



RAJASTHAN STATE GANGANAGAR SUGAR MILLS LIMITED
Regd .Office: 3rd Floor, CoERRA, Near Aranya Bhawan, Jhalana Dungari Jaipur- 302004
CIN:U15421RJ1945SGC000285

क्रमांक/आरएसजीएसएम/मुख्यालय जयपुर/क्रय/2025-26/27535

दिनांक 23-03-2026

NOTICE

आबकारी विभाग द्वारा जारी आज्ञा क्रमांक प.4(1)वित्त/आब/2025 दिनांक 29.01.2025 द्वारा जारी आबकारी एवं मद्यसंयम नीति वर्ष 2025-29 एवं आज्ञा क्रमांक प.4(1) वित्त/आब/2026 दिनांक- 27.01.2026 द्वारा जारी आबकारी एवं मद्य-संयम नीति वर्ष 2025-29 में संशोधन के क्रम में वर्ष 2026-27 में देशी/राजस्थान निर्मित मदिरा के बिक्री हेतु जारी RSGSM Procedural General Guidelines for Supply of CL and RML आबकारी विभाग पोर्टल (<https://iems.rajasthan.gov.in>) पर अपलोड कर दी गयी है। इच्छुक प्रतिभागी डिस्टर्लर्स/बोटलर्स को सूचित किया जाता है कि गाईडलाईन अनुसार आवश्यक दस्तावेज, रजिस्ट्रेशन फीस, प्रतिभूति राशि, ऑफर मात्रा आदि दिनांक 27.03.2026 को प्रातः 11.00 बजे तक अधोहस्ताक्षरकर्ता के कक्ष में जमा कराना सुनिश्चित करावें।


Dy. General Manager (Purchase)



No. RSGSMLTD./HO/2025-26/ 27443-454

Dated: 20/3/2026

RSGSM Procedural General Guidelines for Supply of CL and RML

These Guidelines have been framed for F.Y. 2026-27 in accordance with the Excise and Temperance Policy 2025-29 and Amendment dated 27.01.2026. These guidelines shall come into effect from 01st April 2026.

1. Distiller's and Bottlers located in Rajasthan, holding valid Excise licenses for manufacturing CL and RML as per the Excise Policy of Rajasthan Shall be eligible for supply.
2. Any Eligible supplier wants to sale CL/RML in the state has to register itself as per these Guidelines.
3. The guidelines issued by the RSGSML shall be read in conjunction with the prevailing Excise Policy and relevant rules, and other provisions, procedures, and arrangements shall apply as per Excise Policy No. F. 4(1)Fin/Exc/2025 dated 29.01.2025 for F.Y. 2025-29 and its amendment issued vide No. F. 4(1)Fin/Exc/2026 dated 27.01.2026.
4. All circulars, notifications, orders, rules and regulations issued time to time by excise department shall be applicable.

5. Required Documents

Distillers and Bottlers are requested to submit their proposals, with following documents:

- a. Firm should have an valid Excise license for manufacturing CL and RML at the time of registration and up to supply period. A copy of such license or/and related substantial documents must be submitted.
- b. Copy of certificates of TIN.
- c. Copy of challan of last quarter of GST / VAT / CST to verify their deposition.
- d. Copy of PAN.
- e. Valid 'Consent to Operate' from Pollution Control Board.

6. Registration Fee and Performance Security:

- i. **Registration Fee(non-refundable) :-**
Rs. 10,000 + Rs 1800 (GST) by way of Demand Draft/ Banker's Cheque drawn in the name of 'Rajasthan State Ganganagar Sugar Mills Limited' payable at Jaipur.

ii. **Performance Security:-**

The Distiller's and Bottlers shall submit the proposal along with the offered quantity and performance security shall be deposited as below:-

Total offered quantity in cases monthly (CL+RML)	Performance security amount
0-50,000	₹ 10,00,000
50,001-1,00,000	₹ 20,00,000
1,00,001-5,00,000	₹ 35,00,000
More than 5,00,000	₹ 55,00,000

