



**DEPARTMENTALLY RELATED STANDING COMMITTEE
ON DEVELOPMENT (G) DEPARTMENTS
2025-2026**

**FIFTEENTH
ASSAM LEGISLATIVE ASSEMBLY**

**Report on Demands for the Grant No. 8
For the year 2025-2026**

DEPARTMENT : EXCISE

TWENTY SECOND REPORT

Presented to the House on 21st March, 2025

**ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT
DISPUR : GUWAHATI-781006**

CONTENTS

	Pages
1. Composition of the Committee	-- (i)
2. Introduction	-- (ii)
 <u>CHAPTER-I</u>	
3. Report	-- 1-6
4. Action taken Report for the year,2024-25	-- 7-8
Annexure (I & II)	-- 9-10
5. Notification	-- 11-12
6. Observations & Recommendations	-- 13-14

(i)

**COMPOSITION OF THE DEPARTMENTALLY RELATED
STANDING COMMITTEE ON
DEVELOPMENT (G) DEPARTMENTS,
2025-26**

CHAIRMAN:

- | | | |
|----|--------------------|-----|
| 1. | Shri Rupak Sarmah, | MLA |
|----|--------------------|-----|

MEMBERS:

- | | | |
|-----|--------------------------------|-----|
| 2. | Shri Terash Gowalla, | MLA |
| 3. | Shri Phanidhar Talukdar, | MLA |
| 4. | Shri Hemanga Thakuria, | MLA |
| 5. | Smti. Suman Haripriya, | MLA |
| 6. | Shri Dharmeswar Konwar, | MLA |
| 7. | Shri Nihar Ranjan Das, | MLA |
| 8. | Shri Abdus Sobahan Ali Sarkar, | MLA |
| 9. | Shri Bhaskar Jyoti Baruah, | MLA |
| 10. | Shri Khalil Uddin Mazumder, | MLA |
| 11. | Shri Abdul Aziz, | MLA |
| 12. | Shri Zakir Hussain Laskar, | MLA |
| 13. | Shri Akhil Gogoi, | MLA |

SECRETARIAT

1. Shri Dulal Pegu, Secretary,
2. Smti. Bhashwatie Borah Rajguru, Deputy Secretary,
3. Smti. Susmita Das , OSD (Under Secretary),
4. Dr. Kanun Basumatary, Under Secretary,
5. Shri Achyut Sarma, Committee Officer,
6. Shri Pankaj Kumar Sarma, OSD to MLA Hostel,

(ii)

INTRODUCTION

1. I, the Chairman of the Departmentally Related Standing Committee on Development (G) Departments having been authorized by the Committee to present the **Twenty Second Report** on their behalf on the demands for **Grant no. 8** relating to **Excise Department** for the financial year 2025-2026.
2. The committee took evidence of the Government representatives on **13th March, 2025**.
3. The Committee wishes to place its thanks to the representatives of concerned Department who appeared before the Committee and placed their considered views and notes. The Committee also like to thanks the Department for furnishing the replies on the points raised by the Committee.
4. The report was considered and adopted by the Committee at their sitting held on **17th March, 2025**.
5. The Committee also expresses its thanks to the officers and staff of the Assam Legislative Assembly Secretariat, who devoted their time and energy in processing and compilation of the report within a very short span of time for their Secretariat assistance & co-operation.

Dispur :

The 17th March, 2025

RUPAK SARMAH

Chairman,

Departmentally Related Standing
Committee on Development (G) Departments
Assam Legislative Assembly.

C H A P T E R - I

REPORT

Grant No. 8

EXCISE DEPARTMENT

After presentation of the Budget in the House for the Financial Year ,2025-26, the Departmentally Related Standing Committee on Development (G) Departments in its meeting held on 13th March,2025 discussed on Grant No. 8 (Excise Department).

1.1 The Departmentally Related Standing Committee on Development (G) Departments in its meeting held on 13th March,2025, examined the papers and documents received from the concerned department and took evidence of the Departmental representative.

