

DISTRICT GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 29/2025

Date: 18-08-2025

Date: 18.08.2025

NOTIFICATION BY THE DISTRICT PROHIBITION AND EXCISE OFFICER, KAKINADA DISTRICT, KAKINADA

Read: 1) A.P. EXCISE (GRANT OF LICENCE OF SELLING BY BAR AND CONDITIONS OF LICENCE) RULES, 2025 (G.O.Ms.No. 276, REVENUE (Excise-II) Department, dated.13.08.2025.)
2) G.O.Ms.No.275, Revenue (Excise-II) Department, dated 13.08.2025

NOTICE OF DRAWL OF LOTS FOR GRANT OF LICENCE TO SELL INDIAN MADE FOREIGN LIQUOR & FOREIGN LIQUOR BY BAR UNDER RULE 8 OF THE ANDHRA PRADESH EXCISE (GRANT OF LICENCE OF SELLING BY BAR AND CONDITIONS OF LICENCE) RULES, 2025.

Gazette No. 29/2025

WHEREAS, the licence for the right of selling by Bar is to be granted for the licence period from 01-09-2025 to 31-08-2028 and whereas the Commissioner of Prohibition & Excise has fixed the number of Bars to be licensed in the Nagar Panchayat / Municipality/ Municipal Corporation / Tourism Centre/UDA/Metropolitan Development Authority Areas vide Cr.No. 4154/2025/CPE/E3, dt. 16.08.2025.

I, Smt M.Krishna Kumari, District Prohibition and Excise Officer / License Issuing Authority, Kakinada District, in exercise of the powers vested in me under Rule 8 of Andhra Pradesh Excise (Grant of licence of selling by Bar and conditions of licence) Rules, 2025 issue the following Notification for information of the public and intending applicants who may enroll online / hybrid for registration/ filing of application on or before 5:00 PM on 26.08.2025 and online, hybrid / offline for submission of application for consideration for grant of Bar licence for the licence period mentioned above through drawl of lots on or before 5:00 PM on 26.08.2025 at office of the District Proh. & Excise Officer, Kakinada.

Bars situated in <u>ULB / Tourism Centre/</u>
<u>UDA/ Metropolitan Development Authority</u>
<u>Areas</u>

District: Kakinada

Venue for registration and submission of offline applications:

Details of Designated Centres:

office of the District Proh. & Excise Officer, Near Fire Station, Salipeta, Kakinada-533001.

The applicant, who will be granted the right to sell Indian Made Foreign Liquor/ Foreign Liquor by Bar as specified in the list appended to this Notification for the licence period from 01-09-2025 to 31-08-2028, shall be selected through drawl of lots.

The drawl of lots will be conducted at 08:00 AM on 28.08.2025 at Vivekananda Hall, District Collector's Office compound (backside), Kakinada (place of drawl of lots), by the authority as specified under Rule 13 of Andhra Pradesh Excise (Grant of Licence of Selling by Bar and Conditions of Licence) Rules, 2025. The terms and conditions governing the drawl of lots and the details of the Nagar Panchayats, Municipalities, Municipal Corporations, Tourism Centres, UDAs and Metropolitan Development Authority Areas where licences are to be granted are appended herewith.

(Smt. M.Krishna Kumari)
District Proh. & Excise Officer/
Licensing Issuing Authority,
Kakinada.

	Unit	Name of the Unit in					
Gazette SI. No.	(Municipal Corporation/ Municipality /Nagar Panchayat/ Tourism centre /UDA/Metropolit an Development Authority Areas)	which the Bar is proposed (Municipal Corporation/ Municipality /Nagar Panchayat / Tourism centre/ UDA/ Metropolitan Development Authority Areas)	Non- Refundable Application Fee in Rs.	License period (01.09. 2025 to 31.08. 2028)	Retail Excise Tax for 2025-26 (in Rs.)	Retail Excise Tax for 2026-27 (in Rs.)	Retail Excise Tax for 2027-28 (in Rs.)
1	2	3	4	5	6		
2B/KKD/1	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/2	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/3	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/4	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/5	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/6	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/7	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/8	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/9	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/10	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/11	Municipal Corporation	Kakinada Municipal Corporation	500000	2025-28	5500000	6050000	6655000
2B/KKD/12	Municipality	Samalkot Municipality	500000	2025-28	5500000	6050000	6655000
2B/KKD/13	Municipality	Pithapuram Municipality	500000	2025-28	5500000	6050000	6655000
2B/KKD/14	Municipality	Peddapuram Municipality (within 3 Kms periphery to Samalkot Municipality)	500000	2025-28	5500000	6050000	665500
2B/KKD/15	Municipality	Tuni Municipality	500000	2025-28	5500000	6050000	665500

