

ANNUAL ADMINISTRATIVE REPORT FOR DEPARTMENT OF EXCISE, MANIPUR FOR THE YEAR 2025-2026

1. ESTABLISHMENT OF EXCISE AND LIFTING OF PROHIBITION IN THE STATE:

The Department of Excise, Government of Manipur was established in the year 1948 (25th August) under the Council Resolution No. 23 of the then Maharaja of Manipur. Excise Department worked under the Eastern Bengal & Assam Excise Act, 1910 as extended to Manipur till Manipur Liquor Prohibition Act, came into force in 1991. However, Manipur Liquor Prohibition Act, 1991 has been lifted by the State Government vide Government's Gazette Notification No. FX-8/13/2022-e-FD(i) dated 06.12.2023 from certain areas of the state viz Greater Imphal areas, District Head Quarters, Tourist locations and Registered hotel establishments (with not less than 20 lodging rooms). The partial lifting of the prohibition on liquor in some parts of the State after a long gap of more than 32 (thirty two) years marked a major shift in excise policy and was undertaken with the objective of regulating the sale and consumption of liquor in a controlled manner, while also enhancing State revenue. As a result of this initiative, the projected revenue collection from Excise Duty and CST is estimated at around Rs. 600.00 crore. Continuous efforts have been made by the Department to ensure the smooth and effective implementation of this initiative in accordance with the prescribed rules and guidelines.

2. AIMS OF THE EXCISE DEPARTMENT:

The primary aim of the Excise Department, Manipur is to regulate, control and administer matters related to excisable commodities such as liquor and other intoxicants in order to safeguard public interest and generate revenue for the Government.

3. OBJECTIVES OF THE EXCISE DEPARTMENT:

- a. To regulate the import, possession, transport, sale and consumption of liquor and other intoxicating substances in accordance with the rules.
- b. To collect excise duty, license/registration fees and other revenues from excisable commodities for the State Government.
- c. To detect and prevent illegal manufacture, smuggling and sale of liquor and other prohibited substances.
- d. To issue licenses for distribution and sale of liquor and to monitor compliance with excise rules and regulations.

4. ORGANISATIONAL STRUCTURE:

There are 706 sanctioned posts in the department including the post of Commissioner of Excise which is an IAS cadre post. Under the Commissioner of Excise, there is one post of Additional Commissioner of Excise, Assistant Commissioner of Excise, Superintendent of Excise and five posts of Deputy Superintendent to assist the Commissioner of Excise in the enforcement of prohibition and administrative works.

STAFF STRENGTH OF EXCISE DEPARTMENT AS ON 28/02/2026

SN	Name/ Designation of Post	Sanctioned Post	Existing Staff	Vacancy
1.	Commissioner	1(Cadre Post)	1	--
2.	Addl. Commissioner	1(Cadre Post)	1	
2.	Asst. Commissioner	1(Cadre Post)	1	--
3.	Superintendent	1	1	--
4.	Dy. Superintendent	5	--	5
5.	Inspector	47	4	43
6.	Sub Inspector	88	17	71
7.	Asst. Sub Inspector	120	68	52
8.	Constable	414	17	397
9.	Head Clerk	1	0	1
10	Accountant	1	0	1
11	UDC	7	3	4
12	LDC	11	--	11
13	Stenographer III	1	--	1
14	Mali	1	--	1
15	Chowkidar	1	--	1
16	Driver	6	2	4
Total		707	115	592

However, recruitment for the following 358 posts of different categories (on contract basis) is also under process.

Sl. No.	Name of the post	No. of Posts
1	Inspector of Excise	22
2	Sub Inspector of Excise	22
3	Constable	300
4	LDC	10
5	Driver	4
Total		358

5. EXCISE STATIONS OF EXCISE DEPARTMENT:

Excise Department, Manipur has three circles namely, Imphal, Thoubal and Bishnupur circles. Under these circles, there are 41 Excise stations spreading

all over Manipur with one Officer in Charge for each of the Excise Station. The names of Excise Station are as follows:-

1. Head Quarter Zone I
2. Head Quarter Zone- II
3. Head Quarter Zone-III
4. Head Quarter Zone- IV
5. Head Quarter Zone- V
6. Narcotics Cell
7. Post Office
8. Air Cargo
9. Hiyangthang Excise Station
10. Porompat Excise Station
11. Koirengei Excise Station
12. Sekmai Excise Station
13. Saparmeina Excise Station
14. Kangpokpi Excise Station
15. Senapati Excise Station
16. Lairouching Excise Station
17. Tadubi Excise Station
18. Saikul Excise Station
19. Lamalai Excise Station
20. Ukhrul Excise Station
21. Jessami Excise Station
22. KanchupExcise Station
23. KeithelmanbiExcise Station
24. Noney Excise Station
25. TamenglongExcise Station
26. Jiribam Excise Station
27. NambolExcise Station
28. Bishnupur Excise Station
29. MoirangExcise Station
30. Churachandpur Excise Station
31. Mayang Imphal Excise Station
32. LilongExcise Station
33. ThoubalExcise Station
34. YairipokExcise Station
35. PalleExcise Station
36. KakchingExcise Station
37. SugnuExcise Station
38. Chandel Excise Station
39. Moreh Excise Station
40. Kamjong Excise Station.
41. Nambashi Khullen Excise Station.

