 ml) (proportionate as required)	Sum of 4+5+6+7+8 (rounded off to the next multiple of ₹10; the difference will be taken as additional permit fee. A special additional royalty fee will also be levied)

Note: For other holdings, the permit fee and the margins for wholesale/retail vendors shall be calculated on a proportional basis.

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(5) The Maximum Retail Price (M.R.P.) of Overseas Imported L.A.B. (Liqueur and Allied Beverages) will be determined according to the following table:-

C.I.F. Value per Bottle **(₹)**	Custom Bond Handling Charges **(₹)**	B.I.O-1 Profit Margin **(₹)**	Custom Duty **(₹)**	Ex-Custom Bond Price **(₹)**	Permit Fee **(₹)**	Wholesale Dealer's Margin **(₹)**	Retail Dealer's Margin **(₹)**	Maximum Retail Price **(₹)**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
Declared by the importer	Declared by the importer	Declared by the importer	150% of the C.I.F. value	1+2+3	As per the relevant table for LAB (proportionate as required)	₹5.00 + 4.50% of the Ex-Custom Bond Price (proportionate as required)	₹50 + 11% of the Ex-Custom Bond Price (proportionate as required)	The sum of 4 + 5 + 6 + 7 + 8 (rounded off to the next multiple of ₹10, with the difference amount charged as additional permit fee. A special additional excise duty

Permit Fee for LAB

Declared Ex-Customs Bond Price per Bottle	**Prescribed Permit Fee for the Year 2025–26**
(750 ml)	**(750 ml)**
From ₹0 to ₹150	**₹125 + 50% of the Ex-Customs Bond Price**
Above ₹150	**₹125 + 100% of the Ex-Customs Bond Price**

Note: For other holdings, the permit fee and the margins for wholesale/retail vendors shall be calculated on a proportional basis.

(6) The declared C.I.F. (Cost, Insurance, and Freight) value shall be based on the average of the last three months of price registration. If the necessary records to determine the three-month average are not available, then the declared C.I.F. value shall be based on the average of the last twelve months.

However, this process shall ensure that there is no loss of revenue under any circumstances. The special fee and Track and Trace Implementation Fee shall be included in the Ex-Customs Bond Price.

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(7) If BIO-1/1A sells overseas-imported foreign liquor, beer, wine, and LAB directly to Premium Retail Vends and Model Shops, then an amount equivalent to the wholesale dealer's margin, as determined under the MRP determination framework, shall be deposited into the treasury under the head of "Realization Fee". In cases where direct sales are made to bars, an amount equivalent to both the wholesale and retail dealer's margins shall be deposited into the treasury under the head of "Realization Fee".

(8) For price determination of overseas imported foreign liquor brands, the importer unit shall submit a notarized affidavit on a non-judicial stamp paper of ₹10/- along with the application form, declaring that the declared ex-custom bond price for the concerned brand has been certified by a Cost Accountant or Company Secretary. It shall also be affirmed that the declared ex-custom bond price is equivalent to or lower than the minimum ex-custom bond price declared for the said brand in the neighbouring states/Union Territories of Uttar Pradesh, namely Punjab, Haryana, Delhi, Chandigarh, Uttarakhand, Rajasthan, and Madhya Pradesh (Note: Bihar currently enforces prohibition).

If the ex-custom bond price for any brand has not been approved for the year 2025-26 in any of the aforementioned neighbouring states, then the Excise Commissioner shall determine the MRP for Uttar Pradesh based on the approved ex-custom bond price of the previous year and the proposed price for 2025–26. However, once the MRP has been approved in Uttar Pradesh, the concerned brand shall not be presented with a lower ex-custom bond price in any of the neighbouring states. For the year 2025-26, both the CIF value and profit margins shall be verified. The affidavit shall also declare that if the assertion is found to be false during verification, a penalty of up to ₹1 lakh may be imposed, and the brand registration shall be cancelled.

During approval of the ex-custom bond price, the actual sale price / minimum sale price / maximum sale price of the concerned brand in the neighbouring states shall also be taken into account to ensure that there is no adverse impact on the state's revenue.

The decision of the Excise Commissioner regarding approval of the ex-custom bond price for any brand shall be final.

(9) The import of beer manufactured in Nepal and liquor and beer manufactured in Bhutan shall be treated as import/export similar to other states of the country.

(10) The various variants of overseas imported liquor brands shall be accepted based on their maturation period.

(11) In the ECBV (Excise Control & Bond Verification) of overseas imported liquor, barcode and QR code application charges of ₹0.15 per unit and a Track and Trace Fee of ₹0.35 per unit shall be included. Out of the ₹0.15 barcode fee, ₹0.09 shall be deposited in the state treasury. This amount shall be deposited in the bank account opened by the department. The Excise Commissioner shall fix the cut-off date for such deposits. This account shall be opened in a nationalised bank and shall be operated jointly by officials nominated by the government. Other provisions shall remain as per Para 5.1.7(3).

5.8 Bhang (Cannabis)

5.8.1 Licence Fee

For the year 2025–26, the annual licence fee for retail bhang shops shall be fixed in multiples of ₹1,000/- by applying a 10% increase to the rationalised licence fee reallocated as per Para 5.11(1). Bhang shops that could not be duly operationalised during the year 2024–25 shall be discontinued.

5.8.2 Export Fee on Bhang

For the year 2025–26, the export fee on bhang for supply to other states shall be fixed at ₹30/- per kilogram.

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5.8.3 Wholesale Supply of Bhang

The arrangement established in the year 2024–25 regarding the wholesale supply of bhang shall remain in force during the year 2025–26, until any new arrangement is introduced in this regard. The selection of suppliers and approval of procurement rates for the wholesale supply of bhang shall be carried out by the Excise Commissioner.

5.9 Creation of Composite Shops, Retail Bhang Shops, and Model Shops

5.9.1 For the year 2025–26, the Excise Commissioner, Uttar Pradesh, shall be empowered to create new shops equivalent to up to 3% of the total number of composite shops approved for 2025–26 and country liquor/model shops that were operational in 2024–25. If a requirement arises for creating more than this limit, prior approval of the government shall be obtained.

5.9.2 Minimum MGQ / Basic Licence Fee / Licence Fee for Newly Created Country Liquor and Composite Shops

5.9.2.1 For the year 2025–26, the Minimum Guaranteed Quantity (MGQ) for newly created country liquor shops in unserved areas and the minimum licence fee for newly created composite shops shall be determined as follows:

S. No.	Location of Newly Created Shop	Minimum MGQ (36% v/v) (in Bulk Litres) and Corresponding Licence Fee – 3	Minimum Licence Fee (₹)
		Country Liquor	Composite Shop
1	Within Municipal Corporation limits and up to a 3 km periphery	Minimum MGQ – 26,600 License Fee – As per 5.1.3(b)	License Fee-1 – ₹13,60,000/- License Fee-2 – ₹2,60,000/-
2	Within Municipal Council limits and up to a 3 km periphery	Minimum MGQ – 19,000 License Fee – As per 5.1.3(b)	License Fee-1 – ₹4,65,000/- License Fee-2 – ₹1,40,000/-
3	Within Nagar Panchayat limits and up to a 1 km periphery	Minimum MGQ – 11,500 License Fee – As per 5.1.3(b)	License Fee-1 – ₹2,25,000/- License Fee-2 – ₹85,000/-
4	Rural Areas	Minimum MGQ – 6,600 License Fee – As per 5.1.3(b)	License Fee-1 – ₹1,20,000/- License Fee-2 – ₹75,000/-

Note: 1.While determining the license fee for newly created composite shops, both License Fee-1 and License Fee-2 shall be fixed simultaneously. Accordingly, the Minimum Guaranteed Revenue (MGR) for Foreign Liquor (FL) and MGR for Beer shall also be determined.

2.After the operationalization of newly created country liquor shops, License Fee-3 shall be determined only upon submission of an application by the licensee. Correspondingly, MGR (CL-Beer) shall also be fixed.

5.9.2.2 License Fee for Newly Created Model Shops:

For the financial year 2025–26, the license fee for newly created model shops shall be fixed as per the previous year, as follows:

S. No.	Local Bodies	License Fee (in INR)
1	For the municipal corporation areas of Lucknow and Ghaziabad, and the authority areas of Noida and Greater Noida	Minimum ₹75.00 lakh
2	For other municipal corporation areas	Minimum ₹65.00 lakh
3	For model shops located in other areas	Minimum ₹22.00 lakh

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The security deposit for composite shops shall be fixed at 10 percent of the license fee.

5.10 Management/Renewal of Country Liquor Shops, Composite Shops, Retail Cannabis Outlets, Premium Retail Vends, and Model Shops for the Year 2025–26

For the financial year 2025–26, the licenses of Premium Retail Vends shall be renewed upon the application of the licensee, subject to the liabilities/restrictions prescribed for the year. The management of

country liquor shops, composite shops, model shops, and retail cannabis outlets shall be done through an e-lottery system.

5.10.1 Renewal of Premium Retail Vends for the Year 2025–26 Shall Be Subject to the Following Conditions:

1.All dues must be cleared up to the last expired month.

2.The security deposit for the year 2024–25 must be deposited and secured.

3.The licensee desirous of renewal must submit a notarized affidavit on ₹10/- non-judicial stamp paper in the prescribed format **(Annexure-2).**

In case of unavailability of the previous premises, the renewal of shops may be permitted at the altered premises, subject to the condition that the location of the said shop does not change. In such cases, the decision of the Licensing Authority shall be final.

5.10.2 Procedure for Renewal of Premium Retail Vend Shops for the Year 2025–26

(a) The District Collector/Licensing Authority of the concerned district shall publish a brief notice in at least two widely circulated local newspapers and on the district website, in a format prescribed by the Excise Commissioner. Through this notice, applications for renewal shall be invited online from eligible licensees of Premium Retail Vend shops for the year 2025–26. The notice shall mention that all relevant details regarding the shops can be obtained from the office of the District Excise Officer, the district website, the e-lottery portal, and the departmental website.

(b) Eligible licensees of Premium Retail Vend shops for the year 2024–25 who wish to renew their licenses shall submit the renewal application online.

