

Government of Rajasthan
Finance (Excise) Department

No.F.4(1)FD/EX/2025

Jaipur, dated: 01 April, 2025

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/ Bottled in India (BII)/RTD 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) upto Rs. 1000 | Rs. 310 per LPL + 75% of ex-distillery Price |
| (b) above Rs. 1000 | Rs. 370 per LPL + 75% of ex-distillery Price" |
- (II) the existing serial number (i-a) and entries thereto shall be substituted by the following namely:-
- | | |
|---|--|
| "(i-a) 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. | Rs. 311 per LPL + 12% of ex-distillery Price |
|---|--|
- (III) the existing serial number (iii) and entries thereto shall be substituted by the following, namely:-
- | | |
|--|--------------------------------------|
| "(iii) Beer having price including the amount of export fee and any other fee, excluding the amount of Central Sales Tax (CST), payable per carton as declared by manufacturers and as accepted by the Rajasthan State Beverages Corporation Limited,- | |
| (a) Strong Beer (above 5% strength) | 200% ad-valorem of Ex-brewery price |
| (b) Mild Beer (upto 5% strength) | 185% ad-valorem of Ex-brewery price" |

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

“(iii-A) Additional Excise Duty

Maximum Retail Price of IMFL, BII, Wine, Heritage Liquor, RTD and Beer shall be rounded off to the next multiple of rupees five (Rs. 5.00), if not already multiple of rupees five (Rs. 5.00). The difference amount due to this round off shall be treated as additional excise duty and shall be deposited to the Excise Department by RSBCL.”

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

| (vi) | Type of liquor | Excise Duty (ad-valorem of Wholesale Issue Price) |
|------|--|---|
| | (i) 60 U.P. Country Liquor | 115% |
| | (ii) 50 U.P. Country Liquor | 151% |
| | (iii) 40 U.P. Country Liquor | 165% |
| | (iv) 5 U.P. (kesar kasturi) Country Liquor | 50% |
| | (v) Rajasthan Made Liquor (RML) | 185% |

- (VI) in serial number (vii), the existing expression “or RTD” shall be deleted;
(VII) in serial number (viii), the existing expression “or RTD” shall be deleted; and
(VIII) the existing serial number (ix) and entries thereto shall be deleted.

By order of the Governor,

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(Jaswant Singh)

Joint Secretary to the Government.

05/2025-26

Copy forwarded to the following for information & necessary action :

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

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Joint Secretary to the Government