SCHEDULE FOR THE DRAWL OF LOTS FOR BARS

18.08.2025

Publication of list of Bars in District Gazettes and

26.08.2025 (Upto 5.00 PM)

commencement of submission of applications Last date & time for online/ hybrid/ offline registration and submission of applications

28.08.2025 (08.00 AM)

Drawl of lots by the District Collectors

28.08.2025

Intimation of Selection

(Smt. M.Krishna Kumari)
District Proh. & Excise Officer/
Licensing Issuing Authority,
Kakinada.

CONDITIONS GOVERINING DRAWL OF LOTS

1. Application Procedure

Procedure for online enrolment:

The applicant may submit any number of applications for any number of Bars for participation in the selection process of Bars through online / hybrid / offline mode.

- a) Applicant shall open URL: https://oc.hpfsproject.com online and click on "Enroll" button; applicant shall provide all the required information by filling Form- B(R).
- b) After enrolment, applicant/user shall login into his account with his User ID (Registered Mobile number) and password.
- After logging in, the applicant/user will be able to initiate a new application against Bar Gazette serial number in "create application" screen.
- Applicant shall enter all the fields as seen in the "create application" screen and select the payment mode and accept the terms and conditions
- e) Applicant can apply for any number of Bars GSL Nos. and any number of applications against same Bar.
- f) Applicant after selecting GSL Nos. proceeds to paying processing fee of Rs. 10,000 and application fee of Rs. 5,00,000/- (both fees are non-refundable).
- g) Applicant can view all the applications he has submitted and can view the status of each application.
- h) Applicant can download/ print Registration certificate in Form BR1, Form 1B and Entry pass E1 for the applications generated by clicking on Print icon.

Application Payment Modes:

Online mode: In case the applicant opts for online mode for registration and submission of application, he shall fill in Form-B(R) and select Gazette SI.No of the bar notified in a Unit i.e., Municipal Corporation / Municipality / Nagar Panchayat / Tourism centre/ UDAs/Metropolitan Development Authority Areas. He shall pay Rs.5,10,000 (towards the Non-refundable application fee of Rs.5,00,000 (Rupees five lakhs only) and Processing Fee of Rs. 10,000 (Rupees ten thousand only)) by way of Debit Card / Credit card / Net Banking. On successful payment, the applicant may download the documents in Form-1B (Application for grant of licence), Registration certificate in Form-BR1 and Entry Pass in Form-E1, which are system generated and no physical signatures of any officer is required on these documents.

Hybrid Mode: In case the applicant opts for hybrid mode, he shall first register through online mode by filling Form-B(R) and select the Gazette SI.No of the bar notified in a Unit i.e., Municipal Corporation / Municipality / Nagar Panchayat / Tourism centre/ UDAs/Metropolitan Development Authority Areas and select the payment mode as manual in CFMS. Once this is done, the system generates a unique e-challan number that is tagged to his application. He shall take system generated e-challan number and proceed to any State Bank of India (SBI) branch and make payment of Rs.5,10,000 (towards the Non- refundable application fee of Rs.5,00,000 (Rupees five lakhs only) and Processing Fee of Rs.10,000 (Rupees ten thousand only)) against the system generated e-challan number (transaction number). After successful payment, application will be confirmed by the System as completed and he can download the documents in Form-1B (Application for grant of licence), Registration certificate in Form-BR1 and Entry Pass in Form-E1, which are system generated and no physical signatures of any officer is required on these documents.

