

Positive :

- 1) Monopoly of single wholesale license of IFL-BIO (Imported liquor - Bottled in origin) squashed. It will be with 4 license holders at a fixed fee of Rs 16 crore annually. This will create better assortment, availability and healthy competition.
- 2) VAT on IFL-BIO reduced from 34.65% to 10.5% to avoid tax leakage at destination. Concept of assessment fee makes the tax upfront on the product at the wholesaler level. This would prevent cash purchases by retailer and bars as the VAT on invoice has been brought down.
- 3) Having microbrewery only license (without taking a complete bar license) will now come for Rs 20 lakhs, instead of combined Rs 30 lakhs.
- 4) Dry days on republic day and independence day will be “dry day” , not dry evening as licensed premises will open at 5pm.
- 5) Establishment of Avant-garde outlets in malls where customers can walk and pick their choice from shelves in an air-conditioned environment with machine generated invoices will facilitate safe and responsible consumer experience.

Negative :

- 1) Major increase across the board in all licenses, brand label fee, excise duty, permit fee etc will make all products more expensive at all fronts – retail and restaurants.
- 2) Restaurant license fee increased from 15 lakhs to 18 lakhs in Gurugram, making the license fee the highest in NCR and entire north of India.
- 3) Bar closing time kept at midnight 12.00 whereas Delhi is 1.00am. Additional one hour fee of Rs 10 lakhs per annum will be unaffordable for most.
- 4) Microbrewery excise fee on beer increased from Rs 25 per BL to Rs 30 per BL.
- 5) Wholesale license increased dramatically across all licenses.
 - a. L-1B for IMFL increased from 35 lakhs to 50 lakhs / 1 crore
 - b. L-1B-1 for beer and wine increased from 35 lakhs and 25 lakhs respectively to 1 crore and 50 lakhs. Increase of 185% and 100% for low on alcoholic beverages which is against the principle of promoting low alcohol drinking.
 - c. L-1-B1-A ready to drink low alcohol beverage increased from 45 lakhs to 1 crore, increase of 122%
 - d. L-1AB1 – license for non-brewer increased from 30 lakhs to 50 lakhs, increase of 66%
 - e. Ahatas (Anumat Kaksh) permitted without statutory conditions of fire safety, pollution control , food safety apart from municipal trade license etc is a setback for legit restaurants.