Note:- The Performance security will be refundable after successful completion of supply and sale.

iii. The above registration amount can be deposited via Demand Draft in favour of RSGSM LTD (Payable at Jaipur) or Online via RTGS/NEFT in the following bank account of RSGSM:-

Beneficiary Name:	Rajasthan State Ganganagar Sugar Mills Ltd., Jaipur
Beneficiary Account Number:	25220200001309
Bank Name:	Bank of Baroda
Branch Name:	Bais Godam, Jaipur Branch
IFS Code:	BARB0INDBAI

iv. Any approved Distillers/ Bottlers can get themselves registered at RSGSM under these guidelines any time during the financial year for supply of CL and RML.

7. **Rate**

i. The details of F.O.R. Supply rates and Issue Price for supply of 40 UP, 50 UP & 60 UP country liquor and 25 UP RML duly packed & sealed as per Excise Policy of 2025-29 and amendment dated 27.01.2026 in Glass / PET bottles / aseptic brick pack.

A. **Country Liquor (CL) ENA Based 180ML for F.Y. 2026-27**

(In Rupees)

SN	Item Description	Supply Rate Per Case without Margin	Bottling Fees Per Case	Offer Rate Per Case	Issue Price(EDP) per Case (Nips)
		(a)	(b)	c=(a+b)	(d)
1	Country Liquor 40 UP In Glass Nips	597.98	43.20	641.18	695.00
2	Country Liquor 40 UP In Pet Nips	538.34	43.20	581.54	630.00
3	Country Liquor 40 UP In Aseptic Brick	572.29	43.20	615.49	667.00

	Pack				
4	Country Liquor 50 UP In Pet Nips	496.14	43.20	539.34	584.00
5	Country Liquor 50 UP In Aseptic Brick Pack	497.98	43.20	541.18	586.00
6	Country Liquor 60 UP In Pet Nips	347.52	43.20	390.72	422.00
7	Country Liquor 60 UP In Aseptic Brick Pack	347.52	43.20	390.72	422.00

B. Country Liquor (CL) ENA Based 750 ML for F.Y. 2026-27

SN	Item Description	Supply Rate Per Case without Margin	Bottling Fees Per Case	Offer Rate Per Case	Issue Price (EDP) per Case
		(a)	(b)	c=(a+b)	(d)
1	Country Liquor 40 UP In Glass Bottle	563.30	45.00	608.30	659.00
2	Country Liquor 50 UP In Glass Bottle	506.42	45.00	551.42	597.00

C. Rajasthan Made Liquor (RML) for F.Y. 2026-27

SN	Item Description	Offer Rate Per Case	Issue Price(EDP) per Case
1	Rajasthan Made Liquor 25 UP in Glass Nips [180ml]	816.00	816.00
2	Rajasthan Made Liquor 25 UP in Pet Nips [180ml]	728.00	728.00
3	Rajasthan Made Liquor 25 UP in Aseptic Brick Pack [180ml]	794.00	794.00
4	Rajasthan Made Liquor 25 UP in Glass Bottle [750ml]	780.00	780.00

- II. Billing will be done by the Distillers/Bottlers on the Offer rate. In Case of CL, Offer rate, VAT and cess as applicable and 20% advance Excise duty paid thereon will be reimbursed by RSGSM along with the sales proceeds.
- III. In case of RML, Offer rate and VAT & cess as applicable and 100% advance Excise duty paid thereon will be reimbursed by RSGSM along with the sales proceeds.
- IV. Margin prescribed for RSGSM as a wholesaler will be @ 09.00% which is calculated on Supply rate as mentioned in column(a) of table 7(I)(A) & table 7(I)(B) for country liquor and on RML @2% of landed cost, which is chargeable from retailers (licensee).
- V. The payment of the CL/RML supplied from 1st April 2026 to 31st March 2027 will be made as per offer rate given in the table 7(I)(A), table 7(I)(B) and table 7(I)(C). It shall be the responsibility of the supplier to deposit/borne difference of Excise Duty/ Other applicable taxes/duties/fees.