	REVENUE	CAPITAL	TOTAL (Rs. In lakhs)
VOTED	10656.92	412.38	11069.30
CHARGED	0.00	0.00	0.00

1.2 The detailed Budget Estimates under the Grant No. 8 for the Financial Year 2025-26 are as below :-

		(Rupees in Lakhs)
Head of Accounts	Major Head	Budget Estimates 2025-26
2039	State Excise	7608.87
2235	Social Security & Welfare	3048.05
4059	Capital Outlay on Public works	412.38
Grand Total		Rs. 11069.30

1.3 Budget provision under Grant No.8 is relating Excise Department. The amount so allocated before the House and is proposed to be spent in revenue and capital expenditure respectively.

Brief note in respect of Grant No.8 :

Grant No. 8 is to defray the expenses of Govt. of Assam in connection with the administration of "Excise & Prohibition". There are 3 (three) Major Heads of Accounts, "2039 State Excise" and "2235 Social security & Welfare-105 prohibition" under Grant No.8. There is a total fund of **Rs. 11181.69 Lakh** only of Excise Department including both salary & non-salary under Grant No.8 during financial year 2024-25. There is an amount of **Rs. 136.80 Lakh** (Plan SOPD-ods) under the Major Head of Account "4059 -Capital Outlay on Public Works - 60 - Other Building - 051- Construction -0344- Dist Ex. Estt. - 268- New Office Building Lock up & Malkhana in Districts - 13- Major Works - 99 Others" and **Rs. 430.86 Lakh (IT)** Under "4059 -Capital Outlay on Public Works - 80 - General- 001-Direction & Administration -0343- Estt. Commissioner of Excise - 000- Null- 99 -Information Technology- 01/02/04/05/06" during the financial year 2024-25.

ANNUAL ADMINISTRATIVE REPORT OF EXCISE DEPARTMENT FOR THE YEAR 2024-25

Vision:

To check the unhealthy use of alcohol and to eradicate the sale of illicit liquor and drugs in order to have a peaceful and healthy society.

Mission:

The mission of the Excise Department is not to encourage indiscriminate growth in consumption of intoxicants but to socially regulate it in a manner such that even with respect to the existing pattern of consumption, drinking is conducted in a safe manner, i.e., the persons who are already consuming intoxicants turn away from consumption of illicitly distilled/ non duty paid intoxicants to socially regulated consumption of intoxicants from authorized and legitimate sources. This would ensure both safety against health hazards and also lead to a consequential growth in revenue.

Objectives:

- 1) Prevention of illicit distillation and clandestine trade in non-duty paid liquor through Excise intelligence and Enforcement measures;
- 2) Prevention of Drug abuse and illicit trafficking of narcotic drugs and psychotropic substances;
- 3) Improved office management and switching over to e-Governance;
- 4) Sustained campaign against liquor and drug abuse;
- 5) Review and amendment of existing rules for better implementation of its provisions and to curb revenue leakage.

Functions:

1. Collection of Excise revenue through district and sub-district level offices;
2. Collection of Excise levies and VAT on liquor;
3. Collection of intelligence regarding offences under various laws administered by the Excise department;
4. To conduct intensive raids, detect cases and take prompt action on complaints;
5. Speedy action on cases registered;
6. To provide training to excise personnel and strengthening the preventive machinery of the Department;
7. Better infrastructure for modernizing the department with communication facilities and providing a better working environment.

Administrative set-up:

The administrative department in the matter of state Excise is the Excise Department of the Govt. of Assam. Office of the Commissioner of Excise is the Heads of the Department under the Excise Department. The Commissionerate of Excise consists of the Commissioner of Excise, an Additional Commissioner of Excise, one Joint Commissioner of Excise, who heads the Excise Intelligence Branch and two Deputy Commissioners of Excise, one for BTAD and another for rest of Assam. Another office headed by the Chemical Examiner also functions under the Commissioner of Excise, Assam. At the district level, Deputy Commissioner of the district concerned heads the department. One Superintendent of Excise works in subordination to the District Commissioner of the district. Deputy Superintendent of Excise, Inspectors of Excise, Assistant Inspectors of Excise, Excise Head Constables and Excise Constables work in the district level under the direct supervision of Superintendent of Excise.

