

(1) Tax Structure of Excise Duty. The present rates of excise duties on various types of liquor is indicated is indicated are as under:

a) FOR CIVILIANS (OTHER THAN DEFENCE SERVICES)

ITEM	EXCISE DUTY	M.R.P
1.IMFL	a) If Manufacturing cost is up to Rs.260/- per bulk litre 450 % of the Manufacturing Cost or Rs. 750/- per proof litre whichever is higher.	1) Manufacturing Cost < Rs. 260/- per bulk litre= MC x 6.5 + VAT(40%)
	a) If Manufacturing cost exceeds Rs.260/- per bulk litre 300 % of the Manufacturing Cost	1) Manufacturing Cost > Rs. 260- per bulk litre= (MC x 5) + (MC-260) x 4 + VAT(40%)
2. Local Liquor - Local Liquor Manufactured by using siprit produced from Cashew apples, mohwra flowers or any other fermentative bases of fruits and flowers which are produced in the State.	Rupees 50/- per proof litre of alcoholic contents.	M.C x 5 + VAT
3.A. Mild Beer (Less than 5% v/v alcohol)	175% of manufacturing cost or Rs. 42/- per bulk litre whichever is higher	M.C. x 3.75+ VAT(40%)
B.Fermented Beer (More than 5% v/v alcohol)	235% of manufacturing cost or Rs. 80/- per bulk litre whichever is higher	M.C. x 4.60+ VAT(40%)
C. Craft Beer (Not exceeding 14 Proof Spirit or 8% v/v alcohol)	Rs. 60/- per bulk litre	M.C x 4 + VAT
4. a) Wine produced from Grapes in State (Without Addition of Alcohol or Blending of Outside Wine)	10 x (Size of bottles/10000) (Rs. 10/- per bulk litre from 1st January 2022 till 31st December 2026).	Cut off= (Size of bottles/1000) x 75, (Manufacturing Cost x 3) OR { (M.C x 3) + (M.C. - Cut off)} + VAT (20%)
b) Wine Produced from Fruits other than Grapes	100% of Manufacturing cost (Manufacturing Cost x 1)	Cut off= (Size of bottles/1000) x 40, (Manufacturing Cost x 4) OR { (M.C x 4) + (M.C. - Cut off)} + VAT (20%)
c) Wines Produced from Grapes in State (With addition of Alcohol)	125% of Manufacturing cost (Manufacturing Cost x 1.25)	Cut off= (Size of bottles/1000) x 40, (Manufacturing Cost x 4) OR { (M.C x 4) + (M.C. - Cut off)} + VAT (20%)
d) Wines Produced as Own Brand from Bulk / Concentrate Wine or Grape Juice Imported from across Custom / Other State, Blended with or without Alcohol.	150% of Manufacturing cost (Manufacturing Cost x 1.50)	Cut off= (Size of bottles/1000) x 40, (Manufacturing Cost x 4) OR { (M.C x 4) + (M.C. - Cut off)} + VAT (20%)
e) Wines Produced as Foreign Brand from Bulk / Concentrate Wine or Grape Juice Imported from across Custom / Other State, Blended with or without Alcohol.	200% of Manufacturing cost (Manufacturing Cost x 2)	Cut off= (Size of bottles/1000) x 40, (Manufacturing Cost x 4) OR { (M.C x 4) + (M.C. - Cut off)} + VAT (20%)
a. Mild Liquor-A Any Foreign Liquor other than Mild Beer having alcohol strength not exceeding 8.75% of proof spirit (5% v/v).	175% of manufacturing cost or Rs. 42/- per bilk liter of alcohol contents, whichever is higher.	M.C. x 3.75 +VAT

b. Mild Liquor-B Any Foreign Liquor other than Fermented Beer having alcoholic strength exceeding 8.75% of proof spirit (5% v/v) but not exceeding 14% of proof spirit (8% v/v).	200% of manufacturing cost or Rs. 200/- per bulk litre of alcohol contents, whichever is higher.	M.C. x 4.25 + VAT
6. COUNTRY LIQUOR		
a. Manufactured by using articles other than cashew-apples and mhowra flower based spirit without addition of colouring substance and having alcoholic strength of 62.5° proof spirit (35.66% v/v). (BLACK & WHITE LABEL)	220 % of manufacturing cost or Rs. 155/- per proof litre of alcohol contents, whichever is higher.	M.C x 4.5 + VAT
than cashew-apple and mhowra flowers based spirit without addition of colouring substances and having alcoholic strength of 75° proof spirit (42.8%v/v). (REGULAR LABEL)	220 % of manufacturing cost or Rs. 180/- per proof litre of alcohol contents, whichever is higher.	M.C x 4.5 + VAT
c. Manufactured by using spirit made from grain based with addition of colouring substances and having alcoholic strength of 75° proof spirit (42.8% v/v). (COLOURED LIQUOR)	250 % of manufacturing cost or Rs. 250/- per proof liter of alcohol contents, whichever is higher.	M.C x 4.5 + VAT

b) EXCISE DUTY RATES FOR CANTEEN STORES DEPARTMENT [DEFENCE]

The IMFL labels on the bottles meant for C.S.D. are prominently distinguished from that of civilians by printing a slogan "FOR DEFENCE SERVICE PERSONNEL ONLY" in capital letters.

