

**Government of Rajasthan  
Finance (Excise) Department**

No.F.4(1)FD/EX/2021-Part-I

Jaipur, dated: 1<sup>st</sup> April, 2021

**NOTIFICATION**

In exercise of the powers conferred by section 28 of the Rajasthan Excise Act, 1950 (Act No. 11 of 1950), the State Government hereby makes the following amendments in this department's notification number F.4(62)FD/Ex/96 dated 31-03-1997, as amended from time to time, with immediate effect, namely:-

**AMENDMENTS**

In the said notification, under the head I. Excise Duty, -

(a) the existing serial number (i) and entries thereto shall be substituted by the following, namely:-

| "(I) Indian Made Foreign Liquor/ Spirit<br>(Including Heritage Liquor) having price<br>including the amount of export fee, Central<br>Sales Tax (CST) and any other fee payable<br>per carton of Quarts, Pints, Nips or other size<br>as declared by manufacturers and as accepted<br>by Rajasthan State Beverages Corporation<br>Limited: | Excise Duty   |
|--|---|
| (a) above Rs. 451 but upto Rs. 600   | Rs. 120 + (0.17 x Ex-distillery price)<br>Per London proof Litre (LPL) or Rs.<br>195 per LPL whichever is higher. |
| (b) above Rs. 600 but upto Rs. 750   | Rs. 109 + (0.24 x Ex-distillery price)<br>Per London proof Litre (LPL)  |
| (c) above Rs. 750 but upto Rs. 950   | Rs. 225 + (0.08 x Ex-distillery price)<br>Per London proof Litre (LPL)  |
| (d) above Rs. 950 but upto Rs. 1150  | Rs. 237 + (0.07 x Ex-distillery price)<br>Per London proof Litre (LPL)  |
| (e) above Rs. 1150 but upto Rs. 1350   | Rs. 264 + (0.05 x Ex-distillery price)<br>Per London proof Litre (LPL)  |
| (f) above Rs. 1350 but upto Rs. 1550   | Rs. 293 + (0.03 x Ex-distillery price)<br>Per London proof Litre (LPL)  |
| (g) above Rs. 1550 but upto Rs. 3100   | Rs. 400 per LPL   |
| (h) above Rs. 3100 but upto Rs. 8000   | Rs. 500 per LPL   |
| (i) above Rs. 8000 but upto Rs. 10000  | 35% ad-valorem or Rs. 500 per LPL<br>whichever is higher  |
| (j) above Rs. 10000 but upto Rs. 25000   | 40% ad-valorem  |
| (k) above Rs. 25000 but upto Rs. 50000   | 45% ad-valorem  |
| (l) above Rs. 50000  | 50% ad-valorem  |

(b) the existing serial number (iii-A) and entries thereto shall be substituted by the following, namely:-

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|         |  |                         |
|---------|--|-------------------------|
| (iii-A) | Additional Excise Duty on:-<br>(a) IMFL<br>(i) for categories specified in clause (a) to (c) in<br>serial number (i) of head 1 Excise Duty,<br>(ii) for categories specified in clause (d) to (l) in<br>serial number (i) of head 1 Excise Duty.<br>(Note: This levy shall not be applicable for Heritage<br>Liquor) | (i) 35%<br><br>(ii) 45% |
|---------|--|-------------------------|

|  |   |  |
|--|---|--|
|  | <p>(b) Beer</p> <p>(i) for having Ex- brewery Price (EBP) upto Rs. 270 per Case,</p> <p>(ii) for having Ex- brewery Price (EBP) above to Rs. 270 per Case.</p> <p>(Note: This levy shall not be applicable to supplies meant for CST/Defence Service Personnel)</p> | <p>(i) 45%</p> <p>(ii) 35%</p> <p>of a sum of ex-manufacturing unit price, CST &amp; Export Fee, Excise Duty and Actual Cost reimbursed by RSBCL to the manufacturer</p> |
|--|---|--|

Provided that any composite shop which has annually composite fee more than Rs.50 lakh and the licensee lift IMFL/Beer quarterly more than 105% of the quantity of quarterly annual guarantee amount, for this extra lifting of the IMFL/Beer upto maximum 20% of the lifting by the licensee, the Additional Excise duty of serial number (iii-A) for such shop shall be as under:-

(A) IMFL,

- |     |   |                 |
|-----|---|-----------------|
| (i) | for categories specified at clause (a) to (c) in serial number (i) of head 1. Excise Duty | Duty Applicable |
|     | (a) Composite fees Rs. Above 50 Lakh to 1 Crore   | (a) 20%         |
|     | (b) Composite fees Rs. 1 crore to 1.5 Crore   | (b) 20%         |
|     | (c) Composite fees Rs. Above 1.5 Crore  | (c) 10%         |

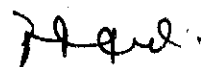
- |      |   |         |
|------|---|---------|
| (ii) | for categories specified at clause (d) to (l) in serial number (i) of head 1. Excise Duty |         |
|      | (a) Composite fees Rs. Above 50 Lakh to 1 Crore   | (a) 30% |
|      | (b) Composite fees Rs. 1 crore to 1.5 Crore   | (b) 20% |
|      | (c) Composite fees Rs. Above 1.5 Crore  | (c) 10% |

(B) BEER,

- |  |   |         |
|--|---|---------|
|  | (a) Composite fees Rs. Above 50 Lakh to 1 Crore | (a) 30% |
|  | (b) Composite fees Rs. 1 crore to 1.5 Crore     | (b) 20% |
|  | (c) Composite fees Rs. Above 1.5 Crore          | (c) 10% |
- (b) in column number 3 against serial number (ix), for the existing expression "Rs. 175/-", the expression "Rs. 185/-" shall be substituted; and
- (c) after the existing serial number (ix) and entries thereto, the following new serial number (x) and entries thereto shall be added, namely:-
- |                                       |                       |
|---------------------------------------|-----------------------|
| “(x) Excise Duty on Beer manufactured | Rs. 60/Per Bulk Litre |
| in the Micro Brewery                  | ”                     |

04/2021-22

By Order of the Governor,



(Onkar Mal Rajotiya)

Joint Secretary to the Government

Copy forwarded to the following for information & necessary action:

1. Accountant General, Rajasthan, Jaipur.
2. Commissioner, Excise Department, Rajasthan, Udaipur.
3. PS to Principal Secretary, Finance Department.
4. PS to Secretary, Finance (Revenue) Department.
5. Technical Director, Computer Cell, Finance Department, Secretariat, Jaipur.
6. Guard File.



Jt. Secretary to the Government