ACHIEVEMENT:

Revenue collected by the Excise Department in last 3 (three) years :

Sl. Nos.	Year	Excise Revenue collected (in crore)
1	2021-2022	₹ 1930.67
2	2022-2023	₹ 2527.64
3	2023-2024	₹ 3138.75
4	2024-2025 (upto January, 2025)	₹ 2885.44

No. of illicit liquor detection cases (duty not paid) in last 3 (three) years:

Sl. No.	Period	Nos. of illicit/ duty unpaid Cases detected	Cases disposed	Compounding fine
1	2021-2022	21373 nos.	750 nos.	₹ 26,47,800.00
2	2022-2023	16786 nos.	167 nos.	₹ 45,29,700.00
3	2023-2024	20723 nos.	3698 nos.	₹ 68,96,309.00
4	2024-2025 (upto December, 2024)	15336 nos.	236 nos.	₹ 23,06,430.00

Collection of Excise Revenue for the year 2024-25 in comparison to previous year.

(Rs. In crore)

Sl No	Month	2021-22 Collection of Excise Revenue	2022-23 Collection of Excise Revenue	2023-24 Collection of Excise Revenue	2024-25 Collection of Excise Revenue	Increase over last year	% of Increase
1	April	175.95	176.53	203.62	257.09	53.47	26.26
2	May	98.12	181.01	234.78	281.71	46.93	19.99
3	June	91.24	157.05	196.09	256.15	60.06	30.63
4	July	108.33	198.61	228.13	283.06	54.93	24.08
5	August	141.20	198.96	231.97	157.07	-74.90	-32.29
6	September	163.27	240.58	254.88	413.34	158.46	62.17
7	October	174.47	187.50	275.90	306.06	30.16	10.93
8	November	165.85	196.21	240.22	277.86	37.64	15.67
9	December	201.79	242.64	303.79	328.34	24.55	8.08
10	January	182.99	227.75	290.99	324.76	33.77	11.61
11	February	170.66	201.07	282.15			
12	March	256.80	319.73	396.23			
	Total=	1930.67	2527.64	3138.75	2885.44		

Major policy decision executed during the year 2024-25 :

The Department has introduced a system of granting new IMFL retail "OFF" licences by following a two-cover e-tendering process consisting of technical and financial bid. The selected Highest Bidder (H1) is eligible to get the license. This policy has brought in transparency in the entire process of granting new IMFL "OFF" shop licences and has added to the collection of additional excise revenue.

Department of promotion of Industry and Internal Trade (DPIIT), Government of India, as part of implementation of Ease of Doing Business (EoDB) measures, has shared the Business Reform Action Plan (2024) which mandates the department to allow for auto-renewal of registered label approval based on self-certification where no change is required in the label. The department already implemented the policy of auto renewal of Brand and Labels in cases where no change in the existing label is necessitated.

For better monitoring of entire production and distribution or supply chain of liquor and to improve revenue generation, the implementation of Track and Trace system is completed in manufactories and wholesale level. The production and dispatch of liquor from bottling units is being done under track and trace system.

Collection of Excise Revenue for the year 2024-25 in comparison to previous year.

