



सत्यमेव जयते

**DEPARTMENTALLY RELATED STANDING COMMITTEE
ON DEVELOPMENT (G) DEPARTMENTS
2026-2027**

**SIXTEENTH
ASSAM LEGISLATIVE ASSEMBLY**

**Report on Demands for the Grant No. 8
for the year 2026-2027**

DEPARTMENT: EXCISE

TWENTY THIRD REPORT

Presented to the House on 22nd July, 2026.

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

CONTENTS

	Pages
1. Composition of the Committee	-- (i)
2. Introduction	-- (ii)

CHAPTER-I

3. Report	-- 1-5
4. Action taken Report for the year,2025-26	-- 6-7
5. Notification	-- 8-9
6. Observations & Recommendations	-- 10

(i)

**COMPOSITION OF THE DEPARTMENTALLY RELATED
STANDING COMMITTEE ON
DEVELOPMENT (G) DEPARTMENTS,
2026-27**

CHAIRPERSON:

- | | |
|--------------------------|-----|
| 1. Shri Naba Kumar Doley | MLA |
|--------------------------|-----|

MEMBERS:

- | | |
|------------------------------|-----|
| 2. Shri Prasanta Phukan | MLA |
| 3. Shri Dhormeswar Konwar | MLA |
| 4. Shri Pallab Lochan Das | MLA |
| 5. Dr. Rajdeep Roy | MLA |
| 6. Shri Tankeswar Rabha | MLA |
| 7. Shri Raju Mesh | MLA |
| 8. Shri Arup Kumar Dey | MLA |
| 9. Shri Aminul Haque Laskar | MLA |
| 10. Shri Mohibur Rohman | MLA |
| 11. Shri Prakash Chandra Das | MLA |
| 12. Shri Maneswar Brahma | MLA |
| 13. Shri Mehboob Muktar | MLA |

SECRETARIAT

1. Shri Rajib Bhattacharyya, Secretary, AAS,
2. Smti. Bhashwatie Borah Rajguru, Deputy Secretary,
3. Smti. Susmita Das , OSD (Under Secretary),
4. Dr. Kanun Basumatary, Under Secretary,
5. Shri Biren Mazumdar, Committee Officer,
6. Shri Achyut Sarma, Committee Officer

(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 Third Report** on their behalf on the demands for **Grant no. 8** relating to **Excise Department** for the financial year 2026-2027.
2. The committee took evidence of the Government representatives on **16th July, 2026**.
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 July, 2026**.
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 July, 2026

NABA KUMAR DOLEY

Chairperson,

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, 2026-27, the Departmentally Related Standing Committee on Development (G) Departments in its meeting held on 16th July, 2026 discussed on Grant No. 8 (Excise Department).

1.1 The Departmentally Related Standing Committee on Development (G) Departments in its meeting held on 16th July, 2026 examined the papers and documents received from the concerned department and took evidence of the Departmental representative.

	REVENUE	CAPITAL	TOTAL (Rs. In lakhs)
VOTED	8326.43	456.66	8783.09
CHARGED	0.00	0.00	0.00

1.2 The detailed Budget Estimates under the Grant No. 8 for the Financial Year 2026-27 are as below :-

		(Rupees in Lakhs)
Head of Accounts	Major Head	Budget Estimates 2026-27
2039	State Excise	6264.64
2235	Social Security & Welfare	2061.79
4059	Capital Outlay on Public Works	456.66
Grand Total		Rs. 8783.09

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. 11069.30 Lakh** only of Excise Department including both salary & non-salary under Grant No.8 during financial year 2025-26. There was an amount of **Rs. 136.80 Lakh** (Plan SOPD-G) 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. 275.58 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 2025-26.