Offline Mode: In case the applicant opts for offline mode for registration and submission of application, he shall pay Rs.5,00,000 (Rupees five lakhs only) towards Non-Refundable Application Fee by way of Citizen Challan facility provided in CFMS under appropriate Head of Account or by way of Demand Draft drawn on a scheduled Commercial bank situated anywhere in India and also Grameena Banks situated in Andhra Pradesh sponsored by Scheduled Commercial Banks *in favour* of the District Prohibition and Excise Officer.

The applicant shall also pay Rs. 10,000 (Rupees ten thousand only) towards Processing Fee by way of Demand Draft / Bank Voucher / UPI in favour of Commissioner of Prohibition and Excise.

He shall then visit the notified Application Reception Centre with his details. The staff on duty at the counter will digitize his details by filling Form-B(R) and he shall select the Gazette SI.No of the Bar notified in a Unit i.e., Municipal Corporation / Municipality / Nagar Panchayat / Tourism centre/ UDAs/Metropolitan Development Authority Areas. The staff on duty at the counter after receiving of the Challan/Demand Draft drawn as specified above and after verifying the Challan/ Demand Draft, enter the payment particulars and generate documents in Form-1B (Application for grant of licence), Registration certificate in Form-BR1 and Entry Pass in Form-E1 and provide printed copies of the above to the applicant. The DPEO will be responsible to receive genuine Challan / Demand Draft and safely hold, till these are remitted into Treasury.

- a) The applicant(s) shall also enclose the following along with the application:
 - (i) Two recent passport size photographs along with photostat copy of Voter ID Card/Driving Licence / Passport / Bank Passbook/ AADHAR card/ Any other government approved Identity Card.
 - (ii) Scheduled Tribe Certificate and local Scheduled Area Residence Certificate (only in respect of local S.T. candidates applying for Bars in Scheduled Areas).

Entry Pass (Rule 14 (1)) (1)

The applicant shall submit/upload passport size photograph which shall be reflected in the Entry pass (system-generated). Such an Entry Pass should be brought by the applicant on the day of drawl of lots for getting entry into the place of drawl of lots. Persons without presenting Entry Pass will not be allowed to enter into the place of drawl of lots.

Persons not eligible to file applications and participate in the drawl of lots (2) (Rule 9)

The following persons shall not be eligible to participate in the selection process, namely:-

- (a) A person who is below the age of 21 years;
- (b) A person who has been convicted of any offences specified in clause(d) of sub-section (1) of Section 31 of the Act in respect of which he has been penalized or convicted within the preceding ten years;
- (c) A person who has been convicted or whose licence has been cancelled for breach of any of the conditions of licence granted under Section 31 of the Act within the preceding ten years;
- (d) A person who has been held guilty either in a departmental proceeding or in a Court, of an offence under Section 37 or 37-A of the Act for adulteration of toddy by mixing any article injurious to public health or otherwise within the preceding ten years;
- (e) A person who is a defaulter of excise revenue;
- (f) A person who is adjudged as an insolvent by a competent Court.

Impersonation not allowed (Rule 10) (3)

No person shall submit application on behalf of any other person unless he is authorized by such person.

Announcement of names of persons who filed applications: (Rule 13(8)(b) (4)

At the commencement of the selection process, the Selection Authority shall first announce the names of persons and the number of persons who have filed applications for a particular Bar.

No selection for a bar shall be conducted unless a minimum of four (5) applications: (Rule 13(8)(c)

No selection for grant of a bar licence shall be conducted, unless a minimum of four applications are received for that particular bar. In such case, the last date and time fixed for receipt of applications for that particular bar shall be extended till such date, as the Commissioner of Prohibition and Excise may direct.

Applicants and drawl of lots: (Rule 13(8)(d)) (6)

Where there are four or more applications received for a notified Bar, the selection among the applicants for grant of licence shall be conducted through drawl of lots by the District Collector, irrespective of the presence of the applicants.

Drawl of lots by the authority: Rule 31(8)(d & e) (7)

- Where there are more than four application, the authority under whose aegis the drawl of lots may take place, shall proceed with the drawl of lots and one applicant shall be selected and his name shall be declared as selected. The successful applicant's application shall be accepted.
- The District Collector, after selecting the applicant in respect of a Bar, may (b) continue drawl of lots and select two more applicants from among the remaining applicants as reserve applicants, the first and the second who may, subject to the provisions of these rules, be allotted the bar in the order of selection, in case the selected applicant fails to comply with the conditions laid down under these rules.

