

GOVERNMENT OF ANDHRA PRADESH DISTRICT GAZETTE **EXTRAORDINARY** PUBLISHED BY AUTHORITY

Gazette No. 109/2025

Date: 20-08-2025

NOTIFICATION BY THE DISTRICT PROHIBITION AND EXCISE OFFICER, CHITTOOR

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
- 3) C.R.No.4154/2025/CPE/E3-18, dated: 19.08.2025 of the Commissioner of Proh. & Excise, A.P. Mangalagiri.

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.109/2025

Date: 20.08.2025

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 reserved for Geetha Kulalu to be licensed in the Nagar Panchayat / Municipality/ Municipal Corporation / Tourism Centre vide Cr.No. 4154/2025/CPE/E3, dt. 19.08.2025.

I, S.Srinivas, District Prohibition and Excise Officer / License Issuing Authority, Chittoor 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 29.08.2025 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 29.08.2025 at office of the DPEO, Chittoor.

District: Chittoor Bars situated in ULB / Tourism Centre

No. of Bars Notified: 1

Venue for registration and submission of applications

O/o the District Proh. & Excise Officer, D.No.4-1627/1, Bharath Street. Vellore Road, Greamspet, Chittoor-517001, Chittoor District.

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 10:00 AM on 30.08,2025 at "DRDA Meeting Hall, 2nd floor, New Collectorate, Chittoor", 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 and Tourism Centres where licences are to be granted are appended herewith.

> License Issuing Authority, Chittoor District.

Gazette Sl. No.	Unit (Municipal Corporation/ Municipality/ Nagar Panchayat/ Tourism centre/ UDA/ Metropolitan Development Authority Areas)	Name of the Unit in which the Bar is proposed (Municipal Corporation/ Municipality/ Nagar Panchayat/ Tourism centre/ UDA/ Metropolitan Development Authority Areas)	Sub-Caste of Geeta kulalu for which Shop is Reserved	Non- Refundable Applicatio n 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	7	8	9
CTR/2B/GK/1	Municipal Corporation	Chittoor	Ediga	5,00,000/-	2025-28	27,50,000/-	30,25,000/-	33,27,500/-

SCHEDULE FOR THE DRAWL OF LOTS FOR BARS

1	Date of Gazette Notification by the DPEO	20.08.2025
2	Last date & time for online/hybrid/offline registration and submission of applications	29.08.2025, upto 05:00 PM
3	Verification & preparation for drawl of lots	29.08.2025
4	Drawl of lots by the District Collectors	30.08.2025, 10:00 AM
5	Intimation of Selection	30.08.2025

District Proh & Excise Officer / License Issuing Authority, Chittoor District.

CONDITIONS GOVERNING 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://gk.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.
- c) After logging in, the applicant/user will be able to initiate a new application against Bar Gazette serial number in "create application" screen.
- d) 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 Sl.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 signature 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 Sl.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 signature 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 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 Sl.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.

2. 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) Caste Certificate and Residence Certificate in respect of applicants filing applications for the Bars reserved for Geetha Kulalu under Sub-Rule (3) of Rule 6 in the following proforma: -

GOVERNMENT OF ANDHRA PRADESH

REVENUE DEPARTMENT

SUPPLEMENTARY CASTE (SUB-CASTE) CERTIFICATE

(Issued for applying to Reserved Bar under Excise Policy 2025-28)

This S/o/D/o/W/o	is	to	certify		that been	Sri/Smt		ed Certificat	e vide	Serial
no			Dated: and			of	this Off	ice, and he/s	she belo	ngs to
(Group-B).		_					,		C	
					Sign	ature	:			
					Date	e	:			
				Ma	andal &	District	:			

Designation & Seal of the Tahsildar:

3. No applicant of a Sub-Caste under Geeta Kulalu shall be eligible to file application for the bar(s) reserved for other Sub-Caste (s). The persons belonging to Settibalija Caste in erstwhile Greater Rayalaseema Districts namely Kurnool, Kadapa, Ananthapuramu, Chittoor, Nellore and Prakasam Districts being OCs, as informed by BC Welfare Department, are not eligible to file applications for grant of license for the Bars reserved for Geeta Kulalu.

4. Entry Pass (Rule 14 (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.

5. Persons not eligible to file applications and participate in the drawl of lots (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 subsection (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.

6. Impersonation not allowed (Rule 10)

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

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

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.

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

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.

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

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.

10. Drawl of lots by the Selection Authority: (Rule 31(8)(d & e))

- (a) 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.
- (b) The District Collector, after selecting the applicant in respect of a Bar, may 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.

11. Confirmation Register:- (Rule 15)

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..

12. Postponement of drawl of lots:- (Rule 13(7))

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.

13. "One Person – One License":

In order to ensure that the benefit of reserved Bars with reduced RET covers most of the members of the Geeta Kulalu and to realise the objectives of reserving these Bars, one person shall be allowed to hold one Bar License only and in case he/she is selected for more than one Bar, it shall be the responsibility of the selected applicant to inform the authorities concerned of his choice of Bar for grant of license. His / her selection for other Bars shall be cancelled and such Bar (s) may be allotted to the reserve applicant (s).