ITEM	Current EXCISE DUTY	M.R.P
IMFL (Excluding Rum)	180% of manufacturing cost or Rs. 180/- per proof litre whichever is higher.	manufacturing cost < Rs. 120/- = M.C. x 3.8 + VAT if manufacturing cost > Rs. 120/- = {(M.C. x 3.8) + (M.C. - 120 x 5)} + VAT
RUM	60% of manufacturing cost or Rs. 135/- per proof litre whichever is higher.	manufacturing cost < Rs. 120/- = M.C. x 2.6 + VAT if manufacturing cost > Rs. 120/- = {(M.C. x 2.6) + (M.C. - 120 x 5)} + VAT
WINE (Blended with Out Side Wine or Addition of Alcohol)	Manufacturing Cost X 0.6	Cut off= (Size of bottles/1000) x 40, (Manufacturing Cost x 3.6) OR { (M.C x 3.6) + (M.C. - Cut off)} + VAT (20%)
WINE (Produced from Grapes in Maharashtra)	(Manufacturing Cost x 1) (Rs. 10/- per bulk litre from 1st January 2022 till 31st December 2026).	Cut off= (Size of bottles/1000) x 40, (Manufacturing Cost x 2.7) OR { (M.C x 2.7) + (M.C. - Cut off)} + VAT (20%)
BEER (mild/fermented)	100% of manufacturing cost	M.C. x 3.15 + VAT

c) SPECIAL FEES FOR OVERSEAS IMPORT OF IMPORTED FOREIGN LIQUOR

ITEM	RATES OF SPECIAL FEES	M.R.P.
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Spirits	150% of Manufacturing Cost or Rs. 450/- per bulk litre whichever is higher.	Manufacturing cost < Rs. 210/- = M.C x 3.5 + Custom Duty + VAT, If manufacturing cost > 210/- = {(MC x 3.5) + (MC-Cut off x 4)} + Custom Duty + VAT
Spirits in case of CSD imports	180% of Manufacturing Cost or Rs. 230/- per bulk litre whichever is higher.	Manufacturing cost < Rs. 210/- = M.C x 3.5 + Custom Duty + VAT, If manufacturing cost > 210/- = {(MC x 3.5) + (MC- Cut off x 4)} + Custom Duty + VAT
Wines	1. Rs. 400/- per bulk litre having MRP upto Rs. 900/- 2. Rs. 300/- per bulk litre having MRP between Rs. 901/- to Rs. 6000/- 3. 5% of MRP if MC exceeds Rs. 6000/-	MC x 2 + Special fee + Custom Duty + VAT
Mild Beer	175% of Manufacturing Cost or Rs. 42/- per bulk litre whichever is higher	MC x 3.5 + Custom Duty + VAT
Fermented Beer	235% of Manufacturing Cost or Rs. 80/- per bulk litre whichever is higher.	MC x 4 + Custom Duty + VAT
Mild Liquor- A	150% of Manufacturing Cost or Rs. 33/- per bulk litre whichever is higher.	MC x 3.5 + Custom Duty + VAT
Mild Liquor-B	175% of Manufacturing Cost or Rs. 42/- per bulk litre whichever is higher	MC x 3.75 + Custom Duty + VAT

(2) Other Fees

In Addition to the above fee following fees are also charged.

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| (i) Transport Fee | (ii) Import Fee |
| (iii) Export Fee | (iv) Label/Brand Registration |

Sr. No.	Types of Fees	Maharashtra
1	Transport Fee	
(A)	Molasses	
(B)	Alcohol used for manufacture of	
i	Potable Liquor	Rs. 2/- per bulk litre
ii	Industrial Products	Re. 0.30 per bulk litre
iii	IMFL	Rs. 2/- per bulk litre
iv	Country Liquor	Rs. 1.25 per bulk litre
(C)	Beer	Re. 0.25 per bulk litre
(D)	Wine	Re. 0.25 per bulk litre
2	Export fee/Export out of State	
(A)	Molasses	Rs. 50/- Metric Ton
(B)	Alcohol used for manufacture of	
i	For Potable Liquor RS/Grain Spirit	Rs. 0.40/- per bulk litre
ii	Industries	Re. 1.50 per bulk litre
iii	IMFL	Rs. 3/- having MRP below Rs. 500/- Rs. 10/- having MRP above Rs. 500/-
iv	For CSD- Spirits, Wine, Malt Liquor	Rs. 1/- per bulk litre
v	Country Liquor	Not applicable
(C)	Beer	Re. 1/- per bulk litre
(D)	Wine	Rs. 0.50/- per bulk litre
3	Import Fee*	
(A)	Molasses	Not applicable
(B)	Alcohol	
i	For Portable liquor RS/Grain Spirit	Rs. 10/- per bulk litre
ii	For Industries	Re. 1.50 per bulk litre
iii	IMFL	Rs. 7/- per bulk litre

	Foreign Liquor Concentrates imported across Custom Frontier by IMFL Manufacturers	Rs. 15/- per bulk litre
(C)	Beer	Rs. 4/- per bulk litre
(D)	Wine	Rs. 7/- per bulk litre
	Wine Concentrates or Wine bulk imported across Custom Frontier by IMFL Manufacturers	Rs. 15/- per bulk litre

* In addition to import fee countervailing duty equal to excise duty is recoverable on import from other States.

(3) Procedure for Imported Foreign Liquor

Every manufacturer of liquor located outside state and who wishes to sale his produce in the State of Maharashtra has to register himself (his brand) with the Commissioner of State Excise under Form - K for which registration Fee of Rs. 16,69,800/- is charged. In addition to this, a registration fee is charged for each label as under :

Sr.No.	Description	Amount (Rs)
1	Every brand of IMFL , have ex- manufactory price up to Rs.30/- per litre	Rs.5000/-
2	Every brand of IMFL , have ex- manufactory price aboveRs.30/- and below Rs.70/- per litre	Rs.7000/-
3	Every brand of IMFL , have ex- manufactory price Rs.70/- and above per litre	Rs.10000/-
4	Every brand of beer and wine	Rs.5000/-