ANNUAL ADMINISTRATIVE REPORT OF EXCISE DEPARTMENT FOR THE YEAR 2025-26

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	2022-2023	₹ 2527.64
2	2023-2024	₹ 3138.75
3	2024-2025	₹ 3609.45
4	2025-2026	₹ 4054.30

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	2022-2023	16786 nos.	167 nos.	₹ 45,29,700.00
2	2023-2024	20723 nos.	3698 nos.	₹ 68,96,309.00
3	2024-2025	19611 nos.	293 nos.	₹ 2705770.00
4	2025-2026	30195 nos.	596.4 nos.	₹ 3284165.00

**Collection of Excise Revenue for the year 2025-26 in comparison to previous year.
(Rs. In crore)**

Sl No	Month	2022-23	2023-24	2024-25	2025-26	Increase over last year	% of Increase
		Collection of Excise Revenue	Collection of Excise Revenue	Collection of Excise Revenue	Collection of Excise Revenue		
1	April	176.53	203.62	257.82	315.57	57.75	22.40
2	May	181.01	234.78	281.40	304.57	23.17	8.23
3	June	157.05	196.09	255.91	283.16	27.25	10.65
4	July	198.61	228.13	283.30	300.35	17.05	6.02
5	August	198.96	231.97	157.02	291.09	134.07	85.38
6	September	240.58	254.88	413.39	346.45	-66.94	-16.19
7	October	187.50	275.90	306.18	336.97	30.79	10.06
8	November	196.21	240.22	277.86	302.66	24.80	8.93
9	December	242.64	303.79	328.55	361.00	32.45	9.88
10	January	227.75	290.99	326.37	359.36	32.99	10.11
11	February	201.07	282.15	276.47	340.50	64.03	23.16
12	March	319.73	396.23	445.18	512.62	67.44	15.15
	Total=	2527.64	3138.75	3609.45	4054.30	444.85	12.32

Major policy decision executed during the year 2025-26 :

The Excise department is a revenue earning department which is the 2nd largest contributor to the State exchequer. The Department is responsible for regulation of sale of alcohol and other approved intoxicants and the prevention of illicit distillation and clandestine trade of illicit liquor. The Department is also responsible for additional resource mobilisation to the State.

The department has also introduced a system of granting new IMFL retail 'OFF' licences by following a two cover e-tendering process. Further an automated online process for grant of all kinds of liquor licences in the State has been partially completed. This policy is expected to bring in transparency in granting new licences and thereby add to the collection of additional excise revenue.

The department has been able to collect **Rs. 4054.30 Crores** of Excise Revenue and **Rs. 1934.95 Crores** of VAT in the year 2025-26. The Department has set a target of collecting **Rs.5085.57 Crores** of Excise Revenue during the current fiscal (2026-27).

The Department has been carrying out intensive raids which resulted in detection of **30195 no. of cases** with seizure of **208987.32 litres** of illicit liquor in the year 2025-26. Total **2296 no. of persons** were arrested and compounding fine of **Rs. 3284165.00** have been collected.

To curb illegal transportation and smuggling of liquor meant for sale in other states, the Excise Department has introduced Transit Pass Mechanism. The department has also implemented affixing of Tamper free High Security Holograms with QR code on liquor bottles. Semi-permanent Naka checking at vulnerable points has also been introduced to curb movement of illegal liquor from neighbouring States

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. The department has also taken up the process of introduction of digital locks on all consignments of liquor transiting through the state of Assam