8. Specifications

- I. PET Nips(For CL):

The grammage of the nips should be between 9 gms and 10.5 gms and brimful capacity 192 ± 2 made out of 0.80-iv good quality (food grade only) material. Quality of PET nips should be as per IS Specification 14537:1998. Distillers / bottlers shall provide an affidavit in this regard. Excise commissioner may issue necessary directions in accordance to clause no. 3.6 of Excise policy 2025-29 and the same will be binding on distillers / bottlers.

II. PET Nips(For RML):

The grammage of the single-stage nips should be 14 gms and brimful capacity 192 ± 3 made out of 0.80-iv good quality (food grade only) material. Quality of PET nips should be as per IS Specification 14537:1998. Distillers / bottlers shall provide an affidavit in this regard. Excise commissioner may issue necessary directions in accordance to clause no. 3.6 of Excise policy 2025-29 and the same will be binding on distillers / bottlers.

III. GLASS nips:

The grammage of glass nips should be minimum 100 grams for CL and RML. Good quality glass nips should be as per IS specifications 1662:1974 as amended from time to time.

IV. GLASS bottles (750 ml or of other capacity):

The grammage of glass bottle should be minimum 425 grams for RML. Good quality glass bottle should be as per IS specifications 1662:1974 as amended from time to time.

9. Orders for Supplies (OFS):

- i. The Country Liquor in pet / glass bottles (nips) / aseptic brick and RML in glass bottles(nips) /Pet and aseptic brick shall be supplied to RSGSM depots as per OFS within prescribed time period.
- ii. Validity of OFS shall be 12 days however if the last day of OFS validity comes on official holiday, then validity of OFS would be the next working day automatically. The OFS shall be auto approved by the system.
- iii. The maximum limit of OFS will be 1250 cases of pet nips/AB Pack and 825 cases for glass nips and minimum limit should not be less than 50 cases/boxes.
- iv. In a mix consignment, 925 to 950 cases(pet and glass) can be supplied.
- v. The OFS would indicate the validity date within which the supplier should complete the delivery. The RSGSM may, at its discretion, extend the validity of the OFS and the supplier shall have to honour the OFS within the extended validity period without failure. However, RSGSM shall charge a fee for extending validity of each OFS as under:

- a. For up to 7 days or part thereof - Rs. 2,000/- per OFS
 - b. For every next day after 7 days or part thereof - Rs. 2,000/- per OFS
- vi. In case the supplies are not affected against any OFS and the same is submitted to RSGSM for cancellation, the same shall be cancelled on payment of a fee of Rs. 5,000/- per OFS.
 - vii. In case of theft during transportation, supplier should lodge an FIR and a copy of the same should also be made available to concerned depot and Head Office of RSGSM along with other documents with a request to concerning depot to make necessary entries against OFS for zero MIS.
10. The invoice of the distiller / bottler shall be accompanied by the following documents and shall be submitted to the receiving depot:
- (i) The copy of OFS issued by the RSGSM;
 - (ii) Copy of the permits issued by the Excise Department;
 - (iii) Transport bill [Goods receipt of transporter];
 - (iv) Statement of the excise adhesive labels / holograms with details of unique identifying numbers (for each bottle) of the carton cases delivered if applicable.
 - (v) Batch wise details of quantity of dispatch.
 - (vi) Fit for human consumption certificate will be issued by officer in-charge of Excise Department/ Lab Chemist of distillery/ bottler concerned before issue of supply to RSGSM depots.

Note:-Suppliers may please note that the consignments would not be unloaded in the receiving depots if the requirements indicated above documents are not fulfilled.

