



GOVERNMENT OF ANDHRA PRADESH
DISTRICT GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 109

Date: 20-08-2025

NOTIFICATION BY THE DISTRICT PROHIBITION AND EXCISE OFFICER, PRAKASAM

- Read:- 1. G.O.Ms.No.275, Revenue (Excise-II) Department,
Dated.13.08.2025.
2. The AP Excise (Grant of License of Selling by Bar and Conditions
of License) Rules, 2025 (G.O.Ms.No.276, 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.109

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, **Sk.Ayesha Begam**, District Prohibition and Excise Officer / License Issuing Authority
Prakasam 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, Prakasam

District: PRAKASAM Bars situated in <u>ULB / Tourism Centre</u>	Venue for registration and submission of applications Details of Designated Centre: Office of the DPEO, Prakasam at Prakasam Bhavan, Ongole, Prakasam District
1. Ongole Municipal Corporation 2. Markapur Municipality	

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 PGRS Hall,
Collectorate, Prakasam Bhavan, Ongole, Prakasam District** 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.


20/08/25
District Proh. & Excise Officer /
License Issuing Authority, Prakasam

Gazette Sl. No.	Unit (Municipal Corporation / Municipality / Nagar Panchayat / Tourism centre)	Name of the Unit in which the Bar is proposed (Municipal Corporation / Municipality / Nagar Panchayat / Tourism centre)	Reserved for Sub Caste	Non-Refundable Application Fee in Rs.	License period	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
PKM/2B/GK/01	Municipal Corporation	Ongole	Goud	5,00,000	2025-28	27,50,000/-	30,25,000/-	33,27,500/-
PKM/2B/GK/02	Municipality	Markapur	Gowda	5,00,000	2025-28	27,50,000/-	30,25,000/-	33,27,500/-
PKM/2B/GK/03	Municipality	Markapur	Goundla	5,00,000	2025-28	27,50,000/-	30,25,000/-	33,27,500/-

SCHEDULE FOR THE DRAWL OF LOTS FOR RESERVED CATEGORY 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


 20/08/25
 District Proh. & Excise Officer /
 License Issuing Authority, Prakasam

CONDITIONS GOVERNING DRAWAL 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 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 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 is to certify that Sri/Smt/Kum _____
S/o/D/o/W/o _____ has been issued Integrated Certificate vide Serial
no. _____, Dated: _____ of this Office, and he/she belongs
to _____ Caste and _____ Sub-caste, which is
recognized as BC (Group-B).

Signature :
Date :
Mandal & 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 Settibaliya 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 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.

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.


20/08/25
District Proh. & Excise Officer /
License Issuing Authority, Prakasam

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

- (1) Name of the Applicant :
- (2) Full Residential Address :
- (3) Age :
- (4) Registered Mobile No. :
- (5) Aadhar Number :

Form 1(B)
(See Rule 13)

**Application for Grant of Bar Licence of GSL No. _____ as Notified in
the District Gazette**

[Barcode]

Affix latest
passport size
photograph of
the applicant

Application No. _____

GAZETTE No. _____ DATED _____

DISTRICT :

1. Name of the Applicant :
2. Age :
3. Full Residential Address :
4. Mobile No. :
5. Identity Proof
(Aadhar Card / Voter ID Card / Bank Passbook/
Driving Licence / Passport / Other) :
6. Identity Proof Number :
7. Gazette Serial Number of
The Bar :
8. Nagar Panchayat/
Municipality /Municipal
Corporation / Tourism
Centre of the Bar as
notified in the Gazette :
9. Individual/partnership
Firm/Company/LLP (give details) :

(to be filled by the applicant)

Individual

partnership

Company

I hereby declare that the particulars given above are true to the best of my knowledge and belief. If at a later stage any of the facts are found to be false the licence may be cancelled and I may be prosecuted as per the Andhra Pradesh Excise Act, 1968 or the Rules made thereunder.

I hereby declare that I am not disqualified under Rule 11 of the A.P. Excise (Grant of Licence of Selling by Bar and Conditions of Licence) Rules 2025.

I hereby, undertake to abide by the Rules and Licence Conditions prescribed under the Andhra Pradesh Excise Act, 1968 and I shall abide by the decision of the Selection Authority in all matters connected with my application(s).

Place:

Signature of the Applicant

Date:

Form- BR-1
(Rule 13)
REGISTRATION
CERTIFICATE

[Barcode]

Reg. No. _____

DATED _____

1. Name of the Applicant :
2. Age
3. Full Residential Address :
4. Mobile No. :
5. Identity Proof
(Aadhar Card / Voter ID Card / Bank Passbook/
Driving Licence / Passport / Other) :
6. Identity Proof No
7. Gazette Serial No. of the Bar :
8. Nagar Panchayat/ Municipality / :
Municipal Corporation /
Tourism Centre of the Bar
as notified in the Gazette

This certifies that the applicant has registered with the Licensing Authority, duly 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.

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. of the Bar with
token Sl.No.)*

Sri _____ Age _____ Residential address _____

is authorized to participate in the selection process of the following Bar.

- a) Gazette Serial No. _____
- b) Nagar
Panchayat/
Municipality/
Municipal
Corporation /
Tourism Centre _____

Participation 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 Rules made thereunder.

Authorized signatory

ACKNOWLEDGEMENT

Received Demand Draft Number _____ bank _____ from
Sri _____ aged _____
R/o _____ for Bar Gazette Sl. No. () _____ District on
-10-2025.

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 |
| 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

**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