ACTION TAKEN REPORT ON THE OBSERVATION AND RECOMMENDATIONS 2025-2026

GRANT NO. 8

EXCISE DEPARTMENT

S l. No.	OBSERVATIONS AND RECOMMENDATIONS	FOLLOW-UP ACTION
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.	During 2024-2025 ID- 208582.07 Ltr of illicit liquor & 2082584.17 kgs of fermented wash were seized. In the same period 19611 nos. of cases were detected & 2601 no. of persons were arrested. During 2025-2026 ID- 208987.32 Ltr of illicit liquor & 2346400.65 kgs of fermented wash were seized. In the same period 30195 nos. of cases were detected & 2296 no. of persons were arrested.
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 take in alignment with the department's need to ensure smooth functioning of the department.	A comprehensive proposal for all cadres is being prepared..
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.	During the Financial year 2025-2026, 66 nos. of vehicles were seized, approximate value of which is Rs. 52612657.50/-
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.	7 nos. of Bolero vehicle for field officers were procured during the year 2024-2025.
5	The Committee recommends the Department to make field visits to control carry and supply of illegal liquor.	The Addl. Commissioner of Excise has made field visits in the districts of Tinsukia, Dibrugarh, Lakhimpur, Dhemaji in the month of August 2024 and January 2025 The Deputy Commissioner of Excise, Shri L.N. Baruah has also made field visits to the districts of Cachar, Hailakandi, Karimganj, Nagaon, Hojai, Sonitpur, Biswanath in the month of August 2024 and January, 2025 & The Deputy Commissioner of Excise, Shri Pranjal Borah has made field visits to the district of Sivasagar, Golaghat, Jorhat, Charaideo in the month of January, 2025.

		These field visits will continue periodically.
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 direct the Department to take necessary steps to seize said illegal liquor.	Instructions have been issued to all S.Es & DSE's vide letter no.V-I/2006-2007/Pt-II/281 dtd.02/05/2025
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 effect 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.	The proposal for purchase of scanners for screening of vehicles to be purchased with the financial aid from the World Bank was forwarded to Finance Department & Project Director, AS-CFMS on 6/11/2024 Tender for procurement and installation of digital lock has already been floated in March 2026. Technical evaluation of the received tender are underway..
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 programs regarding capacity and officials through training and exposure visits.	Department has taken up the matter of training to be imparted to 140 nos. of Inspector of Excise and 210 nos. of Assistant Inspectors of Excise (i.e. a total of 350 nos. of Excise Officials) in the Lachit Borphukan Police Academy, Dergaon with Home Deptt who has further taken up with the Director of General Police, Assam to furnish details regarding the financial implications, course duration and training calendar in January,2026.

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT
NOTIFICATION

No. LADRSC.(G) 1/2026/9

Dated Dispur the 10th July, 2026.

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 Naba Kumar Doley	MLA & Chairperson
2. Shri Prasanta Phukan	MLA & Member
3. Shri Dhormeswar Konwar	MLA & Member
4. Shri Pallab Lochan Das	MLA & Member
5. Dr. Rajdeep Roy	MLA & Member
6. Shri Tankeswar Rabha	MLA & Member
7. Shri Raju Mesh	MLA & Member
8. Shri Arup Kumar Dey	MLA & Member
9. Shri Aminul Haque Laskar	MLA & Member
10. Shri Mohibur Rohman	MLA & Member
11. Shri Prakash Chandra Das	MLA & Member
12. Shri Maneswar Brahma	MLA & Member
13. Shri Mehboob Muktar	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 Naba Kumar Doley, MLA as the Chairperson** 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/-Rajib Bhattacharyya
Secretary,
Assam Legislative Assembly.

Memo No. LADRSC. (G).1/2026/10-22

Dated Dispur the 10th July, 2026.

Copy forwarded to:-

1. Shri Naba Kumar Doley, MLA & Chairperson, 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 Private Secretary 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.

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 Additional 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.

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**OBSERVATION & RECOMMENDATIONS
EXCISE DEPARTMENT
GRANT NO. 8**

After presentation of the Budget in the House for the financial year 2026-27 and after having an insightful discussion on Preliminary Status Paper, Action Taken Report, the Committee made the following the Observations and Recommendations

1. The Committee recommends that the Department should take strict legal action against the illegal liquor sellers and simultaneously proper steps should be taken to rehabilitate them and provide alternative livelihood and opportunities.
2. The Committee has observed that there is shortage of Officers at the Commissionerate of Excise and also do not have sanctioned posts of the Superintendent of Excise in the newly created districts.

Therefore, the Committee reiterates its earlier recommendation to take necessary steps to create sanctioned posts as well as fillup the vacant posts in the Department for the smooth functioning.

3. The Committee suggests the Department for the preservation and promotion of traditional liquor, appropriate preserve policy should be implemented with modern technology.

The Committee recommends that the Budget allocation under Grant No. 8 for the Financial Year 2026-27 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.
