



**The Administration of Union Territory of Ladakh**  
**Finance Department**  
**Notification**  
**Ladakh, 11<sup>th</sup> Day Of April, 2024**

**S.O.- 19** The Excise Policy 2024-25 enunciated as hereunder will come into force w.e.f. 1<sup>st</sup> April, 2024 and will continue to remain in force till 31<sup>st</sup> March, 2025. However, the Administration of Union Territory of Ladakh may revise the same at any point during the course of the year.

**1. Policy Objectives:** -The policy has the following underlined objectives:

- 1.1. To encourage transition from high to low alcoholic content beverages;
- 1.2. To check bootlegging/smuggling of liquor and narcotic drugs in the Union Territory of Ladakh from neighbouring States/Union Territories;
- 1.3. To provide choice of liquor brands and places for consumption to its consumers and a level playing field to all the stakeholders;
- 1.4. To enable effective, efficient, and equitable revenue collection through transparency and accountability in tax administration and detection of tax evasion by ensuring all liquor available in the Union Territory of Ladakh is sourced and sold through legal channels.
- 1.5. To bring about greater social consciousness about the harmful effects of consumption of liquor and alcoholic beverages.

**2. Types of Licenses:**

- 2.1. The Licenses shall be issued as per the provisions of J&K Excise Act, Svt. 1958 read with S.O.3775 (E) dated 23.10.2020, (herein after referred as "Excise act") and Union Territory of Ladakh Liquor License and Sale Rules framed thereunder and considering the criteria of 100 meter distance from religious places, educational institutions, hospitals, public parks and the guidelines issued by Government of India in this regard. However, in case of retail vends (LAEL-2 and LAEL-2A), the minimum distance from religious places, educational institutions, hospitals, public parks shall be 150 meter.
- 2.2. The nature and nomenclature of different types of licenses is as under:

Type	Form	Nature
Type A	LAEL-1	Wholesale vend of foreign liquor (IMFL, Beer, Cider & RTD), imported liquor (BIO Brands) and Wine for sale to the retail only
	LAEL-1A	Wholesale vend of foreign liquor to the manufacturer outside the Union Territory for sale to LAEL-1
	LAEL-1B	Trade (Wholesale BIO/Imported foreign liquor) for sale to LAEL-1.
	LAEL-1W	Trade (Wholesale wine-Indian/ BIO) for sale to LAEL-1.
Type B	LAEL-3	Retail vend of foreign liquor in hotel
	LAEL-3A	Bar with hotel with Banquet



	LAEL-4	Retail vend of foreign liquor in a bar attached to a restaurant or theater or Dak Bungalow.
	LAEL-4A	Bar in a Banquet Hall
	LAEL-4B	Permission to serve liquor on social occasion
	LAEL-4C	Permission to serve liquor in banquet hall on specific occasion
	LAEL-7	License for retail vend of foreign liquor in a club
	LAEL-7A	License for retail vend of beer (bottled, tinned, draught beer) in bar
	LAEL-7B	Officer's Mess
	LAEL-7C	Beer bar with microbrewery
Type C	LAEL-2	Retail vend of foreign liquor to the public only
	LAEL-2A	Premium Retail vend of foreign liquor to the public only
Type D	LAEL-5	Retail vend of foreign liquor in Military Canteen including Unit Run Military Canteen or those run regimentally by the Paramilitary Forces (PMF)
	LAEL-5A	Wholesale vend of foreign liquor in Canteen Stores Department/ Paramilitary Forces and Master Canteen for PMF/Police.
Type E	LAEL-12	Wholesale denatured spirit, wholesale and/or retail/possession and use of denatured spirit/special denatured spirit/methylated spirit or any other spirit/Alcohol as per the requirement as the Excise Commissioner may deem fit.
	LAEL-13	License for Possession and use of absolute Alcohol/rectified spirit/Denatured Spirit/Special Denatured Spirit/Methylated Spirit/Plain Spirit or any other spirit/Alcohol as per the requirement of the industrial unit as the Excise Commissioner may deem fit
	LAEL-14	License for Possession and use of absolute Alcohol/rectified spirit/Denatured Spirit/Special Denatured Spirit/Methylated Spirit/Plain Spirit or any other spirit/Alcohol as per the requirement of the institution/organization unit as the Excise Commissioner may deem fit.
	LAEL-15	Export, import, transportation, sale or possession of Molasses.
	LAEL-16	License for possession and use of ethanol for blending with Motor Spirit as per the requirement as the Excise Commissioner may deem fit.
Type F	LAEL-6	Bottling Plants
	B-1	Breweries
	D-2	Distilleries

### 3. Issuance of Licenses except LAEL-2:

- 3.1. The licenses for operating liquor vends classified as Type A in above table shall be granted only to the residents of Union Territory of Ladakh, strictly in accordance with the provisions of the Jammu & Kashmir Excise Act, Svt. 1958 and Union Territory of Ladakh Liquor License and Sale Rules framed thereunder. The fire safety certificate from the concerned authority is mandatory for LAEL-1/LAEL-1A/LAEL-1B/LAEL-1W licenses. In case of new licenses, it is mandatory to submit the same while applying for LAEL-1/LAEL-1A/LAEL-1B/LAEL-1W licenses.
- 3.2. If LAEL-1A/LAEL-1B/LAEL-1W licenses are granted to any manufacturer/ importer, the import permit for the same manufacturer/ importer shall not be issued to LAEL-1 license.
- 3.3. A licensee holding LAEL-1A, LAEL-1B and LAEL-1W license shall be allowed to import liquor from any of its own distilleries or the distilleries/Bottling Plants/Wineries/Breweries