11. Transit Risk and Losses

- i. In case of labour contract by RSGSM, the stocks from the vehicles of distillers / bottlers / suppliers shall be unloaded by the contract labour at RSGSM depots. This includes stacking of the liquor in the depot. The labours will be provided by the labour contractors of RSGSM. The unloading charges shall be recovered from the payments of the suppliers along with GST amount as per applicable rates. An appropriate invoice for the same shall be issued to such supplier for unloading charges. Any risk during the transit of liquor from the premises of the supplier till the unloading and stacking of the liquor at the depot shall be borne by the distillers / bottlers, who may, if necessary, seek an insurance cover.
- ii. In the absence of labour contract, it shall be responsibility of the distillers / bottlers / suppliers to load / unload stocks at the depots of the RSGSM. This includes stacking of the liquor in the depot. Any risk during the transit of

liquor from the premises of the supplier till the stocks are unloaded and stacked in the depot shall be borne by the distillers / bottlers, who may, if necessary, seek an insurance cover.

- iii. Transit losses would fall in one of the categories described below. Such losses shall be to the account of the distillers / bottlers:

Short Receipt – Receipt of lesser number of items than what is mentioned in the invoice of the distiller / bottler and / or mentioned in the transport permit would be categorized under this head.

Broken Items – Items that are received in broken condition or are detected as broken during delivery by RSGSM for further sales or are detected subsequently as broken would be categorized under this head.

12. Procedure Regarding Unapproved Stock:

- I. Suppliers will reconcile regarding the closing stock of their various unapproved brands of CL / RML lying at RSGSM depots on 31st March up to 15th April. The suppliers will confirm the balance of the stock up to 30th April. The closing stock of the unapproved brands will be deemed to be confirmed in case the required confirmation is not received from the suppliers within the specified time.
- II. The closing stock of unapproved brands lying in RSGSM depots on 31st March, the suppliers will get the brands & labels of such stock approved or take permission for such unapproved stock back to distillery / bottling plant up to 15th May. The suppliers will be required to get the brands and labels approved from Excise Department or obtain permission from Excise Department for taking the unapproved stock back to the distillery within 3 months i.e. up to 30th June every year.
- III. The onus of providing information to RSGSM in time regarding approval of brands & labels or permission of taking back of such stock to distillery would be solely upon the suppliers. The above information shall be provided to the RSGSM either by registered post or through e-mail on the authorized e-mail id. RSGSM will not be liable for any loss caused to the supplier due to non / inadequate communication from the supplier's side.

13. Stocks held for sale

- I. Damage to stock held for sale as a result of any negligence of the distiller / bottler or the transporter, would be to the account of the distiller / bottler concerned. More particularly, instances of bottles having hairline cracks resulting in steady evaporation of the contents, quantity filled

liquid being less than the declared quantity, damage due to weak carton cases, pinhole etc., which are controllable by distillers / bottlers cannot be treated as storage losses attributable to the RSGSM. Such or other similar losses whenever detected shall be treated as transit losses and the concerned supplier will be debited accordingly. Any decision of the RSGSM as regards the nature and quantum of such losses shall be final. Distillers / bottlers may, if they so desire, depute their representatives to verify such bottles and satisfy themselves.

- II. The stocks held by the RSGSM would therefore be categorized as under:
 - Active stocks – Stocks up to 120 days would be treated as active stocks.
 - Old stock – Stocks after lapse of 120 days would be treated as old stocks.
 - Rejected stocks – After 60 days from the date of rejection in case of CL/RML would be treated as rejected or non-moving stocks.
- III. Old stocks shall be charged old stock penalty (Demurrage Charges) @ Rs. 2/- per carton case per day (and in case of rejected @ Rs. 3/- per carton case per day). The old stock penalty shall be computed on the basis of carton case days. This penalty will be charged in case of loose bottle also on the same pattern. It shall be adjusted against the payments due to the distillers / bottlers. Any tax / levy (e.g. GST) chargeable on old stock penalty with surcharge thereon, if any, will also be recoverable from the distillers / bottlers as per provision in this regard.
- IV. The registered supplier and its authorised representative may visit the concerned RSGSM Depots for verification of its supplied stocks with prior permission of HO, RSGSM at the fee of Rs. 1000 per visit.