The required notarized affidavit, as per the prescribed format (Annexure-2), shall be uploaded.

Processing fees and renewal fees shall also be paid online.

- The processing fee for the year 2025–26 is fixed at ₹75,000/-.
- The renewal fee is also fixed at ₹75,000/-.

Within 3 working days from the date of receipt of the application, the Licensing Authority shall decide on the renewal and direct the interested licensee to deposit 50% of the license fee for the year 2025–26 into the bank/treasury within 3 working days.

The remaining 50% of the license fee must be deposited by the licensee within the following 15 days.

(c) If the licensee fails to comply with the prescribed procedure or the submitted affidavit, the renewal shall be cancelled, and:

- 15% of the security deposit for 2024–25 (which was to be carried forward for 2025–26)
- and the renewal fee for 2025–26 shall be forfeited to the State Government.

It is hereby clarified that if, after the renewal of a shop for the year 2025–26, the license of that shop for the year 2024–25 is cancelled due to violation of licensing terms or other irregularities, then any license fee and security deposit deposited for the year 2025–26 shall not be forfeited, but the renewal fee and processing fee shall not be refunded

It is also clarified that after renewal, the entire responsibility for opening and operating the shop at an appropriate location shall rest with the licensee.

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5.11 Management of Shops through E-Lottery

In the financial year 2018–19, the retail shops for Country Liquor, Foreign Liquor, Beer, and Model Shops were allocated on a shop-wise basis through the e-lottery system. In the same year, the retail shops for Bhang (cannabis) were managed through the auction/co-tender method. Due to natural calamities like the COVID-19 pandemic, local and general election-related constraints, the shops have been renewed annually from the year 2018–19 to 2024–25. To ensure transparency, fairness, and equal opportunity for all stakeholders, and in view of broader revenue interests, the management of all Country Liquor shops, Composite shops, Bhang shops, and all Model Shops (excluding Premium Retail Vend shops) for the year 2025–26 shall be carried out through e-lottery by inviting online applications on a shop-wise basis.

With the objective of promoting stability in licensee businesses, encouraging investment in shops, and enhancing revenue generation, an option for renewal for the year 2026–27 shall be made available for all shops allotted through e-lottery in 2025–26. Premium Model Shops, as referred to in Para 5.5.1 (b), shall also be given the option to renew their licenses for the year 2026–27 as well as 2027–28, subject to the prescribed dues, restrictions, and conditions. The final authority regarding the approval of renewal for the year 2026–27 and, in the case of Premium Model Shops, for the year 2027–28 shall rest solely with the State Government.

In continuation, the e-lottery process adopted for the year 2024–25 shall be revised to the following extent:

5.11(1) Prior to initiating the e-lottery process, and excluding Premium Retail Vends and Composite Shops, the Minimum Guaranteed Quantity (MGQ) / Minimum Annual Guaranteed Revenue (MAGR) / License Fee for all other retail shops shall be rationally reallocated based on the shop's sales during the last three years, existing MGQ/MAGR transfers, and previous renewals.

- Under no circumstances shall the MGQ / MAGR / License Fee determined for any shop for the year 2024–25 be fixed at less than 70% of its prior levels.
- However, no upper cap shall be imposed on increases in MGQ / MAGR / License Fee for any shop for 2024–25.
- This exercise shall be carried out at the level of the District Excise Officer, who, along with the concerned Excise Inspector, shall bear full responsibility for implementing this process timely, transparently, fairly, and in the interest of revenue.
- The Deputy Excise Commissioner and Joint Excise Commissioner shall be accountable for ensuring the transparent, fair, and revenue-oriented implementation of this process.

In case the MGQ / MAGR / License Fee for any shop needs to be reduced below 70%, approval from the Licensing Authority must be obtained based on the recommendation of the concerned Deputy Excise Commissioner. In no event shall any shop's annual MGQ / MAGR / License Fee be reduced below 50%. It is not mandatory to apply a uniform percentage rate of increase across all shops while revising the MAGR / License Fee. As a result of this rational reallocation process, the total MGQ for country liquor shops, and the total License Fee and MAGR for Bhang shops and Model Shops in any district for the year 2024–25, shall not be less than their respective amounts determined previously for 2024–25.

(2) After completion of the steps mentioned in Sub-Clause (1), the MGQ / MAGR / License Fee for shops (excluding Composite Shops) for the year 2025–26 shall be determined as per policy provisions 5.1.2, 5.6.1, and 5.8.1 of this Excise Policy by applying appropriate increases. For Composite Shops, the License Fee and MAGR for the year 2025–26 shall be determined as per Clause 5.2.1.

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(3) Only one application form may be submitted by an applicant for any single shop. A separate processing fee shall be payable for each application. If more than one application is submitted by the same applicant for a single shop, all such additional applications shall be rejected, and the processing fee for those applications shall be forfeited.

(4) An applicant may submit applications for more than one shop, however, under the e-lottery process, an applicant shall be allocated a maximum of two shops across the entire state. These two shops may be located within the same district or in different districts.

Necessary modifications shall be made to the NIC's e-lottery portal to enable this provision. This restriction shall not apply in cases where a license is transferred to a legal heir due to the death of the original licensee.

(5) In the interest of Ease of Doing Business, the provision requiring uploading of the bank draft of the earnest money on the portal and submission of the original bank draft to the District Excise Officer's office shall be abolished.

(6) Applicants shall be mandatorily required to upload their nomination affidavit and the nominee's consent affidavit on the e-lottery portal. The necessary changes shall be implemented on the NIC e-lottery portal to facilitate this.

(7) Online PAN authentication of applicants shall be integrated into the e-lottery portal through a competent agency.

(8) Applications for the year 2024–25 shall not be accepted on the basis of registrations made during the previous e-lottery cycle. All applicants shall be required to register afresh on the e-lottery portal.

(9) The processing fees for shops for the year 2025-26 shall be determined as follows:

S. No.	Type of Retail Shop	Processing fee for the application form (in Indian Rupees).				
		Shops located within the Development Authority areas of Gautam Buddha Nagar district and within a 3 km radius of its boundary, as well as shops (Category-1) situated within the municipal corporation limits of Ghaziabad, Lucknow, Agra, Varanasi, Prayagraj, Gorakhpur, Kanpur,	Shops located within other municipal corporations and within a 3 km radius of their boundaries, excluding Category-1 areas (Category-2).	Shops located within the municipal councils and within a 3 km radius of their boundaries (Category-3).	Shops located within the municipal councils and within a 1 km radius of their boundaries (Category-4).	Shops located in rural areas (Category-5).
1	CountryLiquor	₹65,000/-	₹60,000/-	₹50,000/-	₹45,000/-	₹40,000/-
2	Composite Shop	₹90,000/-	₹85,000/-	₹75,000/-	₹165,000/-	₹155,000/-
3	Model Shop	₹1,00,000/-	₹90.000/-	₹80.000/-	₹70,000/-	₹60.000/-
4	Bhang	₹25,000/-	₹25,000/-	₹25,000/-	₹25,000/-	₹25,000/-

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The above processing fee shall be non-refundable.

5.11.1 The first phase of e-lottery for the year 2025-26 will be based on the fixed M.G.Q (Minimum Guaranteed Quantity) / license fee / annual guaranteed revenue (which will be divided monthly/quarterly as per clause 5.6.1).

If the guarantee amount is not deposited within the stipulated period, a late fee of ₹2,000/- per day will be charged. Only 15 days' additional time will be allowed to deposit the guarantee amount including the late fee, and if the guarantee is still not deposited within this extended period, the allocation/license will be canceled.

5.11.3 (a) It is mandatory to deposit the guarantee for the shop allocated through the e-lottery as follows:

- 50% of the guarantee within 10 days from the date of the e-lottery,
- 30% within 25 days from the date of the e-lottery, and
- The remaining 20% within 35 days from the date of the e-lottery.

In case of any deviation from this schedule, the aforementioned late fee will be charged per day. For the financial year 2025-26, only online verifiable and pledged e-bank guarantees, acceptable to the Excise Commissioner or the District Excise Officer, will be accepted as guarantee for revenue interests. The NIC will develop the necessary facility on the e-lottery portal for this purpose as soon as possible. Since this system is being implemented for the first time, the Excise Commissioner is authorized to establish

alternate arrangements if exceptional circumstances arise in the interest of revenue. In cases of renewed licenses, guarantees deposited earlier will remain valid until they are refunded. Each licensee will have the option to submit an e-bank guarantee as a guarantee for their license and request the refund of their old guarantee (which may have been deposited as a fixed deposit receipt, national savings certificate, or cash and is held safely by the department). In such cases, the paying officer will immediately initiate the payment/refund process.

(b) Each phase of the e-lottery shall be conducted across the entire state on the same day. The arrangement of shops through the e-lottery system shall be carried out, as in the previous year, by the National Informatics Centre (NIC). The relevant information regarding the e-lottery must be mandatorily displayed not only on the Excise Department's website but also on the official website of each district.

(c) After the e-tender process, to manage the total unarranged MGQ or license fee, necessary new shops shall be created in the district. To manage the total unarranged MGQ or license fee, subsequent phases of arrangement shall be undertaken. For this purpose, the basic license fee for unarranged/newly created country liquor shops shall be determined at the rate of ₹32/- per litre of MGQ (reallocated). Rational distribution of the total unarranged Annual Minimum Guaranteed Revenue / MGR (FL) and MGR (Beer) between unarranged and newly created shops shall be done.

(d) The arrangement of such unarranged and newly created shops, as covered under sub-section (b) above, shall be done through e-lottery, and after the final phase of the e-lottery, one final attempt for arrangement shall be made. All remaining unarranged shops in the district shall be arranged through e-tender. Thereafter, all unarranged shops shall cease to exist.

(e) Daily operation of shops

The system for daily operation of retail shops, as implemented in the year 2024–25, shall be continued without change.

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It is clarified that, in the interest of revenue, even a single offer received during the daily arrangement process shall be accepted, provided the offer is at least equal to the determined dues. If in two consecutive rounds of invitation for offers, no offer equal to the determined dues is received, then in the third phase, the Licensing Authority shall have the power to accept offers lower than the determined dues, in the interest of revenue. Under no circumstances shall offers less than 80 percent of the determined dues be accepted.