(Rs. In crore)

Sl No	Month	2021-22 Collection of Excise Revenue	2022-23 Collection of Excise Revenue	2023-24 Collection of Excise Revenue	2024-25 Collection of Excise Revenue	Increase over last year	% of Increase
1	April	175.95	176.53	203.62	257.09	53.47	26.26
2	May	98.12	181.01	234.78	281.71	46.93	19.99
3	June	91.24	157.05	196.09	256.15	60.06	30.63
4	July	108.33	198.61	228.13	283.06	54.93	24.08
5	August	141.20	198.96	231.97	157.07	-74.90	-32.29
6	September	163.27	240.58	254.88	413.34	158.46	62.17
7	October	174.47	187.50	275.90	306.06	30.16	10.93
8	November	165.85	196.21	240.22	277.86	37.64	15.67
9	December	201.79	242.64	303.79	328.34	24.55	8.08
10	January	182.99	227.75	290.99	324.76	33.77	11.61
11	February	170.66	201.07	282.15			
12	March	256.80	319.73	396.23			
	Total=	1930.67	2527.64	3138.75	2885.44		

EXCISE DEPARTMENT

ACTION TAKEN REPORT BY EXCISE DEPARTMENT ON THE RECOMMENDATION OF THE DEPARTMENTALLY RELATED STANDING COMMITTEE ON DEVELOPMENT (G) DEPARTMENT (TWENTY FIRST REPORT)		
S I. No.	OBSERVATIONS AND RECOMMENDATIONS	ACTION TAKEN
1	<p>The Committee observed that in the rural areas, people are unaware of country liquor licenses which can be attained with a very minimal cost due to which people are selling illicit liquor and this has created serious health hazards amongst the people who are consuming it</p> <p>Therefore, the committee recommends the Department to create more awareness regarding the country liquor licenses amongst the rural people to minimize the health hazards and also to control the selling of illicit liquor.</p>	<p>Instructions have been issued to all S.Es vide letter no.1/577756/2024 dtd.06/06/2024.</p>
2	<p>The Committee also recommends the Department for taking strict legal action against the illegal liquor sellers and also keep strict vigil in selling laligoor and thinner which are highly used in making illicit liquor.</p>	<p>During the period from 01/04/2024 to 31/12/2024, 167769.68 ltrs. of illicit liquor and 1494140.17 kgs of fermented wash were seized. In the same period 15336 nos. of cases were detected and 2286 persons were arrested.</p>
3	<p>The Committee reiterates its earlier recommendation of appointment of high level officers (in the existing vacant posts) in the Department and to expedite the recruitment process.</p>	<p>A proposal was earlier sent to Govt., however, in view of observation made by C.M.O, CE, Assam is requested to submit a fresh proposal. Fresh proposal is awaited from CE, Assam.</p> <p>As far as filling up of existing vacant post of high level officers is concerned appointment has been made to the vacant post of Superintendent of Excise on 16/02/2025 .</p>

4	<p>The Committee observed that many vehicles carry illegal liquors by violating the law. Therefore, the committee directed the department to be very strict in this regard and those vehicles which carry illegal liquors should be ceased.</p>	<p>During the period from 01/01/2024 to 31/1/2025, 214 nos. of cases were detected relating to illegal transportation of liquor. Approx 2 lakh 87 thousand ltr liquor were seized and 136 nos. of vehicles worth 13.5 crores (approx.) were also seized.</p>
5	<p>The Committee reiterates its earlier recommendation that there are some places like G.S. Road, Guwahati where there wine shops/Bars in every 50 metre distance.</p> <p>Hence the Committee recommends the Department to take the matter seriously in issuing new licenses in those areas.</p>	<p>The recommendation has already been complied with based on the recommendation of DRSC in its Twentieth Report and letter has been sent to SE, Kamrup vide letter no.I/228764/2023 dated 24/07/2023</p> <p>(Copy enclosed at ANNEXURE -2)</p>
6	<p>The Committee reiterates its earlier recommendations that there are many old pending disputed files in the department.</p> <p>Hence, the Committee recommends the Department to adopt settlement scheme/policy to wipe out all the disputed files. Further, the Committee also suggests the Department to sell the liquors of the disputed cases in subsidized rate so as to earn revenue.</p>	<p>Steps are being taken to settle old disputed files.</p>

CEXS/16/2024-CEXS-MISC-Commissionerate of Excise

1/577756/2024

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF EXCISE ASSAM GUWAHATI:
HOUSEFED COMPLEX DISPUR, GUWAHATI-06

No.500562

From : Shri. Sanjeev Kumar Medhi
 Additional Commissioner of Excise, Assam
 Housefed Complex, Dispur, Ghy-06

To : Superintendent of Excise (all).....