14. **FORCE MAJEURE:** If Government imposes any restriction on the supply, matter shall be considered under force majeure clause.

15. Inter-depot transfers

- i. If any supplier submits application for issue of inter-depot transfer order, the supplier shall be required to deposit fee @ Rs. 2.00/- per carton subject to minimum of Rs. 200/- per transfer order quantity or as decided by Director in charge from time to time. However, as regards extension and cancellation of transfer order quantity, the fees prescribed for extension / cancellation of OFS as mentioned in relevant paras shall be applicable.
- ii. Supplier shall bear all expenses/transit losses towards inter-depot transfers.

- iii. Loading / unloading for inter-depot transfers desired by distillers / bottlers shall be done by contract labour as per approved rates. The transportation along with necessary permissions shall be managed by the supplier concerned.

16. Issue of Stocks

- i. Business hours of the depot shall be normal office hours. Issue / receipt of stock before or after these hours shall be at the discretion of the Depot Manager and shall be exceptional. Depot may be opened on holidays with the prior approval of the competent authority.
- ii. Ownership of stocks sold to retailers shall pass on to them immediately after delivery by the depot. Retailers are, therefore, advised to verify the goods before accepting delivery. If the retailers so desire, Depot Manager shall allow prior inspection of carton boxes (CB) before delivery popularly called "**Open Delivery**", in order to avoid claims for shortages or breakages later.
- iii. RSGSM would endeavour to have adequate stocks to meet any demand from retailers. In the unlikely event of shortage of any particular item, the depot manager would distribute the available quantity equitably amongst demanding retailers, as per the policy decided by RSGSM.
- iv. The Retailers (Licensee) and Distillers/Bottlers may seek clarifications in the sales invoices within three weeks of the sale. Corrective action, as may be necessary, would be taken based on their representations. Generally, RSGSM would not entertain clarifications on the sales invoices raised after two months of the sale.
- v. RSGSM is entitled to recover differences due to short billing, excess dispatches or any other reasons, after such instances are noticed. Such amounts if not paid immediately upon demand shall carry an interest of 18% per annum. Further, RSGSM is entitled to adjust such amounts out of any payment received or out of any other credit lying in favour of the Retailers (Licensee) and Distillers/Bottlers.

17. Inspection: The RSGSM Ltd. is at liberty to carry out sudden inspection of the factory/ works of the supplier before or during the supply without prior intimation.

18. Penalty Provisions

- i. Notwithstanding any clause hereinabove, the supplier is liable to pay Rs. 1,00,000/- for first and Rs. 3,00,000/- per breach/violation as Penalty for every successive act of breach/violation of these Guidelines.

Note: Applicable taxes (if any) on above amount shall be recovered extra from the supplier.

- ii. Further if the Penalty are not paid within fifteen days from the date of the receipt of the demand intimation, the supplier is liable to pay interest on the quantified Penalty at 12% per annum.
- iii. If any Dues regarding Duties/fees/ Penalties/ Debit balances etc arises including previous years also, RSGSM shall have rights to recover such amount in succeeding years also.
- iv. The Supply made by Private Distillers/ Bottlers in Pet Nips, Glass Nips and 750 ML Glass Bottles must not be visually identical in appearance, embossing, size, shape, design of labels etc. with RSGSM brands. In case of violation of this condition a penalty equivalent to EDP per case will be imposed on the supplier.
- v. If pet / glass bottle does not conform to specifications as mentioned above, then case will be referred to Excise Commissioner, Rajasthan/ Director in Charge of RSGSM. Any penalty imposed by Excise Commissioner will be borne by supplier.
- vi. If pet / glass bottles having words RSGSM or any other term denoting the container to be of RSGSM embossed on them are supplied, penalty will be charged @ Rs. 5 per nip 180 ml/ 750 ml as well as legal action may be taken by RSGSM against such distillers/ bottlers/ suppliers.