(f) Mid-term arrangement/re-arrangement of shops

The provision related to mid-term re-arrangement of shops, as implemented in the year 2024–25, shall be continued in the year 2025–26. Even a single tender shall be accepted during the e-tender process for shops to be arranged mid-term. Instructions regarding the determination of dues shall be issued from time to time. The procedure shall be in accordance with Clause 5.11.2 and its sub-clauses.

(g) Procedure for submission of the security amount

For the financial year 2025–26, the security amount shall be accepted only in the form of an e-bank guarantee as per the arrangement provided under Clause 5.11.3 (a). For Premium Retail Vends, the previously deposited security by other means shall remain valid until it is refunded. The licensee of the Premium Retail Vend shall have the option to submit the security in the form of an e-bank guarantee and request the refund of the earlier submitted security. In such a case, the disbursing officer shall ensure immediate payment/refund action.

(h) Submission of documents

(1) For the year 2025–26, applicants for retail liquor/bhang shops must upload their PAN Card, net worth certificate, or a certified property holding certificate issued by an authorized income tax valuer, and details of the income tax return along with the application form.

(2) For country liquor shops, a net worth certificate equivalent to 1/6th of the combined amount of basic license fee and license fee of the shop shall be required. For composite shops, bhang shops, and model shops, a net worth certificate or property holding certificate (in original) equivalent to the license fee amount of the shop, issued by a competent officer or authorized income tax valuer, shall be required.

In case of selection, the original document must be submitted before issuance of the license. Certificates issued after 01.01.2024 shall be considered valid. If the original certificate is already submitted to the Excise Office of another district, a certified copy, attested by the recipient district's Excise Officer, must be submitted.

(3) The prescribed affidavit must also be uploaded along with the application form.

(4) The financial capacity certificates submitted during the operational year 2024–25 in respect of Premium Retail Vend Shops proposed for renewal for the year 2025–26 shall be considered valid, provided their validity has not expired. In the event of expiration, a fresh financial capacity certificate must be submitted.

5.12 Renewal of Wholesale Licences (C.L.-2, F.L.-2, F.L.-2B)

5.12.1 Wholesale licences approved during the year 2024–25 may be renewed for the year 2025–26, on the same basis as the previous year, provided the concerned licensees express their willingness to comply with the prescribed dues, terms, and conditions applicable for the year 2025–26.

The wholesale licences approved for the year 2024–25 shall be renewed for the year 2025–26, subject to the following conditions:

(1) All dues up to the last expired month must be cleared.

(2) The security deposit for the year 2024–25 must have been duly submitted and secured.

(3) No serious irregularities should have been found against the licensee during the year 2024–25.

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(4) The licensee shall submit a notarized affidavit on non-judicial stamp paper of ₹10/- declaring their willingness to pay all dues prescribed for the year 2025–26. The affidavit must also affirm that there has been no change in the boundaries or location of the licensed premises, and that the licensee continues to fulfill all eligibility criteria required for the wholesale licence. Furthermore, the licensee undertakes to operate the current licence with full sincerity and honesty until 31 March 2025, and shall refrain from any act that may lead to serious irregularities or cancellation of the licence.

In the event of non-compliance with the conditions of the licence or if the licensee acts contrary to the declarations made in the affidavit, the renewal shall be cancelled, and 50% of the security deposit for the year 2024–25, along with the renewal fee and licence fee for the year 2025–26, shall be forfeited in favour of the State Government. In case of forfeiture of the security, the licensee shall be required to replenish the security deposit for the year 2024–25.

As in the previous year, the concerned Deputy Excise Commissioner (In-charge) is authorized for the renewal of wholesale licences, and the Joint Excise Commissioner of the concerned zone shall be authorized for its approval.

5.12.2 Procedure for Renewal of Wholesale Licences and Bond Licences for Country Liquor, Foreign Liquor, and Beer

(1) First, the Excise Commissioner shall invite online applications for renewal from existing wholesale and bond licensees of country liquor, foreign liquor, and beer operating in the state, through a brief public notice published in at least two widely circulated local newspapers and on the departmental website. The notice shall specify that other relevant details related to the said licences can be obtained from the office of the Excise Commissioner and the departmental portal.

(2) Any licensee holding a wholesale or bond licence for the year 2024–25 who is desirous of renewal must submit an online renewal application, accompanied by the following:

- The notarized affidavit as specified in Annexure 3,
- A No Objection Certificate (NOC) issued by the concerned District Excise Officer, and
- Payment of the renewal fee, which must be deposited online.

Upon receipt of the application, the licensing authority or authorized officer shall decide on the renewal within 07 working days, and if approved, shall direct the applicant to deposit the licence fee applicable for the year 2025–26 within 03 working days. The differential amount of the security deposit, if any, may be deposited by the licensee within 15 days from the date of renewal approval. If the differential

amount of the security deposit is not submitted within the stipulated period, a penalty of ₹2,000 per day shall be imposed.

A maximum grace period of 15 days shall be allowed for payment of the differential security amount along with the penalty. Failure to deposit the required amount even within this extended period shall lead to cancellation of the renewal.

(3) In case the licensee fails to comply with the above-stated procedure, or does not deposit the differential security amount within the permissible period, or violates the declarations made in the submitted affidavit, the renewal shall be cancelled.

Further, 50% of the security deposit for the year 2024–25, along with the renewal fee for the year 2025–26, shall be forfeited to the State Government.

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5.12.3 Processing Fee for Applications for Wholesale Licences (C.L.-2, F.L.-2, and F.L.-2B)

For the year 2025–26, a processing fee of ₹1,50,000/- (Rupees One Lakh Fifty Thousand only) is prescribed for applications submitted for wholesale licences under categories C.L.-2, F.L.-2, and F.L.-2B.

5.12.4 Renewal Fee for Wholesale Licences (C.L.-2, F.L.-2, and F.L.-2B)

For the year 2025–26, the renewal fee for wholesale licences under categories C.L.-2, F.L.-2, and F.L.-2B is fixed at ₹1,50,000/- (Rupees One Lakh Fifty Thousand only). No processing fee shall be applicable on renewal applications submitted for wholesale licences.

5.12.5 Approval of Wholesale Licences (C.L.-2, F.L.-2, and F.L.-2B)

(a) For the year 2025–26, the approval of wholesale licences shall be made in favour of eligible applicants in accordance with the provisions of the relevant rules and regulations.

(b) Sale of wine shall also be permitted under F.L.-2B licences.

(c) Sale of L.A.B. (Laboratory Alcohol Beverages) shall also be permitted under F.L.-2 licences.

As in the previous year, applicants must compulsorily submit either a valid Net Worth Certificate or a Property Holding Certificate issued by an authorized Income Tax Valuer. In cases where the application for wholesale licence is rejected or withdrawn, no request for refund of the deposited amount shall be entertained.

5.12.6 Licence Fee and Security Deposit for Wholesale Licences (C.L.-2, F.L.-2, and F.L.-2B)

(a) The licence fee and security deposit for wholesale licences for the year 2025–26 shall be determined as follows:

S. No.	Type of Wholesale Licence	Name of the district where it will be approved:	License Fee (₹) for the Year 2025-26
1.	C.L.-2	Chitrakoot, Baghpat, Shamli, Kaushambi, Shrawasti	11,00,000/-
2.	C.L.-2	Amethi, Hathras, Balrampur	16,00,000/-
3.	C.L.-2	Other districts	29,00,000/-
4.	C.L.-2	Varanasi, Allahabad, Gorakhpur, Lucknow, Kanpur Nagar, Meerut, Ghaziabad, Gautam Buddha Nagar, Agra, Aligarh, Bareilly, Moradabad, Mathura	37,00,000/-
5.	C.L.-2	Ghazipur, Jaunpur, Ballia, Azamgarh, Deoria, Kushinagar, Bijnor, Bulandshahr, Saharanpur, Muzaffarnagar, Firozabad	29,00,000/-
6.	C.L.-2	Remaining districts of the state except the above districts	21,00,000/-
7.	F.L.-2B	Kaushambi, Shrawasti, Pilibhit, Mahoba, Hamirpur, Chitrakoot, Ambedkarnagar, Bahraich, Balrampur, Etah, Hathras, Kannauj, Auraiya, Rampur, Sambhal, Shahjahanpur and Shamli	8,00,000/-

8.	F.L.-2B	Sonbhadra, Siddharthnagar, Sant Ravidas Nagar, Pratapgarh, Fatehpur, Sant Kabir Nagar, Amethi, Hardoi, Kasganj, Mainpuri, Farrukhabad, Kanpur Dehat, Badaun, Amroha, Baghpat, Banda, Jalaun, Lalitpur	12,00,000/-
9.	F.L.-2B	Remaining districts of the state except the above districts	17,00,000/-

The security deposit amount is fixed at 10 percent of the license fee.

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The security deposit or the difference in security deposit must mandatorily be submitted in the form of an e-bank guarantee. In cases of renewed licenses, the security deposit previously submitted will remain valid until it is refunded. Each licensee will have the option to submit an e-bank guarantee as a security deposit for their license and request the refund of their old security deposit (which may have been submitted as a fixed deposit receipt, National Savings Certificate, or cash and is held safely by the department). In such cases, the paying officer will immediately process the payment/refund.

(b) In cases of approval of wholesale licenses in the middle of the session, license fees will be charged on a quarterly basis. The license fee will also be charged for the quarter in which the license is approved.

5.12.7 Additional License Fee for Supply to Other Districts under C.L.-2, F.L.-2, and F.L.-2B License

The arrangement made in the year 2020-21 for ensuring the supply of country liquor, foreign liquor, and beer from C.L.-2, F.L.-2, and F.L.-2B license holders of other districts will be continued as it is for the year 2025-26.

5.13 Brand Registration and Label Approval

5.13.1 (a) The arrangement related to brand registration and label approval/renewal applicable in the year 2024-25 shall continue as it is for the year 2025-26. Also, for the year 2025-26, a trademark registration certificate will not be required for registration/renewal of any brand.