6. LIQUOR LICENSE HOLDER:

The Department has issued Liquor License to the following 65 units of Army, Paramilitary and State Forces in Manipur.

<p>1. Assam Rifles 1 Assam Rifle 3 Assam Rifle 4 Assam Rifle 4 MG/ Assam Rifle 4 WKSP 5 Assam Rifle 6 Assam Rifle 9 Assam Rifle 11 Assam Rifle 15 Assam Rifle 16 Assam Rifle 17 Assam Rifle 18 Assam Rifle 19 Assam Rifle 21 Assam Rifle 22 Sector Assam Rifle 22 Assam Rifle 28 Sector Assam Rifle 33 Assam Rifle 35 Assam Rifle 36 Assam Rifle 37 Assam Rifle 40 Assam Rifle 46 Assam Rifle IGAR South B Range MP Range Senapati Range Dimapur Range</p> <p>2. ARMY 2nd MAHA 5 Sikh 57 Mountain Div. 59 Mountain Div. 165 Territorial Army</p>	<p>110 Eng Regiment 267 Eng. Regiment</p> <p>3. GREF 82 RCC 84 RCC 25 BRTF (HQ)</p> <p>4. CRPF/ BSF 32 Bn CRPF 58 Bn CRPF 69 Bn CRPF 86 Bn CRPF 87 Bn CRPF 109 Bn CRPF 112 CRPF 143 Bn CRPF GC CRPF DIG BSF</p> <p>7. State Armed Force 1st Manipur Rifle 2nd Manipur Rifle 5th Manipur Rifle 6th Manipur Rifle 7th Manipur Rifle 8th Manipur Rifle 1st IRB 2nd IRB 3rd IRB 4th IRB 5th IRB 6th IRB 7th IRB 8th IRB MPTC Home Guard</p>
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Further, this office has issued license for IMFL/Beer to (i) one bonded warehouse (ii) one wholesaler and (iii) four retail soap during the FY 2025-2026. During the year, 16 firms had registered for supply of IMFL/Beer to the State and 51 (fifty one) brand has registered by the firms.

7. RECTIFIED SPIRIT & NDPS DRUGS LICENSE HOLDER

The Department has issued Licence for Rectified Spirit & NDPS Drugs to the following Hospital (Govt./Private)/firms/Pharmacies in the state of Manipur.

a. NDPS Licensee

- Medical College, RIMS
- Medical Supdt., RIMS, Lamphel
- Medical Supdt., JNIMS, Porompat, Imphal East
- Babina Cancer Hospital, Khabeisoi
- Karkinos Cancer Centre, Porompat
- Raj Medicity, North AOC. Imphal
- CMC, Koirengei , Imphal
- Shija Hospital, Langol
- M/S Dev Medical Store, RIMS Gate
- M/s Nong-en Remedies, Opp. JNIMS
- M/S Orchid Agency, Porompat
- M/s Ningthouja Generation Pharma, Thangmeiband

b. Rectified Spirit Licensee

- RIMS Hospital Lamphelpat
- JNIMS, Porompat, Imphal East
- Mothers care, Sagolband, Imphal
- Raj Medicity, North AOC. Imphal
- CMC, Koirengei , Imphal
- Shija Hospital, Langol
- Kripadashini Advanced Hospital
- M/s Gastro Medicos, ILDS, Kwakeithel
- M/s Dev Medical Store, RIMS Gate
- M/s Ningthouja Generation Pharma, Thangmeiband
- M/s Sharma Bros and Scientific, Paona Bazar
- M/s Apaibi Enterprises, Imphal West
- M/s Lemai Pharmaceutical, Senapati
- M/s Kiran Enterprises, Imphal West
- M/s YB Agency, Uripok
- M/s Health Point Medicure, Thangal Bazar

8. REVENUE TARGET AND ACHIEVEMENT OF THE DEPARTMENT:

Excise department is considered as one of the highest revenue generating departments of the state. With the lifting of the prohibition of liquor from certain areas of the state, a sum of Rs. 6,00,00,000/- (Rupees six crore only) is projected as annual revenue from the Import Pass, sale of EAL and CST. The other form of revenue collection of the Department is of Excise Duty levied from liquor procured by the Military and Para- military forces deployed in the State and State armed forces which are exempted under Manipur Liquor Prohibition Act, 1991 and in the form of compound fee/fine levied from excise prohibition offender as penalty and from issuing of license and renewal of license fee on liquor, Rectified Spirit and NDPS Drugs.

The Revenue Collection for the last 5 (five) years is reproduced below:-
(in Lakhs)

Year	Target	Total Revenue Collection
2021-2022	1400.00	1601.30
2022-2023	1800.00	1920.44
2023-2024	1800.00	2032.42
2024-2025	1800.00	2378.38
2025-2026 (till February 2026)	1800.00	2593.93

9. DEVELOPMENT OF INFRASTRUCTURE:

- Construction of a waiting-cum parking shed with an area of 100 ft x 35 ft and Lamlai Excise Station is completed during the FY 2025-2026.
- Proposal for barbed wire fencing of wall for O/o the Commissioner of Excise, Lamphelpat is submitted to the Administrative Department.
- Construction of office building of Excise Head quarter under SASCI FY 2025-2026 is an ongoing project.
- Approval for construction of Jiribam and Tadubi Excise Station under part -I of SASCI 2025-2026 is under process.