- **14. The annual RET** in respect of reserved Bars shall be 50% of the annual RET applicable for open-category Bars fixed.
- **15. The license period** for the reserved Bars shall be from 01-09-2025 to 31-08-2028.
- 16. Payment of 1st installment of Retail Excise Tax by the successful applicant:- (Rule 18(6))

 The applicant shall pay a sum equal to the 1st installment of the annual Retail Excise Tax for the bar reserved for Geetha Kulalu by way of Challan in treasury on the day of selection or on the succeeding bank working day after successful selection.
- 17. 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 re-notify the Bar with prior permission of the Commissioner of Prohibition and Excise.

18. 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.

19. 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.

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

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.

21. Selection of Premises:- (Rule 25)

The successful applicant after fulfilling the statutory 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, 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 (R) 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.

22. 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.

23. Payment of Bar additional ARET (Rule 28)

- (a) 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.
- (b) 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.
- (c) 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.
- (d) 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.
- (e) 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.

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

- (a) The A.P. Excise Act, 1968 and rules made thereunder.
- (b) A.P. Intoxicating liquors (Prohibition of Advertisements) Act 1978.
- (c) The A.P. Excise (Grant of licence of selling by Bar and conditions of licence) Rules, 2025.

- (d) A.P. Excise (Import, Export and Transport of Indian made Foreign Liquor and Foreign Liquor Permits) Rules, 2005.
- (e) 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.

District Proh & Excise Officer License Issuing Authority,

Chittoor District.

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

1	4 \	3.7 6.1 4 11 .	
1	١,	Name of the Applicant	•
١	1)	Name of the Applicant	•

(2) Full Residential Address :

(3) Age :

(4) Registered Mobile No. :

(5) Aadhar Number :

Form 1(B)

	•	See Rule 13)			X T 400 34
Applica	ation for Grant of Bar Licence of	GSL No District Gaz	otto	a	s Notified in
		[Barcode]	ette		Affix latest passport size photograph of the applicant
	Application No			·	
	GAZETTE No. DATED				
	DISTRICT:				
	Name of the Applicant	:			
	Age				
	Full Residential Address	:			
	Mobile No.	:			
5.	Identity Proof				
	(Aadhar Card / Voter ID Card / Bank I	Passbook/			
6	Driving Licence / Passport / Other)	:			
	Identity Proof Number Gazette Serial Number of	•			
7.	The Bar	:			
	The But	•			
8.	Nagar Panchayat/				
	Municipality / Municipal				
	Corporation / Tourism				
	Centre of the Bar as				
	notified in the Gazette	:			
9.	Individual/partnership		(to be f	illed by the a	pplicant)
	Firm/Company/LLP (give details)	:	Individual	partnership	Company
	I hereby declare that the particular lief. If at a later stage any of the factorial may be prosecuted as per the Annaler.	cts are found	to be false th	ne licence ma	y be cancelled
Licenc	I hereby declare that I am not discrete of Selling by Bar and Conditions			f the A.P. Ex	cise (Grant of
	I hereby, undertake to abide by th	e Rules and	Licence Cond	ditions prescri	ibed under the
Andhr	a Pradesh Excise Act, 1968 and I s	hall abide by	y the decision	of the Selec	tion Authority
in all r	natters connected with my applicati	on(s).			
Place:			Signatu	are of the App	olicant
Date:					

Form- BR-1 (Rule 13) REGISTRATION CERTIFICATE

[Barcode]

Reg. N	No	DATED	
1.	Name of the Applicant	:	
2.	Age		
3.	Full Residential Address	:	
4.	Mobile No.	:	
5.	Identity Proof		
	(Aadhar Card / Voter ID Car Driving Licence / Passport /		
6.	Identity Proof No		
7.	Gazette Serial No. of the	Bar :	
8.	Nagar Panchayat/ Munici Municipal Corporation / Tourism Centre of the Ba as notified in the Gazette	ar	
Th	nis certifies that the applica	nt has registered with the Li	censing Authority, duly paying
the Pro	ocessing Fee and Non-refu	undable Application Fee as	required under the Rule 13 of
A.P. E	Excise (Grant of Licence of	f selling by Bar and conditi	ons of Licence) Rules 2025 for
particij	pation in the selection production	cess for the above said Bar.	

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.

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 of the Applicant
Serial No.()	Date:	
(To contain Gazette Sl.No.)	Ü		
Sri	Age	Residential address	
a) Gazette Seria b) Nagar Pancha Municipality/ Municipal Corporation / Tourism Cen	al Noayat/ / / /tre	e selection process of the following Bar. the verification and validity of the document	s filed and
payments made. In the	he event of a	any fraudulent activity, the applicant shall be pr	osecuted as
per the Andhra Prade	esh Excise A	Act, 1968 and Rules made thereunder.	
		Authorized signato	ry

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

<u>ACKNOWLEDGEMENT</u>

Received Demand Draft Number	bank	from
aged	l	
for Bar Gazette	Sl. No. ()	District on
		Authorized Officer
	aged	

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

4. 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

<u>HEAD OF ACCOUNT TO REMIT THE</u> <u>NON-REFUNDABLE APPLICATION FEE(4317)</u>

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