(b) If, during or after the approval of any liquor brand's label/MRP, the Excise Department feels that any dispute might arise in the future regarding it or there could be confusion among consumers, then the Excise Commissioner may take a decision regarding label/MRP approval.

(c) If an importer unit submits an affidavit stating that they will sell up to 1200 units of imported foreign liquor and 1500 units of imported beer (including all capacities), the brand registration fee will be ₹30,000 per brand. This arrangement will be allowed for a maximum of 02 importer units on a first-come, first-served basis. If sales exceed this limit, the brand registration fee will be charged as per the table in section 5.13.2. Brands registered under this category in 2024-25 will not be renewed. If later, a brand registered in this category gets registered under the general category, then the general registration fee will be charged in addition.

(d) For paramilitary supply, the word "Paramilitary" must be mandatorily printed in the required legend at the appropriate place on the liquor labels, as well as on C.S.D. supply labels.

(e) Separate orders regarding the number of labels will be issued by the Excise Commissioner, and their decision in this matter will be final.

(f) In cases of supplying liquor to C.S.D. or paramilitary, brand registration/label approval will be done as per the capacities approved by the competent authority of these organizations, and the fee will also be determined accordingly. The competent authority will be determined by the Excise Commissioner in coordination with the concerned department.

(g) If the supplier/producer submits an affidavit stating that there is no change in the label of any registered brand during the year 2024-25, automatic online renewal facility will be provided for such brand labels.

5.13.2 Brand Registration and Label Approval Fees

(1) For the year 2025-26, the brand registration and label approval fees are fixed as follows:—

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S. No.		Type of Liquor	Brand Registration Fee (in Rupees)	Label Approval Fee (in Rupees)
1.		Desi Liquor	1,00,000	1,00,000
2.	India Made Liquor			
	a.	Foreign Liquor	1,25,000	1,25,000
	b(1)	Beer manufactured in U.P. (except b(2)) and beer manufactured outside U.P.	75,000	75,000
	b(2)	Beer manufactured in U.P. (up to 500 cases)	15,000	15,000
	c(1)	Wine (manufactured in U.P.)	1,100	1,100
	c(2)	Wine (except manufactured in U.P.)	10,000	10,000
	d.	L.A.B.	20,000	20,000
3.	Liquor imported from other countries			
	a.	Foreign Liquor	1,50,000	No Label Approval Required.
	b.	Beer	75,000	
	c.	Wine	10,000	
	d.	L.A.B.	20,000	
4.	Liquor exported to other countries, states			
	a (1)	Foreign Liquor [except a(2)]	No Brand Registration Required.	6,00,000
	a (2)	Foreign Liquor (including all quantities up to 1200 bottles)		5,00,000
	b (1)	Beer [except b(2)]		6,00,000
	b (2)	Beer (including all quantities up to 1500 bottles)		5,00,000
	C	Wine		1,00,000
	d	L.A.B.		6,00,000

Note:-(1) Brand and label renewal fees will be charged as per the above-mentioned rates.

(2) The affidavit and other provisions mentioned in 5.13.1 (c) shall also apply to categories 2 b (2), 4 a (1), and 4 b (2).

(2)Renewal of brands registered in the year 2024-25 and approval of M.R.P. shall generally be completed by 31st May 2025. Renewal done between 1st June 2025 to 30th June 2025 will attract 1.5 times the renewal fee. Renewal done after 1st July 2025 will attract double the renewal fee. Brands not renewed as per this provision will not be allowed new registration for the year 2025-26.

(3) Brand registration for supply to C.S.D. or paramilitary forces will be allowed only when the brand registration and M.R.P. approval have been obtained for civil supply.

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(4) The decision of the Excise Commissioner shall be final regarding M.R.P. approval for variants of India-made foreign liquor, beer, wine, and L.A.B. brands.

(5) If the Government of India, State Government, or any competent agency under their control instructs any change in a registered label as per their rules, no approval fee will be charged for submission of such revised labels by the manufacturer for approval compliance.

5.14 Special Additional Royalty Fee Imposition

The arrangement for the Special Additional Royalty Fee for the year 2025-26 shall be maintained as follows, same as the previous year:

Foreign Liquor

S. No.	Categories of Foreign Liquor	Bottle Capacity (in ml)	Special Additional Excise Duty (in Rupees)
(1)	(2)	(3)	(4)
1.	Economy	Up to 180 ml	10/-
		More than 180 ml but less than 500 ml	20/-
		500 ml or more	30/-
2	Medium	Up to 180 ml	10/-
		More than 180 ml but less than 500 ml	20/-
		500 ml or more	30/-
3	Regular	Up to 180 ml	20/-
		More than 180 ml but less than 500 ml	30/-
		500 ml or more	50/-
4	Premium	Up to 180 ml	30/-
		More than 180 ml but less than 500 ml	50/-
		500 ml or more	100/-
5	Super Premium	Up to 180 ml	30/-
		More than 180 ml but less than 500 ml	50/-
		500 ml or more	100/-
6	Scotch	Up to 180 ml	50/-
		More than 180 ml but less than 500 ml	100/-
		500 ml or more	150/-
7	Overseas Imported	Up to 200 ml	70/-
		More than 200 ml but less than 500 ml	140/-
		500 ml or more	200/-

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S. No.	Category of Beer	Bottle/Can Capacity (in ML)	Special Additional Excise Duty (in Rupees)
(1)	(2)	(3)	(4)
1	Strong / Lager	Up to 500 ML	10/-
		More than 500 ML	20/-
		10 Liter Keg	200/-
		15 Liter Keg	300/-
		20 Liter Keg	400/-
		More than 20 Liter Keg	600/-
2	Overseas Imported	Up to 500 ML	10/-
		More than 500 ML	20/-
		10 Liter Keg	200/-
		15 Liter Keg	300/-
		20 Liter Keg	400/-
		More than 20 Liter Keg	600/-

Wine / LAB – Indian Manufactured & Overseas Imported

S. No.	Types of Liquor	Bottle Capacity (in ML)	Special Additional Excise Duty (in Rupees)
(1)	(2)	(3)	(4)
1	Wine	Up to 500 ML	10/-
		More than 500 ML	20/-
2	L.A.B.	Up to 500 ML	10/-

		More than 500 ML	20/-

Rates of Special Additional Consideration Fee for Capacity up to 90 ML

S. No.	Categories of Foreign Liquor	Bottle Capacity (ML)	Special Additional Excise Duty (in Rupees)
(1)	(2)	(3)	(4)
1	Regular	Up to 90 ML	10/-
2	Premium	Up to 90 ML	10/-
3	Super Premium	Up to 90 ML	20/-
4	Scotch	Up to 90 ML	30/-
5	Overseas Imported	Up to 90 ML	40/-

According to the excise policy, in addition to the prescribed maximum retail price for foreign liquor, beer, wine, and LAB, the above-mentioned special additional excise duty will be levied, and accordingly, the finalized maximum retail price will be determined.

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5.15 Other

5.15.1 (1) Timings for sale of country liquor, composite shops, model shops, cannabis and premium retail vends

In the year 2025-26, the working hours for country liquor, composite shops, model shops and cannabis shops will remain the same as last year, from 10:00 AM to 10:00 PM.

(a) The working hours of premium retail vends operating in malls will be the same as the mall's operating hours.

(b) The operation hours of premium retail vends licensed inside the main building of the state airports will be the same as the airport's operating hours.

(2) For the year 2025-26, the annual license fee for FL-16 licenses is fixed at ₹1,00,000/- and for FL-17 licenses at ₹50,000/-. In case of renewal, the license fee will also be deposited at the above rates.

(3) Permission to import distorted or specially distorted liquor in the state will be granted by the Excise Commissioner only if these are not available within the state. Other applicable rules and dues will be payable.

(4) A processing fee of ₹6,000/- will be charged for disposal of online applications for permission to interchange tanks used for storing alcohol produced from C heavy molasses / B heavy molasses / cane juice / cane syrup etc. by distilleries.

(5) A processing fee of ₹7,500/- will be charged for disposal of online applications submitted for obtaining permits to supply ethanol to oil mixing depots under the Ethanol Blending Program.

(6) To resolve difficulties in the supply of UPML, the authority to allocate bottling line(s) for filling UPML in country liquor producing distilleries will rest with the Excise Commissioner.

(7) The MRP will be clearly printed in bold font in a 1 cm X 1 cm visible box at the top right corner on the label of every bottle/tetra pack of country liquor.

(8) (a) A processing fee of ₹2,000/- is fixed for applications submitted on the e-lottery portal for correction of mobile number, PAN etc. This arrangement will be effective from the date of notification of the Excise Policy 2025-26.

(b) A challan for ₹10,000/- as processing fee must be attached with applications related to change of name of authorized representative of bonded licenses or boundary change or inter-district transfer.

(c) A processing fee of ₹5,000/- will be charged for online applications for boundary change/vendor change of district level wholesale licenses.

(9) The processing fee for online applications for permission to export India-made foreign liquor and beer filled in bottles outside the country shall be ₹6,000/-.

(10) (a) The processing fee for online applications for permission to import bulk spirit is fixed at ₹6,000/-. The processing fee for online applications for permission to export bulk spirit (outside the state but within the country) shall be ₹2,500/-.

(b) The processing fee for online applications for permission in cases of import of denatured spirit from outside the country shall be ₹5,000/-. Necessary facility on the portal will be developed urgently for this purpose.

(11) Approval shall be granted after necessary verification of the applications received along with relevant documents for the transfer of individual home licenses. Applications for inter-district transfer shall be submitted to the Additional Excise Commissioner (Licensing and Industrial Development), who shall conduct the necessary investigation and take appropriate decisions in light of the recommendations of the concerned district excise officers.

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(12) The interested retail and wholesale licensees are required to upload a nomination affidavit and a consent affidavit of the first nominee at the time of applying for renewal / e-lottery, in which names, Aadhaar numbers, relationship, etc. of heirs / family members / close relatives can be mentioned in the order of first, second, third preference, etc. In cases of death, the applications presented as per the nomination affidavit shall be primarily considered, otherwise, action will be taken as per the rules. The said notarized nomination affidavit and consent affidavit shall be submitted to the office of the licensing authority, the format of which is Annexure 4.