Confirmation Register:-(Rule 15) (8)

Every applicant, who is selected for the grant of licence, shall sign his name or affix his thumb-impression against the relevant entry in the register maintained for the purpose. The District Collector shall also obtain the signatures of Reserve Applicants selected under Rule 13 (8) (e) and the remaining applicants in separate registers maintained for the purpose.

Postponement of drawl of lots :- (Rule 13(7)) (9)

If the authority under whose aegis drawl of lots is conducted, considers that the selection process should be postponed to a future date/time or shifted to a different venue for any reason he may do so by recording the reasons there-for and after notifying the same to the applicants.

One person can obtain licences for more than one Bar:- (Rule 13(8)(f)) (10)

There shall be no restriction on the number of Bar licences, a person can hold at

Payment of 1st installment of Retail Excise Tax by the successful (11)applicant:- (Rule 18(6))

The applicant shall pay a sum equal to the 1st installment of the annual Retail Excise Tax for the bar by way of Challan in treasury on the day of selection or on the succeeding bank working day after successful selection.

(12) Procedure to be followed in case of non-payment of 1st installment of Retail Excise Tax: - (Rule 19)

In case of failure to remit 1st installment of the Retail Excise Tax on the day of selection or the succeeding bank working day, the Bar shall be allotted to the reserve applicant, if no reserve applicant is available, action shall be taken to renotify the Bar with prior permission of the Commissioner of Prohibition and Excise.

(13) Other requirements to be fulfilled by the selected applicant: (Rule 18(6))

The successful applicant shall submit Bank Guarantee in Form 3B, for the amount equal to one sixth of the annual Retail Excise Tax valid till the expiry of the license period, issued by a Scheduled Bank situated in Andhra Pradesh, within thirty days of grant of licence.

Re-allotment in case of failure to furnish B.G.:-

In case of failure to furnish the Bank Guarantee as required under Rule 18 (6) within the time specified, the selection made for the concerned Bar shall be cancelled by the District Collector and the amounts already paid shall be forfeited to the Government. In such case, the bar may be re-allotted to the reserve applicant selected under the provisions of Rule 13 (8) (e), and if no one is available, action may be taken to re-notify the Bar with prior permission of the Commissioner of Prohibition and Excise.

In case the successful applicant fails to establish restaurant within (15) days from the date of grant of Provisional Licence, the Deputy Commissioner of Prohibition and Excise may extend the time for establishment of restaurant by another (15) days. In case the licensee fails to establish the restaurant within the extended period as well, the licence shall stand cancelled and the bar shall be allotted to the reserve applicant under the provisions of Rule 13 (8) (e), and if no one is available, action may be taken to re-notify the Bar with prior permission of the Commissioner of Prohibition and Excise

The selected applicant shall continue to be responsible for the Retail Excise Tax of that Bar till the next successful applicant takes over

Selected applicant to execute Counterpart Agreement:- (Rule 22) (15)

After making payment of Retail Excise Tax, it shall be the duty of the Selected applicant to execute a counterpart agreement in conformity with the tenor of the Licence in form 4-B on the stamp paper of the requisite value as per the provisions of the Indian Stamp Act, 1899 before taking out a licence for the sale of Indian Made Foreign Liquor and Foreign Liquor by bar.

Selection of Premises:- (Rule 25) (16)

The successful applicant after fulfilling the statutory and regulatory requirements under Rule 18 before obtaining licence shall select a suitable premises anywhere in the unit viz,., Nagar Panchayat, Municipality or Municipal Corporation and their belt areas or Tourism Center or UDAs or Metropolitan Development Authority Areas, as the case may be, in which the Bar is notified for sale of IMFL & FL in conformity with Rule 25 and obtain a licence in Form- 2B from the District Prohibition and Excise Officer to commence business from 1-09-2025.

The selected applicant under Rule 13 may establish Restaurant within (15) days from the date of grant of licence following all norms and regulatory approvals.