Sub : Recommendations of Departmentally Related Standing
 Committee in its Twenty First Report.

Sir,

With reference to the subject cited above, I am to inform you that the Departmentally Related Standing Committee in its Twenty First Report has recommended the department to create awareness against the health hazards created by consumption of illicitly distilled liquor and to control the sale of such illicit liquor.

You are therefore requested to take necessary measures in strict adherence to the Committee's recommendation.

Yours faithfully,

Signed by

Sanjeev Kumar Medhi

Date: 06.08.2024 11:30:11
 Addl. Commissioner of Excise, Assam
 Housefed Complex, Dispur, Ghy-06

CEXS-Bgt/1/2023-CEXS-Rty-Commissionerate of Excise

17/78764/7923

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF EXCISE, ASSAM

From : Shri Sanjeev Kr. Medhi,
 Additional Commissioner of Excise, Assam
 Houseful Complex, Dispur, Ghy-6.

To : The Superintendent of Excise, Karimgarh

Sub : Distance of IMFL "ON"/"OFF" shops.

Sir,

I am to inform you that the Departmentally Related Standing Committee, Assam Legislative Assembly on its twelfth report has observed that there are some places like G.S. Road, Guwahati where there are wine shops in every 50 metres distance. The committee therefore has recommended to take the matter seriously in issuing new licences in those areas.

You are therefore directed to ensure strict adherence to the recommendation of the DRSC while submitting new proposals for grant of IMFL "ON"/"OFF" licences.

Yours faithfully,

Shri Sanjeev Kr. Medhi
 Additional Commissioner of Excise, Assam

Date: 24-07-2023 16:01:25
 Additional Commissioner of Excise, Assam
 Houseful Complex, Dispur, Ghy-6.

Copy to:-

1. Deputy Commissioner, Karimgarh (M) for information and necessary action.

I signed
 Additional Commissioner of Excise, Assam
 Houseful Complex, Dispur, Ghy-6.

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT
NOTIFICATION

No. LA.DRSC.(G) 1/2025/01

Date Dispur the 1st February, 2025.

In pursuance of the Rule 260-I (1) of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly, the Hon'ble Speaker, Assam Legislative Assembly has been pleased to nominate the following Members to constitute the Departmentally Related Standing Committee on Development (G) Departments.

1. Shri Rupak Sarmah,	MLA & Chairman
2. Shri Terash Gowalla,	MLA & Member
3. Shri Phanidhar Talukdar,	MLA & Member
4. Shri Hemanga Thakuria,	MLA & Member
5. Smt. Suman Haripriya,	MLA & Member
6. Shri Dharmeswar Konwar,	MLA & Member
7. Shri Nihar Ranjan Das,	MLA & Member
8. Shri Abdus Sobahan Ali Sarkar,	MLA & Member
9. Shri Bhaskar Jyoti Baruah,	MLA & Member
10. Shri Khalil Uddin Mazumder,	MLA & Member
11. Shri Abdul Aziz,	MLA & Member
12. Shri Zakir Hussain Laskar,	MLA & Member
13. Shri Akhil Gogoi,	MLA & Member

And in pursuance of Sub-Rule (3) of the Rule 260-I(1) of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly the Hon'ble Speaker, Assam Legislative Assembly has been pleased to appoint Shri Rupak Sarmah, MLA & Member of the Committee as the Chairman of the Departmentally Related Standing Committee on Development (G) Departments.

The term of office of the Members of the Committee shall not exceed 1(one) year from the date constitution.

Sd/- D. Pegu
Secretary,

Assam Legislative Assembly.

Dated Dispur the 1st February, 2025.