(13) If the E.D.P. / E.B.P. / E.W.P. / E.C.B.V. is not submitted within 03 months from the date of registration/approval of any new brand label for M.R.P. approval, the approval of the brand label shall be canceled.

(14) The rate of denaturation fee for the financial year 2025-26 shall be ₹0.60/- per liter.

(15) In cases of payment refunds, the verification of challans done by the department based on the information displayed on the Treasury website shall be considered sufficient. There shall be no procedural requirement to compulsorily verify challans from the concerned treasury.

(16) If a licensee dies after depositing the renewal amounts for the next year and no application for operation of the license is made by any legal heir or nominee or any heir/nominee is found unsuitable for this purpose, then the deposited renewal amounts (excluding processing fees) shall be returned to the legal heir.

(17) (a) In cases of shops / premium retail vend having two licensees renewed from previous years, if one licensee dies before renewal and the legal heir or nominee does not submit an application or is found unsuitable, on receipt of an application, renewal of the shop for the year 2025-26 shall be allowed in favor of the other living licensee with the restriction of depositing full security by the prescribed date. The security deposited for the financial year 2024-25 shall be refunded as per rules after the completion of the financial year 2024-25.

(17) (b) Renewal of shops / premium retail vend having two living licensees renewed from previous years shall be done only with the consent of both licensees for renewal. Renewal shall not be allowed without consent.

(18) The license fee for D.S.-1 permit is fixed at ₹1,00,000. The security deposit amount shall be 10 percent. The license fee shall be deposited under treasury head 0039 in the prescribed sub-head.

(19) The license fee taken in the case of oil mixing depots shall remain unchanged at ₹0.50/- per liter as in the previous year.

(20) The determination of the ratio of ethanol and E.N.A. production from grain-based distilleries/plants shall be done at the level of Additional Chief Secretary / Principal Secretary / Secretary, Excise Department instead of the committee constituted for grain distilleries.

(21) The securities of distilleries / rectified spirit units / grape spirit units established in the state shall be accepted only in the form of e-bank guarantees.

(22) If there is a need to change the name of retail liquor / bhang shops for the year 2024-25 without altering their territorial limits, then in such cases, the District Collector / Licensing Authority may authorize the change of the shop's name. No change in the shop's location (which would lead to a name change) shall be permitted.

(23) Considering the difficulty in the supply of liquor in the state, the Excise Commissioner may reject applications seeking permission for export from the state or outside the country as necessary.

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(24) (a) The validity of the B-20 license granted for the establishment of rectified spirit units shall be two years instead of one year. If the rectified spirit unit is not established within this period, the validity of the license may be extended for one year only on payment of ₹2,50,000 (Rupees two lakh fifty thousand only) by the unit, provided the unit has incurred at least 50% of the total expenditure on land, plant, and machinery during the validity period of the B-20 license. Out of this, excluding land expenditure, at least 25% of the total expenditure should have been incurred on plant and machinery. If the rectified spirit unit does not obtain the B-1 license thereafter, the B-20 license shall be canceled.

(24) (b) The license fee rate for B-1 licenses of rectified spirit units for the financial year 2025-26 shall be ₹40/- per kiloliter instead of ₹30/-.

(25) (a) The validity of the P.D.-33 license granted for the establishment of distilleries is for two years. If the distillery is not established within this period, the validity of the license may be extended for one year only on payment of ₹5,00,000 (Rupees five lakh only) by the unit, provided the unit has incurred at least 50% of the total expenditure on land, plant, and machinery during the validity period of the P.D.-33 license. However, excluding land expenditure, at least 25% of the total expenditure should have been incurred on plant and machinery. If the distillery does not obtain the P.D.-2 license thereafter, the P.D.-33 license shall be canceled.

(b) The security amount for the P.D.-33 license shall be fixed at ₹50,00,000 (Rupees fifty lakh only).

(c) The license fee rate for P.D.-2 licenses for the financial year 2025-26 shall be fixed at ₹35/- per kiloliter instead of ₹25/-.

(d) Under the new P.D.-33 license, the C.L.B.-1 license granted shall be allocated reserved molasses for only one year from the date of obtaining the license. The allocation of further reserved molasses / E.N.A. for a maximum of one additional year will be granted only if at least 50% of the total expenditure on plant and machinery has been incurred during this period. Under no circumstances shall any new distillery be allocated reserved molasses / E.N.A. for more than two years from the date of issuance of the P.D.-33 license without obtaining the P.D.-2 license. If the distillery is not established within this period, the reserved molasses obtained shall be recovered from the distillery based on the applicable market value at that time.

(e) In case a distillery holding the current P.D.-2 license stops alcohol production due to plant machinery becoming obsolete or failure to meet pollution control standards, the distillery will be allocated reserved molasses for only one year from the date of notification of this excise policy or the date of distillery closure, whichever is later. If the distillery does not resume alcohol production within this one year, the allocation of reserved molasses to the distillery will be stopped after the expiry of this period.

(f) After the full utilization of the installed capacity in distilleries engaged in the manufacture of foreign liquor, under special circumstances, permission for liquor manufacture may be granted by the Excise Commissioner from the date of the Excise Policy 2025-26 notification with the condition that bottling fees on bulk spirit purchased and used beyond the installed capacity for bottling of foreign liquor shall be payable at double the prescribed rate on ENA/any other spirit used for purchase/utilization. Distilleries will be permitted to purchase/use spirit up to 20% above the installed capacity. This facility is provided to distilleries to facilitate capacity expansion or establishment of new units and will be granted only once per financial year. If a distillery submits an application for this permission again in the same financial year due to special reasons, bottling fees will be payable at four times the prescribed rate. The second permission will also be granted only up to the maximum limit of 20% above capacity. Under no

circumstances will permission be granted more than twice or for more than 40% above installed capacity in any financial year.

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(26) The validity of FL-3/3A and CLB-1/2 licenses issued under PD-33 license shall be co-terminus with the validity of PD-33 license. In case of failure to establish the distillery within the prescribed period, the deposited security shall be forfeited in favor of the State Government, and the FL-3/3A and CLB-1/2 licenses will remain suspended until the distillery commences operation.

(27) Units holding PD-2 or B-1 licenses must complete the work for installation of additional plant machinery, bottling lines, tanks, etc. within the validity period granted for such permission. In case of deviation, penal action will be taken under the relevant provisions of the Act.

(28) For approval of vendors under retail and wholesale licenses, a fee of ₹500 shall be deposited, and the concerned District Excise Officer shall issue the necessary employment certificate (Naukrnama).

(29)The power to modify the hours of liquor sale in retail shops and bar licenses for a specified period on special occasions is vested with the Additional Chief Secretary / Principal Secretary / Secretary, Excise Department.

(30) To correct the amount deposited under erroneous treasury heads, submission of a challan along with an application form and a processing fee of ₹1,500 is mandatory for entry of the correct head in the portal.

(31) Grape distilleries established in the state will not require FL-1 license approval. For such grape distilleries, the license fee for FL-3 will be ₹50,000 and security deposit ₹50,000.

(32) Model shops, premium retail vendors, and bar licenses may purchase liquor directly from BIO-1 or BIO-1A licenses. However, except for bar licenses, margin money from wholesale licenses must be deposited in the treasury. In the case of bar licenses, margin money from both wholesale and retail licenses must be deposited in the treasury.

(33) Permissible accessories for sale by premium retail vendors shall include tonic water and cocktail mixers, but non-alcoholic beverages whose brand names, packaging, labels, etc., resemble any liquor brand and may cause consumer confusion will not be permitted. The decision of the Excise Commissioner shall be final in case of disputes. The same accessories will also be allowed for sale in model shops.

(34) Digital payment facility will be mandatory at every retail liquor shop.

(35) The definition of prescribed goods for premium retail vendors shall include shopping/commercial complexes. This provision will not apply to FL-4D shops mentioned in clause 5.5.2(5).

(36) No new premium retail vendor license shall be approved within 200 meters walking distance of any model shop (FL-4A) or composite shop (FL-5DB). However, this provision shall not apply to previously approved premium retail vendor shops. The distance will be measured from the main entrance of both shops along the pedestrian path. In municipal corporation areas and Gautam Buddh Nagar Development Authority areas, this distance will be 100 meters.

(37) All retail shops in the state, whose license authority is the District Collector as per provisions, will have their licenses digitally signed by the concerned District Excise Officer.

(38) Transfer of premises shall be permitted for Premium Retail Vendor licenses; however, the issuance of license for such new premises shall be covered under clause 5.15.1 (36).

(39) It is mandatory that caps used on bottles of Indian Manufactured Foreign Liquor (IMFL) are tamper-proof.

(40) Installation of two CCTV cameras is mandatory at all retail liquor shops. These CCTV cameras shall be installed at the licensee's own expense in such a manner as to capture views both inside and outside the shop. A fine will be imposed if the CCTV is found switched off. In case of deliberate negligence in installation or operation of CCTV cameras, action shall be taken against the licensee as per rules.

(41) For calculation of margin money of wholesalers and retailers in the interest of revenue, an Excel file with a logic will be used that ensures no possibility of revenue loss or damage.

(42) At the time of submitting application in Form PD-32 for establishment of a distillery, the applicant must declare by affidavit the maximum daily alcohol production capacity (in kiloliters) based on equipment and machinery to be installed by the OEM (Original Equipment Manufacturer). The declared maximum daily production capacity shall be immutable except for technical upgrades in equipment or production technology at the time of distillery setup. The licensed capacity and license fee shall be determined accordingly within the permissible limits set by the Pollution Control Department. Increase in installed capacity based on new equipment and machinery shall also be permitted as per above. If any discrepancy is found during technical inspection between the declared capacity affidavit by OEM and the distillery, strict action will be taken against the licensee and legal action against the OEM. For already established distilleries, the installed capacity and license fee shall be determined similarly but this facility shall be granted only once, and the difference in license fee shall be recovered from the start of distillery operations. A technical committee, including members from reputed technical institutions, shall be constituted by the Excise Commissioner to examine such applications. It shall be ensured that no provisions of Excise Manual Part-5 (Technical Manual) are violated. Under no circumstances shall the pre-determined installed capacity of any distillery be reduced.

