

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

No.F.4(1)FD/EX/2022 Part-1

Jaipur, dated: 1st April, 2022

NOTIFICATION

In exercise of the powers conferred by section 28 of the Rajasthan Excise Act, 1950, (Act No. II 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 1. Excise Duty, -

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

"(i) Indian Made Foreign Liquor/ Spirit (Including Heritage Liquor) having price including the amount of export fee and any other fee, excluding the amount of Central Sales Tax (CST), payable per carton of Quarts, Pints, Nips or other size as declared by manufacturers and as accepted by the Rajasthan State Beverages Corporation Limited,-	Excise Duty
(a) up to Rs. 770	Rs. 274 per LPL
(b) above Rs. 770 but upto Rs. 1000	Rs. 280 per LPL
(c) above Rs. 1000 but upto Rs. 1250	Rs. 310 per LPL
(d) above Rs. 1250 but upto Rs. 1450	Rs. 311 per LPL
(e) above Rs. 1450 but upto Rs. 2000	Rs. 315 per LPL
(f) above Rs. 2000 but upto Rs. 5000	Rs. 330 per LPL
(g) above Rs. 5000 but upto Rs. 8000	Rs. 370 per LPL
(h) above Rs. 8000 but upto Rs. 10000	Rs. 371 per LPL
(i) above Rs. 10000	Rs. 372 per LPL

(i-a) Bottled in India (BII) having price including the amount of export fee and any other fee, excluding	Excise Duty
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the amount of the Central Sales Tax (CST), payable per carton of Quarts, Pints, Nips or other size as declared by manufacturers and as accepted by the Rajasthan State Beverages Corporation Limited,-

(a) upto Rs. 6000	Rs. 335 per LPL
(b) above Rs. 6000 but upto Rs. 8000	Rs. 340 per LPL
(c) above Rs. 8000 but upto Rs. 10000	Rs. 345 per LPL
(d) above Rs. 10000	Rs. 450 per LPL

(II) in column 2 against serial number (ii), for the existing expression "Defence Service, Ex-Military Personnel and Border Security Force stationed in Rajasthan," the expression "Defence Service, Ex-military Personnel, Border Security Force and Indo- Tibetan Border Police stationed in Rajasthan" shall be substituted;

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

"(iii) Beer 156% ad valorem of Ex-brewery price including export fee but excluding CST and any other amount as accepted by the RSBCL "

(iii-A) Additional Excise Duty	Percentage of a sum of ex-manufacturing unit price, Export fee & Excise Duty and Actual cost (excluding CST) reimbursed by RSBCL to the manufacturer
Additional Excise Duty on-	
(A) IMFL	
(a) for category specified in clause (a) of serial number (i) under head 1 Excise Duty	28%
(b) for category specified in clause (b) of serial number (i) under head 1 Excise Duty	29%
(c) for category specified in clause (c) of serial number (i) under head 1 Excise Duty	36%
(d) for category specified in clause (d) of serial number	40%

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| (i) under head 1Excise Duty | |
| (e) for category specified in clause (e) of serial number (i) under head 1Excise Duty | 41% |
| (f) for category specified in clause (f) to (i) of serial number (i) under head 1Excise Duty | 49% |

Note: This levy shall not be applicable for heritage liquor.

(B) Beer

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| (i) Strong Beer (above 5% strength) | |
| (a) for having Ex- brewery Price (EBP) upto Rs. 290 per Case | 31% |
| (b) for having Ex- brewery Price (EBP) above to Rs. 290 per Case | 23% |
| (ii) Mild Beer (upto 5% strength) | |
| (a) for having Ex- brewery Price (EBP) upto Rs. 400 per Case | 12% |
| (b) for having Ex- brewery Price (EBP) above to Rs. 400 per Case | 11% |

(C) Bottled in India (BII)

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|---|-----|
| (a) for category specified in clause (a) of serial number (i-a) under head 1Excise Duty | 60% |
| (b) for category specified in clause (b) of serial number (i-a) under head 1Excise Duty | 56% |
| (c) for category specified in clause (c) of serial number (i-a) under head 1Excise Duty | 48% |
| (d) for category specified in clause (d) of serial number (i-a) under head 1Excise Duty | 48% |

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| (D) Wine/RTD (Imported from outside of the State and Manufactured in wineries situated in the State) | 30% |
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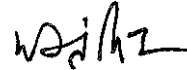
Note: This levy shall not be applicable to supplies meant for CSD/Defence Service Personnel.

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- (IV) in column number 3 against serial number (vi), for the existing expression "175/-", the expression "Rs. 185/-" shall be substituted; and
- (V) in column number 3 against serial number (ix), for the existing expression " 185/-", the expression "Rs. 200/-" shall be substituted.

By Order of the Governor,

04/2022-23

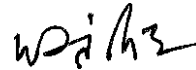


(Jaswant Singh)

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.



Joint Secretary to the Government