19. Payment:

- i. Generally 100% payment shall be released to Liquor Suppliers as per rules on weekly basis through RTGS from Head Office after online verification from respective depots & reduction centres after sale of consignment of country liquor / RML. Remittance charges on payment made to supplier through RTGS will be borne by the supplier unless specifically agreed to by the RSGSM.
- ii. The RSGSM shall pay the supplier only for the stocks sold from the depots of the RSGSM. Unsold stocks shall not be eligible for any payment from the RSGSM.

20. Liability on account of wastage and short supply etc.: All excise rules and regulations and other regulations that are in force at the time of manufacture and delivery of the goods or may be in force at the time of actual supply, shall be applicable on the supplier. If any liability arises on RSGSM on account of excess wastage, loose strength or on account of any violation of Excise regulation and/ or any other Government regulation, the same will be recovered from the supplier and it shall be the responsibility of the supplier to indemnify RSGSM by those amounts or otherwise get it waived off from the appropriate authorities, within reasonable time.

21. Insurance: Insurance of material in transit may be arranged by the supplier at his own cost.

22. Taxation:

a. Tax deduction at source

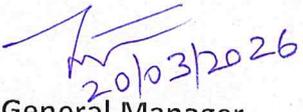
Income tax and GST deduction will be made at source at the rates notified by the central government from time to time, if applicable, on the supply duration.

b. Tax collection & deduction

- i. TCS/TDS shall be applicable as per the extant guidelines and tax shall be deducted from supplier against the value of supplied stock as per prevailing rules amended from time to time.
 - ii. TCS must be collected for sale of stock, @ 2% of the sale price (inclusive of ED, fees and other applicable taxes) to which surcharge and other notified levies viz. cess etc. may be added as specified. TCS @ 5% shall be deducted from the retailer who do not have PAN, PAN not linked with Aadhar and as per prevailing rules amended time to time.
 - iii. The RSGSM shall not refund excess tax collected (due to late submission of Form 27G or any other reason) and retailers are advised to seek refund from income tax authorities.
23. The circular no. EC-108 dated 23-12-2015 issued by Excise Department and amendments / changes or any new provisions, if applicable, will also apply for the supplies of liquor. The notification/circulars/Technical Specification/Penalties etc. time to time issued by Director In Charge of RSGSM will be applicable to distillers/bottlers.
24. The suppliers shall comply with the requirements of all laws, which are applicable for him, including timely remittance of tax dues and filing of returns.
25. All the conditions/Provisions mentioned in the Guidelines are binding on the suppliers who register themselves for supply through RSGSM.
26. All legal proceedings, arising out of this Guideline shall be subject to the jurisdiction of the courts situated at Jaipur city only.

27. Review of the Guidelines

The above Guidelines may be reviewed/ amended at any time as per the requirement. The decision of Director In Charge, RSGSM shall be final and binding in all cases.


20/03/2026
General Manager
RSGSM Ltd., Jaipur

Copy forwarded to the following for information/necessary action:

- (i) PS to Secretary, Finance (Revenue) Department, Govt. of Rajasthan, Jaipur
- (ii) PS to Excise Commissioner, Rajasthan, Udaipur.
- (iii) PS to General Manager, RSGSM Ltd., Head Office, Jaipur.
- (iv) Financial Advisor, RSGSM Ltd., Head Office, Jaipur.

- (v) Dy. General Manager (P & S), RSGSM Ltd., Head Office, Jaipur
- (vi) Dy. General Manager (A & T), RSGSM Ltd., Head Office, Jaipur.
- (vii) ACP (IT), RSGSM Ltd., Head Office, Jaipur
- (viii) Sr. Manager (Finance), RSGSM Ltd., Head Office, Jaipur.
- (ix) Lab In-charge, RSGSM Ltd., Jhotwara, Jaipur.
- (x) All Reduction Center, RSGSM Ltd.
- (xi) All Manufactures
- (xii) Circular-Master File



Dy. General Manager
(Purchase)
RSGSM Ltd., Jaipur