5.15.2 Disposal of Residual Stock (Stock Rollover)

At the end of the year 2024-25, on 31.03.2025, licensees of various district-level wholesale, retail, premium retail vendor shops, and bar licenses shall declare the residual stock by brand, holder-wise, strength-wise, and packaging-wise on a non-judicial stamped paper of ₹100/- notarized, before the District Excise Officer by 12:00 noon on 01.04.2025, after the sales period. The information of this residual stock shall mandatorily be provided by the District Excise Officer to the Commissionerate by 05.04.2025. On physical verification of declared residual stock, if a deviation of more than 1% from declared stock (maximum limit of 1 case) is found or if any irregularity in disposal of residual stock is detected, the license shall be cancelled. To strictly enforce these instructions, a separate stock register for residual liquor stock shall be maintained, which will be inspected/monitored by the Excise Inspector. The declared residual stock shall be uploaded on the portal.

At the end of the year 2024-25, on 31.03.2025, after the operation period of the above licenses, the following procedure will apply for disposal of residual liquor stock available on these licenses:

5.15.2.1 Desi Liquor

(1) On 01.04.2025, the residual desi liquor / U.P.M.L. stock available at all licensed desi liquor shops organized in the year 2024-25 shall be taken into possession and destroyed under the supervision of the Deputy Excise Commissioner in charge, by a joint committee of the District Excise Officer and the Sub-Divisional Magistrate nominated by the Licensing Authority, with videography being conducted. No compensation shall be paid to the licensee of the year 2024-25 for this purpose.

(2) The residual stock with QR code available on the renewed/unrenewed wholesale licenses CL-2 for desi liquor organized in the year 2024-25 shall not be permitted for removal in the year 2025-26. Such stock shall be kept safe on some other organized wholesale license of the district and auctioned as per the excise policy of the year 2020-21.

(3) The distilleries producing desi liquor shall be given the option to re-distill the residual desi liquor/U.P.M.L. stock of the year 2024-25 available with them.

5.15.2.2 Foreign Liquor, Beer, Wine & L.A.B.

1.(a) The residual stock available with premium retail vends, bars, clubs, all district-level wholesale and bonded licenses, L-1/F.L.-1A licenses and B.I.O.-1/1A licenses whose renewal for the year 2025-26 has not been done, shall be taken into possession and destroyed under the supervision of the Deputy Excise Commissioner in charge, by a joint committee of the District Excise Officer and the Sub-Divisional Magistrate nominated by the Licensing Authority, with videography being conducted.

(b) The residual stock available with premium retail vends, bars, clubs, all district-level wholesale licenses and bonded licenses, F.L-1/F.L.-1A licenses and B.I.O.-1/1A licenses whose renewal for the year 2025-26 has been done, shall have all residual stock manufactured before the year 2023-24 destroyed under the supervision of the Deputy Excise Commissioner in charge, by a joint committee of the District Excise Officer and the Sub-Divisional Magistrate nominated by the Licensing Authority, with videography being conducted. No compensation shall be paid to the licensee of the year 2024-25 for this purpose.

(c) All residual stock available on retail shops, model shops and cannabis shops of foreign liquor and beer organized in the year 2024-25 shall be taken into possession on 01.04.2025 and destroyed under the supervision of the Deputy Excise Commissioner in charge, by a joint committee of the District Excise Officer and the Sub-Divisional Magistrate nominated by the Licensing Authority, with videography being conducted. No compensation shall be paid to the licensee of the year 2024-25 for this purpose.

2. In addition to the above, the following arrangements shall apply regarding the disposal of residual stock available with premium retail vends, including district-level wholesale licenses, bar/club licenses renewed for the year 2025-26:

(1) After the completion of the year 2024-25, residual stock of those brands whose registration shall be done for the year 2025-26 and on which total excise duty fee or M.R.P. decreases in the year 2025-26, shall be sold by affixing new M.R.P. stickers on such stock up to the sale date of 31.03.2026.

(2) Brands whose registration is done for the year 2025-26 and on which total excise duty fee or M.R.P. increases, the difference amount of total excise duty fee shall be deposited and new M.R.P. stickers shall be affixed on such stock and sold up to the sale date of 31.03.2026.

(3) Brands whose registration is not done for the year 2025-26, and the excise duty fee and M.R.P. of those brands shall be determined for the year 2025-26 according to the formula of E.D.P./E.B.P./E.C.B.V. declared for the year 2024-25 and disposal of residual stock shall be done up to 31.03.2026 as follows:-

(i) If on calculating total excise duty fee as per the new formula, there is a decrease in total excise duty fee and M.R.P., new M.R.P. stickers shall be affixed on such stock and sold.

(ii) If on calculating total excise duty fee as per the new formula, there is an increase in total excise duty fee and M.R.P., the difference amount of total excise duty fee shall be deposited and new M.R.P. stickers shall be affixed on such stock and sold.

(iii) If on calculating total excise duty fee as per the new formula, total excise duty fee decreases but M.R.P. increases, then sale shall be done at the M.R.P. of the year 2024-25.

(iv) If on calculating total excise duty fee as per the new formula, total excise duty fee increases but M.R.P. does not increase, then the difference amount of total excise duty fee shall be deposited and M.R.P. shall be increased by an amount equivalent to the difference, new M.R.P. stickers shall be affixed on such stock and sold.

(v) If the brands referred to in sub-clause (3) above get registered subsequently and the M.R.P. is approved, then the difference between the newly approved M.R.P. and the M.R.P. covered and calculated under sub-clauses (3)(i), (3)(ii), (3)(iii), and (3)(iv) (if higher) shall be deposited, and permission to sell at the new M.R.P. will be allowed up to the date 31.03.2026.

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(4) For the calculation of total excise duty fee, excise duty fee, additional excise duty fee, and special additional excise duty fee will be included.

(5) On district-level wholesale licenses, stock produced in the year 2023-24 and rolled over for the year 2024-25 will be allowed roll-over for the year 2025-26.

5.15.3(a) Disposal of residual stock of foreign liquor/beer manufacturers' distilleries/breweries including F.L.-1, F.L.-1A, F.L.-3, F.L.-3A and bonded licenses including B.I.O.-1 licenses will be done only after brand-label registration and approval of M.R.P. as mentioned above.

(b) Provisions of clause 5.15.2.2 will also apply on F.L.-2A, F.L.-9 and F.L.-9A licenses.

5.15.4 For any other cases arising apart from the above conditions related to disposal of residual stock, the Excise Commissioner is authorized to take decisions.

5.16 Ease of Doing Business

(1)(a) From the date of announcement of Excise Policy 2025-26 up to 31.07.2025, additional temporary warehouse premises for advance storage of liquor/beer etc. for distilleries/breweries/bond licenses/F.L.-1/1A licenses of the State will be approved by the Excise Commissioner on payment of ₹1,00,000/- (Rupees One Lakh only) as required.

(b) Regarding allotment/renewal of shops to licensees, appropriate decisions will be taken by the District Magistrate / Licensing Authority on the basis of merits/demerits of facts mentioned in police verification/character verification reports received.

(c) To promote the sale of Scotch and Single Malt brands of Indian made foreign liquor having M.R.P. above ₹3,000/- per bottle in the State, B.W.F.L.-2AA licenses will also be granted. These licenses will be given to individuals/firms/companies having authorization letters from the concerned manufacturers. The license fee and security of B.W.F.L.-2AA license will be 60% of the license fee of B.W.F.L.-2A. A maximum total of 10 brands including all variants will be permitted for sale under this license.

(d) If a company or firm applying for a bar license has any doctor as Managing Director, Director, or Chief Executive Officer, then that applicant company or firm shall not be eligible for the bar license.

(e) For district-level wholesale licenses, temporary approval for additional premises will be allowed for every 2 months on payment of ₹10,000/- fee. Approval will be given by the District Excise Officer after prior approval of the Excise Commissioner. For this facility, retail licenses will have to pay ₹2,000/- every 2 months, and approval will be granted by the District Excise Officer after prior approval of the District Magistrate.

(f) The District Excise Officer shall have the authority to extend the validity of transport passes for consignments arriving at district-level wholesale licenses during the night and within the validity period of their transport passes if everything is found in order. Necessary modifications will be made on the portal for this purpose. However, this validity extension will only be allowed up to 12:00 noon on that day.

(2) Transfer of mutual monthly M.G.Q. or prescribed monthly/quarterly guaranteed revenue among retail shops

Since the minimum guaranteed revenue (M.G.R.) of beer or F.L. will be fixed for the first time on composite shops, the arrangement for transfer of monthly M.G.Q. or prescribed monthly/quarterly guaranteed revenue for the year 2024-25 is continued in the year 2025-26 with this amendment that the transfer of guaranteed revenue between composite shops and model shop outlets will also be allowed.

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Transfer up to a maximum of 30 percent of the minimum prescribed monthly/quarterly M.G.R. (F.L.) and M.G.R. (beer) by composite shops and up to 30 percent of the minimum prescribed monthly/quarterly guaranteed revenue by model shops will be permitted. The application for transfer submitted by composite shops shall specify the nature of the transfer, whether M.G.R. (F.L.) or M.G.R. (beer), and the composite shop receiving the transfer shall accordingly lift foreign liquor or beer. However, the model shop receiving the transfer may lift beer or foreign liquor at its convenience. The prior arrangement for mutual transfer between two model shops shall remain unchanged. The transfer of prescribed monthly/quarterly guaranteed revenue will be permitted only up to the allowable limit; however, there will be no maximum limit on the amount of revenue that can be received through transfer. Composite shops receiving transfers from model shops may lift foreign liquor or beer at their convenience.

(3) In the year 2021-22, the mono-carton of foreign liquor imported from overseas and India-made Scotch category foreign liquor bottles with a maximum retail price of ₹2,000/- or more has been defined as a sealed case, and sale has been permitted only after affixing the prescribed security code on bottles and sealed cases. This provision shall remain unchanged in the year 2025-26.

(4) Online verification of liquor transport passes shall be considered sufficient as proof of liquor receipt. Manual verification and return of passes shall be discontinued.