(17) Licensing Authority: (Rule 16)

The Deputy Commissioner shall be competent to grant the privilege of Bar, disposed under Rule 13 (8) and the District Prohibition and Excise Officer shall issue the Licence in the prescribed Form.

(18) Payment of Bar additional ARET(Rule 28)

- (1) The bar licensee shall be permitted to purchase liquor / beer from APSBCL Depots on the same price charged for A4 shops and the ARET additionally levied on Bars shall be collected from the Bar licensee on or before the due date of Retail Excise Tax installment for the preceding months. The Bar licensee shall be required to submit a bank guarantee in Form-3B equal to 1/6th of annual Retail Excise Tax as security towards payment of Bar additional ARET, valid till the end of licence period, before obtaining Provisional Licence or regular licence.
- (2) The licence holder of the bar, shall not be issued stocks of IMFL and FL by the APSBCL Depot concerned, unless the District Prohibition and Excise Officer confirms in writing the submission of Bank Guarantee by the licensee towards ARET additionally levied on Bars.
- (3) In case of failure by the licence holder to pay the ARET additionally levied, the Bank Guarantee submitted by the licence holder shall be invoked and adjusted towards the additional ARET due and the licensee shall be required to submit a fresh Bank Guarantee equal to 1/6th of annual Retail Excise Tax valid till the end of licence period.
- (4) The AP State Beverages Corporation Limited shall issue necessary guidelines to ensure furnishing the details of additional ARET due from each licensee, for the specific period at periodical intervals for smooth collection of additional ARET along with Retail Excise Tax installments.
- (5) In case the average of six months' collectible ARET additionally levied on Bar exceeds the value of the Bank Guarantee so furnished, the licence holder shall be required to increase the value of the Bank Guarantee equal to the total average additional ARET demand.

(19) Licence to be granted to the successful applicant in Form 2B will be governed by:

- 1. The A.P. Excise Act, 1968 and rules made thereunder.
- 2. A.P. Intoxicating liquors (Prohibition of Advertisements) Act 1978
- 3. The A.P. Excise (Grant of licence of selling by Bar and conditions of licence) Rules, 2025.
- A.P. Excise (Import, Export and Transport of Indian made Foreign Liquor and Foreign Liquor – Permits) Rules, 2005.

5. The orders issued by the Commissioner of Prohibition & Excise, Andhra Pradesh from time to time as the Chief controlling authority in all matters connected with the administration of the Andhra Pradesh Excise Act.

For any discrepancies and un-intended omissions in the list of Bars, the Department will not be held responsible. The intending applicants for participation in the selection process may approach the Commissioner's office/ Deputy Commissioner's Office / District Proh and Excise Officer's office to obtain correct information.

(Smt. M.Krishna Kumari)
District Proh. & Excise Officer/
Licensing Issuing Authority,
Kakinada.

BLERL

Form-B(R) (See Rule 13) Enrollment / Registration Form

(1) Name of the Applicant
(2) Full Residential Address
(3) Age
(4) Registered Mobile No.

Aadhar Number

(5)

Form 1(B)

Applicati	on for Grant of Bar Lice	(See Rule 13) ence of GSL No			as
	No	tified in the Dis	trict Gaze	ette	
		[Bar o	code]		Affix latest passport size photograph of the applicant
Applicat	ion No				
	GAZETTE No	DATED	DISTRI	CT:	
1.	Name of the Applicant	1			
	Age				
	Full Residential Address	5			
	Mobile No.				
5.	Identity Proof		1.7		
	(Aadhar Card / Voter ID Ca		OK/		
_	Driving Licence / Passport	Otner)			
	Identity Proof Number Gazette Serial Number	of.			
/.	The Bar				
	The Dai				
8.	Nagar Panchayat/				
	Municipality				
	/Municipal				
	Corporation / Tourism				
	Centre/				
	UDAs/Metropolitan				
	Development				
	Authority Areas of the Bar as notified in the				
	Gazette				
9.	Individual/partnership			(to be fille	ed by the
٥.	applicant) Firm/Compar	ny/LLP (give deta	ails)		
			ndividual	partnership	Company
	I hereby declare that	the particulars	given abo	ove are true	e to the best of
	edge and belief. If at a la				
may b	e cancelled and I may b	e prosecuted as	per the A	ndhra Prade	esh Excise Act, 19
or the	Rules made thereunder				
	I hereby declare that	I am not disqua	alified und	der Rule 11	of the A.P. Exc
(Gran	t of Licence of Selling by	Bar and Conditi	ons of Lic	ence) Rules	2025.
				1.1.	anditions
	I hereby, undertake to				
under	the Andhra Pradesh E	xcise Act, 1968	and I sh	all abide by	the decision of
Selec	tion Authority in all matte	ers connected wi	th my app	lication(s).	