Memo No. LA.DRSC. (G).1/2025/ 02-14

Copy forwarded to:-

1. Shri Rupak Sarmah, MLA & Chairman, Departmentally Related Standing Committee on Development (G) Departments for favour of his kind information.
2. All Members of Departmentally Related Standing Committee on Development (G) Departments, Assam Legislative Assembly for kind information.
3. The Private Secretary to the Speaker, Assam Legislative Assembly for placing the same before the Hon'ble Speaker, Assam Legislative Assembly for favour of his kind information.
4. The O.S.D. to Deputy Speaker, Assam Legislative Assembly for placing the same before the Hon'ble Deputy Speaker for his kind information.
5. The Private Secretary to Leader of the Opposition, Assam Legislative Assembly for placing the same before the Hon'ble Leader of the Opposition, Assam Legislative Assembly for favour of kind information.
6. The Private Secretary to Secretary, Assam Legislative Assembly for his kind information.

Contd /-

7. The Director, Assam Govt. Press, Bamunimaidan, Guwahati-21 for favour of publication of the above notification in the next issue of the Assam Gazette in Part-I. Five Spare copies of the same may be pleased supplied to this Secretariat for records.
8. The Principal Accountant General, Assam, Maidamgaon, Beltola, Guwahati-29.
9. The Chief Reporter Cum Editor of Debates & Ex- Officio- Joint Secretary, Assam Legislative Assembly for information and necessary action.
10. The OSD (Joint Secretary), In -charge Nazarat Branch, Assam Legislative Assembly for information.
11. The Accounts Branch, Assam Legislative Assembly, Dispur for information.
12. All Officer In-charge of different Legislature Committees, Assam Legislative Assembly for information.
13. The Officer-in Charge Website branch, Assam Legislative Assembly, Dispur for information.


Deputy Secretary
Assam Legislative Assembly.

OBSERVATION AND RECOMMENDATIONS

Excise Department

GRANT No. 8

After presentation of the Budget in the House for the Financial Year 2025-26 and after having an insightful discussion on Preliminary status paper, Action Taken Report, the Committee made the following Observations and Recommendations.

1. The Committee reiterates its earlier recommendation to take strict legal action against the illegal liquor sellers and also keep strict vigil in selling *lali goor* and *thinner* which are highly used in making illicit liquor.
2. The Committee has observed that there is shortage of Officers at the Commissionerate of Excise, also the newly created districts do not have the sanctioned posts of the Superintendent of Excise. This has resulted in increased workload on the existing officers in various fields. Therefore, the Committee recommends that to taken in alignment with the department's need to ensure smooth functioning of the department.
3. The Committee reiterates its earlier recommendation that many vehicles carry illegal liquor by violating the Law. Therefore, the Committee directs the Department to take strict action against these vehicles which carry illegal liquor including seizure of the vehicles.
4. The Committee observes that there is scarcity of Vehicles in the Department which is affecting the day to day field related activities. Therefore, the Committee recommends providing extra vehicle to the Department for its smooth functioning.
5. The Committee recommends the Department to make field visits to control carry and supply of illegal liquor.
6. The Committee observes that the production and consumption of illegal liquor (Sulai), especially in the tea garden areas, is increasing day by day. Therefore, the Committee to directed the Department to take necessary steps to seize said illegal liquor.
7. The Committee has observed that due to the porous nature of border of state of Assam and Assam being the corridor for transportation of liquor meant for other States, there is a possibility of influx or dumping of liquor from other States that would affect the potential revenue. Therefore, the Committee recommends the vehicle screening system for vehicles passing through the border States of Assam specially Meghalaya and Arunachal Pradesh.

8. The Committee observed lack of proper training schedule after recruitment and mid career training which impacts the capacity building of the Excise officials. Therefore, the Committee recommends formulating programmes regarding capacity and officials through training and exposure visits.

The Committee recommends that the Budget allocation under Grant No. 8 for the Financial Year 2025-26 be for the Excise Department be approved by the August House.

The Action taken Report on the recommendations may be submitted to the Committee within 90(ninety) days from the date of presentation of the Report in the House.