(5) Use of new technology in measuring the strength of liquor is the need of the hour. In view of the above, NABL certified/standardized digital alcohol meters shall be used in the department's laboratories and distilleries.

(6) Transmission of liquor of one category through one vehicle from multiple wholesale licenses in one district shall be permitted for bonded licenses/distilleries/breweries etc. The maximum payload of vehicles used for transportation of liquor shall be as prescribed from time to time by the transport department.

(7) The information to be filled in the prescribed registers for bonded licenses/distilleries/breweries/sugar mills, etc., is available on the departmental portal, and filling them again manually in departmental registers wastes resources and time; hence, arrangements shall be made to fill the prescribed registers online.

(8) To ensure commencement of production and adequate supply for the year 2025-26, the cut-off date for placing supply and indent related to the year 2024-25 and 2025-26 shall be prescribed by the Excise Commissioner.

(9) No retail liquor/bhang shop or wholesale license shall be closed or sealed by police or any other agency without prior permission of the licensing authority. Except for officers authorized by the excise department or licensing authority, no other officer shall inspect licensed premises without permission from the licensing authority. Except for inspections carried out by officers of the excise department and officers authorized by the licensing authority, mandatory video recording of all inspection proceedings shall be done.

(10) Foreign liquor producing distilleries, breweries, and vineyards shall be permitted to conduct tours for tourists and offer tastings of their self-produced brand. For this purpose, a fee of ₹50,000/- shall be charged from distilleries and ₹25,000/- from breweries. No fee shall be charged from vineyards. Vineyards shall be permitted to retail their products only through a retail shop within the premises with a license fee of ₹50,000/- as per the retail shop rules. Breweries shall be permitted to operate one retail shop within their premises solely for their products on a license fee of ₹75,000/-. The sale of self-produced liquor from these retail shops shall be at M.R.P., but due fees, royalties, and the margin of the wholesale dealer shall also be deposited into the treasury. These shops shall be exempt from the determination of minimum guaranteed annual revenue.

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(11) Application forms for renewal of distillery licenses for the upcoming excise year shall be submitted annually on or before 28th February through the Deputy Excise Commissioner in charge to the Excise Commissioner.

(12) In compliance with the Hon'ble Supreme Court judgment dated 23.02.2018 in the case of State of Tamil Nadu rep by Sec- & Ors Vs K Balu & Anr, the authority to decide matters related to bar licenses in cases where an area has developed equivalent to a municipal body shall rest with the District Bar Association, and the Excise Commissioner shall issue necessary orders accordingly based on the District Bar Association's recommendation. In other cases concerning retail shops, the authority to decide shall be vested with the District Collector (Licensing Authority). The Licensing Authority may obtain reports from local authorities as required.

(13) The quantity of special spirits such as H.B.S. purchased by distilleries shall not be included in the consumption of the established capacity of the distillery. However, a special additional license fee of ₹0.50 per bulk liter shall be imposed on the quantity of special spirits such as H.B.S. purchased in excess of the established capacity.

(14) Two entrance and exit gates may be established as necessary within the distillery/distillery premises, but compliance with all arrangements prescribed by the Excise Commissioner at each such gate shall be mandatory.

(15) Guidelines regarding options, adopted procedures, and security arrangements for transportation of excise adhesive labels received by bonded licenses to manufacturing units shall be issued by the Excise Commissioner, and compliance with these shall be mandatory.

(16) Applicants for premium retail vend licenses who are residents of other states shall not be required to submit a certificate of no outstanding government dues from their home state. Such applicants must submit a notarized affidavit on a ₹100 non-judicial stamp paper declaring that they have no government dues.

(17) For revenue interest, authorities of Gautam Buddh Nagar and industrial development areas such as Noida, Greater Noida, YEIDA, and mandi committees, as well as other development authorities, urban local bodies, industrial areas, and mandi committees in the state, may permit licensees to open liquor shops in permanent or pre-fabricated structures on their land, provided that the location complies with the Uttar Pradesh Excise Shops Number and Position Rules, 1968 (as amended), and related guidelines. Rent will be collected directly from the licensee by the respective urban body/authority. If the concerned authority or development area requires amendments in their bylaws or rules for this purpose, they shall get it amended through the competent authority.

(18) Institutional facilities including permissible restaurant canteens along with restaurant bars and premium retail vend facilities are allowed in IT/ITES plots measuring 20,000 square meters or more within development and industrial development authority areas of the state.

(19) Personal home licenses for liquor exceeding the prescribed retail limit

Provision is made to grant personal home licenses to individuals for purchase, transport, and private possession of liquor exceeding the prescribed retail limit for personal use. Simplifying this arrangement, the annual license fee for the personal home license for the year 2025-26 is fixed at ₹11,000 and the security deposit at ₹11,000. The security deposit shall be submitted to the District Excise Officer as a pledged e-bank guarantee. Applicants eligible for a personal home license must have been income tax payers for the past 3 years. It is mandatory to attach self-attested copies of income tax returns for the past 3 years along with the application form.

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The applicant must have paid income tax at a minimum 20% slab in at least 2 of the last 3 income tax assessment years. If an applicant falls under the 20% tax slab due to agricultural income but has no tax liability, such applicant will also be eligible for this license.

(20) It shall not be mandatory to emboss the letters "U.P. Excise" and the year on the chest of PET bottles of alcoholic beverages.

(21) In the year 2025-26, each distillery holding a PD-2 license shall ensure the determination of adequate molasses storage capacity and accordingly arrange for the installation of additional tanks to meet the required molasses storage capacity. Necessary instructions for this will be issued by the Excise Commissioner.

5.17 Track and Trace System

(a) Currently, the supply of liquor from production units to retail shops is being carried out under the Track and Trace system. Sales at retail shops are conducted by scanning through POS machines, and all departmental processes have been computerized through the Integrated Excise Supply Chain Management System (IESCM), which has been made live. In the financial year 2025-26, geo-fencing will be implemented for all country liquor/composite shops, as well as all model shops, premium retail vends, bar licenses, and cannabis retail shops. Sales at each retail shop will be conducted exclusively through POS (Point of Sale) machines, which scan the QR code on the bottles sold and upload the information.

(b) In the year 2025-26, it will be mandatory to sell liquor through POS machines at retail shops. Violation of this provision will result in action against the licensee under the relevant sections of the Excise Act by the competent authority.

(c) At the entry and exit gates of all distilleries, breweries, and grape distilleries in the state, ANPR cameras shall be installed at the licensee's own expense. The live feed from these cameras will be

transmitted to the Integrated Control and Command Centre in Lucknow and the relevant data to the IESCM portal.

(d) Accounts of packing materials used by distilleries/breweries shall be captured on the departmental portal. Additionally, records of various types of grains purchased and used by grain-based distilleries shall also be captured on the departmental portal.

5.18 Provision of Budget for Awareness Campaigns on the Adverse Effects of Intoxication and Responsible Drinking

A special awareness campaign will be conducted to inform the general public and promote consciousness regarding the adverse effects of intoxication and responsible alcohol consumption. The campaign will primarily focus on (1) Underage Drinking, (2) Drunken Driving, and (3) Responsible Consumption.

For the effective implementation of this campaign, coordination will be established with the Prohibition Department and the Information Department.

5.19 Strengthening of the Department

It is noteworthy that the expenditure percentage on revenue collected by the State Excise Department is significantly lower than the all-India average. This expenditure percentage is also lower compared to other revenue-collecting departments of the state. In the financial year 2021-22, this expenditure was less than 1 percent and is likely to remain below 1 percent in 2024-25 as well. Therefore, to enhance revenue growth and strengthen the department with additional resources, the following actions will be undertaken:

(i) Training will be provided to departmental officers and employees.

(ii) Analysts with appropriate technical qualifications will be appointed in the department's regional laboratories as necessary, subject to the approval of the State Government and in accordance with relevant rules.

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(iii) NABL-certified standardized digital alcohol meters will be used in the laboratories, distilleries, and district-level offices of the department.

(iv) In distilleries, installation of mass flow meters, radar-based level transmitters, and bottle counters at indigenous and foreign liquor bottling plants will be mandatory as per prescribed standards.

(v) A data analytics firm will be engaged for tasks related to data collection, preservation, and presentation.

(vi) Three experienced personnel retired from government departments, up to the age of 65, will be appointed as consultants on a fixed monthly honorarium. This amount will be calculated monthly after deducting the net pension (without commutation) from their last drawn salary. Their appointment will be made with government approval. Consultants engaged under the provisions of the excise policy for the year 2024-25, if found satisfactory by the Excise Commissioner, may have their tenure extended for 2025-26 on the same terms and conditions with their consent.

(vii) Portable scanners suitable for quick search/scanning of closed vehicles will be purchased.

5.20 Estimated Revenue for the Year 2025-26

S. No.	Liquor	Estimated Revenue as per Excise Policy 2024–25 (₹ Crore)	Estimated Revenue Realization in 2024–25 (₹ Crore)	Projected Revenue Growth in 2025–26 (₹ Crore)	Estimated Total Revenue for 2025–26 (₹ Crore) (Col. 3
1	2	3	4	5	6
1	Desi Liquor – Excise Duty, Basic License Fees, and Other Receipts	26,000	26,200	2,800	29,000

2	Composite Shops – Excise Duty, License Fees, and Other Receipts	21,750	22,500	1,100	23,600
3	Other Items – Regulatory Fees on Molasses, License Fees for Distilleries and Breweries, Import-Export Fees, Receipts from Pharmacies, and Bid Money	2,250	2,300	100	2,400
	Total	50,000	51,000	4,000	55,000

5.21 Resolution of Practical Difficulties Arising During the Implementation of the Excise Policy Mid-Year

After the Excise Policy is approved by the Hon'ble Council of Ministers and brought into effect, certain practical challenges occasionally arise during its implementation. In order to resolve such difficulties and to simplify the procedures, the following arrangement—similar to the one adopted in the previous year—will be made for the year 2025–26:

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"To address occasional difficulties arising in implementation and revenue realization after the Excise Policy has been approved by the Hon'ble Council of Ministers, and to effect timely, practical, and legal modifications in the policy, a committee chaired by the Chief Secretary is authorized to consider and recommend proposals received from and endorsed by the Excise Commissioner. The committee will assess such proposals on merit. Members of the committee will include Additional Chief Secretary/Principal Secretary/Secretary of the Finance Department, Principal Secretary of the Law Department, and Additional Chief Secretary/Principal Secretary/Secretary of the Excise Department, who shall also act as the Member-Convener. Based on the committee's recommendations, the final decision will be taken by the Hon'ble Chief Minister through the Hon'ble Minister of Excise."