Place:

Date:

Signature of the Applicant

Form- BR-1 (Rule 13) REGISTRATION CERTIFICATE

DATED __

Reg. No.

[Barcode]

1.	Name of the Applicant	:		
2.	Age			
3.	Full Residential Address	:		
4.	Mobile No.	:		
5.	Identity Proof			
	(Aadhar Card / Voter ID Card / Bank Pa	assbook/		
	Driving Licence / Passport / Other)			
-	Library Brookly			
6.	Identity Proof No			
7	0 - 4 0 : 111 - 64 - 5			
/.	Gazette Serial No. of the Bar	:		
0	Names Development/ Massisian liter/			
8.	Nagar Panchayat/ Municipality /			
	Municipal Corporation /	n Davidanmant Auth	:t-:	the Dev
	Tourism Centre/ UDAs/Metropolita as notified in the Gazette	n Development Auth	ority Areas of	tne Bar
	as notined in the Gazette			
Th	is cortified that the applicant has	registered with the	Licensina A	uthority di
11	is certifies that the applicant has	registered with the	Licensing A	utiliority, at

Registration is subject to the verification and validity of the documents filed and payments made. In the event of any fraudulent activity, the applicant shall be prosecuted as per the Andhra Pradesh Excise Act, 1968 and the Rules made thereunder.

paying the Processing Fee and Non-refundable Application Fee as required under the

Rule 13 of A.P. Excise (Grant of Licence of selling by Bar and conditions of Licence)

Rules 2025 for participation in the selection process for the above said Bar.

Authorized signatory

^{*}This document is system-generated and signature is not required

Form – E1 ENTRY PASS DISTRICT:

(See Rule 14)

GOVERNMENT OF ANDHRA PRADESH

PROHIBITION AND EXCISE DEPARTMENT

		[Barcode]	
			Affix Latest Passport Size Photograph o the Applicant
Serial No.()	Date:	
SI.No.)	No. of the Bar with token Age Residential add		
is authorized to participa	ate in the selection proce	ss of the following Bar.	
payments made. In the		activity, the applicant sh	all be prosecuted
		Authorized s	
*This docume	ent is system-generated a	and signature is not requ	uired
	ACKNOWLEDG	EMENT	
Received [Demand Draft Number	bank	from
ri		aged	
	, R/o		for Bar
			for Bar

Authorized Officer

Model Check Memo for verification of documents filed by the Applicant:-

MODEL CHECK MEMO FOR VERIFICATION OF APPLICATION

Applicant has to enclose the following documents along with the application in Form-1(B).

1. Two recent Passport size photos

Yes/No

2. Identity Proof

Yes/No

3. DD/Challan for Rs.5,00,000/towards Non-Refundable Application Fee

Yes/No

 Scheduled Tribe Certificate and local scheduled area residence certificate, in case the Bar is located in scheduled area

Yes/No

Signature of the Authorized Officer

Signature of the Verifying Officer

Entry pass is issued

Received the entry pass

Entry Pass Issuing Officer

Signature of the Applicant

HEAD OF ACCOUNT TO REMIT THE NON-REFUNDABLE APPLICATION FEE(4317)

Major Head	0039	State Excise
Minor Head	800	Other Receipts
Sub-Head	02	Collections of Fee
Detailed Head	800	User Charges

HEAD OF ACCOUNT TO REMIT THE RETAIL EXCISE TAX (9191)

Major Head	0039	State Excise
Minor Head	105	Foreign Liquor and Spirits
Sub-Head	97	Retail Excise Tax