5.22 Potential Risks and Requirements in Implementation of the Excise Policy

1.There is a likelihood that approximately 5–10% of retail shops may not be successfully operated at the prescribed Minimum Guaranteed Quantity (MGQ) or License Fee. In such cases, there may arise a need to rationally reduce the MGQ or License Fee. Moreover, if new licensees are allotted such shops, previous license holders—who may have operated the premises for several years—might pose difficulties in vacating the premises. Therefore, support at the administrative level shall be extended to newly selected licensees in such situations.

2.To ensure 100% achievement of revenue targets, it is essential to undertake planned efforts to curb smuggling and evasion of excise duties. For this purpose, active cooperation from the Police Department and strengthening of the Excise Department will be necessary.

Annexure-1

Sl. No.	**Category of CL/UPML**	**UPML 42.8% v/v (spiced) with Caramel**	**UPCL 36% v/v (spiced) with Caramel**	**UPML 28% v/v (spiced) with Caramel**	**UPCL 25%v/v (Flavoured) with Food Colour**	**Rate per Litre for 36% v/v**
1	Category	**Grain**	**Molasses**	**Grain**	**Molasses**	
2	Pack size	200ml	200ml	200ml	200ml	
3	EDP	9.75	6.64	7.79	5.56	
4	Consideration Fee	61.83	52.00	40.45	36.12	260.00
5	Wholesaler's Margin	1.01	0.85	0.66	0.59	4.25
6	Calculated interim Sale price from wholesale	7259	59.49	48.90	42.27	
7	Retailer's Margin	13.64	11.48	8.92	7.97	57.40
8	Calculated interim MRP	86.23	70.97	57.82	50.24	

9	MRP after round off up to nearest Rs. 5	**90**	**75**	**60**	**55**	
10	Additional consideration Fee	3.77	4.03	2.18	4.76	
11	**Actual MRP**	**90.00**	**75.00**	**60.00**	**55.00**	
12	Total Consideration Fee	65.60	56.03	42.63	40.88	
13	Actual sale price from wholesale	76.36	63.52	51.08	47.03	
14	**EDP per case**	**438.75**	**298.80**	**350.55**	**250.20**	
15	**Total Margin of the retailer per pc.**	13.64	11.48	8.92	7.97	

Annexure-2

Affidavit Format for Renewal of Premium Retail Vend Shops for the Year 2025–26 – Excise Department, Uttar Pradesh

(To be submitted on a non-judicial notarized stamp paper of ₹10/-)

1. That I, the deponent, ----------, son/daughter/wife of ----------, resident of ----------, am the licensee of Premium Retail Vend Shop ----------, Shop ID ----------, District ----------, for the year 2024–25.

2.That I possess all the necessary qualifications required for the said shop.

3.That I intend to renew the aforesaid shop for the year 2025–26 and shall operate the shop either within the approved premises for the year 2024–25 or at the newly proposed premises as per the prescribed location.

4.That I have uploaded a valid Status Certificate or a copy of the Property Ownership Certificate issued by an authorized Income Tax Valuer on the portal.

5.That all outstanding dues of the said shop up to the last expired month have been duly cleared.

6.That the security deposit for the said shop for the year 2024–25 has been submitted and remains secure.

7.That I shall operate the current license with full sincerity and honesty up to 31st March, 2025 and shall not engage in any act that may result in serious irregularities or cancellation of the license.

8.That I shall ensure monthly withdrawals equivalent to the total revenue determined up to March 2025, in accordance with the latest instructions issued by the Government.

9.That I am fully aware that if the total withdrawal equivalent to the prescribed revenue up to March 2025 is not achieved, the renewal shall be cancelled, and 15% of the security deposit for the year 2024–25 along with the renewal and license fees for the year 2025–26 shall be forfeited in favour of the State Government. In the event of forfeiture, I shall replenish the required security deposit for the year 2024–25.

10.That I have thoroughly understood the United Provinces Excise Act, 1910, relevant rules and orders, and the Excise Policy for the year 2025–26. I undertake to comply with all orders/instructions issued by the Excise Department from time to time. I shall adhere to the relevant rules of retail shop management during the remaining period of 2024–25 and throughout 2025–26. Any violation of the provisions of these rules may lead to the cancellation of my license.

11.That I have obtained complete information regarding the renewal fee / license fee / security deposit / total determined revenue and its monthly distribution for the year 2025–26 and shall comply with all updated instructions issued by the Government in this regard.

12.That I have accurately provided the details of my bank account on the portal and I consent to receive all future payments, if any, in the said bank account.

All the statements made from clause 1 to 12 above are true to the best of my knowledge and belief.

Signature of the Deponent: _____

Annexure-3 Format of Affidavit for Renewal of Wholesale Licenses C.L.-2 / F.L.-2 / F.L.-2B for the Year 2025-26 (To be submitted on a Non-Judicial Notarized Stamp Paper of ₹10/-)

1.That I, the deponent, ----------, son/daughter/wife of ----------, resident of ----------, am the licensee of Wholesale License – C.L.-2 / F.L.-2 / F.L.-2B, License No. ----------, District ----------, for the year 2024–25.

2.That I possess all the requisite qualifications required for holding the aforesaid wholesale license.

3.That I intend to renew the above-mentioned license for the year 2025–26 and shall operate the said license within the approved premises as sanctioned for the year 2024–25.

4.That I have uploaded a copy of the valid Solvency Certificate or the certificate of owned assets issued by an authorized Income Tax Valuer on the portal.

5.That all dues pertaining to the aforesaid license have been cleared up to the last expired month.

6.That the security deposit for the license pertaining to the year 2024–25 has been duly deposited and is intact.

7.That no serious irregularity has been found against my above-mentioned license during the year 2024–25.

8.That I am fully aware that in the event of non-compliance with the terms and conditions of the license or if any statement made in this affidavit is found to be incorrect, the renewal of my license shall be cancelled and 50% of the security deposit for the year 2024–25 along with the renewal fee and license fee for the year 2025–26 shall be forfeited in favour of the State Government. I shall compensate for any security so forfeited.

9.That I have thoroughly understood the provisions of the United Provinces Excise Act, 1910, along with relevant rules, orders, and the Excise Policy for the year 2025–26, and I undertake to comply with the same. I shall also comply with all orders/instructions issued by the Excise Department from time to time.

10.That I have obtained complete information regarding the renewal fee/license fee/security deposit prescribed for the year 2025–26 and I undertake to abide by the updated instructions issued by the Government in this regard.

11.That I have accurately filled in the details of my bank account on the portal and I agree to receive all future payments, if any, only in the said bank account.

The information provided in points 1 to 11 above is true to the best of my knowledge and belief.

Signature of the Deponent: _____

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Annexure – 4 (As per Clause 5.15.1 (12) of Excise Policy for the Year 2025–26, to be submitted by the Interested Retail/Wholesale Licensee/Applicant)

(A separate affidavit shall be submitted for each license)

Before – [Name of Court/Notary/Public Authority]

1-I, the deponent ----------, S/o / D/o / W/o ----------, resident of ----------, District ----------, Mobile No. ----------, Aadhaar No. ----------, PAN No. ----------, do hereby solemnly affirm and state as under:

1.That I am the licensee/applicant for the following retail shop/wholesale license for the year 2025–26:

- Name and Type of Shop: .....
- Shop ID: .....
- Name of Wholesale License (if applicable): ..... • License Number: .....
- District Name: .....

2.That in the event of my demise, I wish to submit this nomination affidavit in accordance with the provisions laid down under Clause 5.15.1 (12) of the Excise Policy 2025–26, for nominating a successor to be entered in the said license.

3.That in the event of my death, I hereby nominate the following individuals, in order of preference, as successors to be entered in my above-mentioned license. The nominees are my legal heirs / family members / close relatives:

S. No.	Name and Details of the Nominated Person (including Father's/Husband's/Wife's Name, Address, Aadhaar No., Mobile No., etc.)	Relation with the Deponent

4- That the above nomination is being made by the deponent in full possession of his/her mental faculties and of his/her own free will.

5- That the information provided by the deponent from clause number 1 to 4 above is true and correct to the best of his/her knowledge and belief.

Signature of the Deponent: _____

Nominee's Consent Affidavit

Before: ----------

1- That the deponent / declarant _____ son/daughter/wife of _____ resident of _____ district _____ mobile no. _____ Aadhaar no. _____ PAN no. _____ is a close relative of Shri _____ son/daughter/wife of _____ resident of _____ district _____ mobile no. _____ Aadhaar no. _____ PAN no. _____, who is the licensee/applicant of the following retail shop/wholesale license for the year 2025-26, and bears the relationship of _____ with the licensee/applicant Shri _____. The date of birth of the deponent is _____.

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1- Name and Type of Shop .....Shop ID.....

2- Name of Wholesale License ..... License Number.....

3- Name of District .....

2- That the deponent has been informed that Shri _____ has submitted a Nomination Affidavit dated _____ before the Office of the Excise Commissioner / District Excise Officer for appointment as the nominee for operating the above-mentioned license, and the deponent is fully aware of the contents of the said affidavit.

3- That the deponent unconditionally consents to operate the above-mentioned shop in the future as per the Nomination Affidavit.

4- That if in the future the deponent assumes the operation of the said shop, he/she shall faithfully comply with all applicable Acts, Rules, Orders, and Instructions related to the operation of the shop and shall duly pay all amounts payable as per the regulations.

5- That the deponent makes the above consent statement fully conscious and voluntarily.

6- That the information given by the deponent from points 1 to 5 above is true to the best of his/her knowledge and belief.

Signature of Deponent.....

By order,
Veena
Kumari,
Principal
Secretary,
Government of Uttar Pradesh.