

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

a) **FOR CIVILIANS (OTHER THAN DEFENCE SERVICES)**

ITEM	EXCISE DUTY	M.R.P.
1. IMFL	300% of manufacturing cost or Rs. 300/- per proof litre whichever is higher	Manufacturing cost < Rs.120/-per bulk liter = M.C. x 5+ST If of manufacturing cost > Rs. 120/- per bulk liter = {(M.C.x5) + (M.C.-120 x 5) }+ ST
2.A. Mild Beer Less than 5% alcohol v/v	175% of manufacturing cost or Rs. 42/- per bulk litre whichever is higher	M.C. x 3.75+ST
B. Fermented Beer (more than 5% alcohol)	235% of manufacturing cost or Rs.80/- per bulk litre whichever is higher	M.C. x 4.60+ST
3. a) Wine	100% of manufacturing cost	Manufacturing cost < Rs. 40/- per bulk liter = M.C. x 3+ST If of manufacturing cost > Rs. 40/- per bulk liter = {(M.C. x 3) + (M.C.-40 x1)}+ST
b) Wine from Grapes grown within the state without addition of alcohol.	100% of manufacturing cost but duty is exempted till 30.12.2021.	--do--
c) Wines from grapes produced within the state with addition of alcohol.	125% of manufacturing cost	--do--
d) Wines from grapes imported from across customs frontier or from other state or blended with wine produced in the state with or without addition of alcohol	150% of manufacturing cost	--do--
e) Wines manufactured as foreign brand from the bulk wine or wine concentrate or grape juice or grape imported from across custom frontier or from other state or blended with wine produced in the state with or without addition of alcohol.	200% of manufacturing cost	--do--
4. Liquors Liquors other than Beer having alcohol less than 5% (declared as mild liquors vide notification dated 11.09.2002)	150% of manufacturing cost or Rs. 33/- per bulk litre whichever is higher.	M.C. x 3.5+ST
5. COUNTRY LIQUOR.		
a. Manufactured from other than cashew based spirit.	213% of manufacturing cost or Rs.135/- per proof litre whichever is higher.	M.C. x 4.5+ST
b. Manufactured from cashew & Mhowra flowers spirit from dated 20.07.2005.	Rs. 10/- per proof litre	-

Exemption of Excise Duty on wine.

The Government of Maharashtra has given 100% exemption of excise duty on wines, if manufactured from grapes produced in the State of Maharashtra for a period of 20 years i.e. from 2001 to 31.12.2021.

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 Canteen Stores Department" in capital letters.

ITEM	EXCISE DUTY w.e.f. 01.04.2011	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 + ST If of manufacturing cost > Rs. 120 = {(M,C. x 3.8) + (M.C.- 120 x 5)} + ST
RUM	60% of manufacturing cost or Rs. 135/- per proof litre whichever is higher.	manufacturing cost < Rs. 120/- = M.C. x 2.6 + ST If of manufacturing cost > Rs. 120/- = {(M,C. x 2.6) + (M.C.- 120 x 5)} + ST
WINE	The excise duty on wine manufactured from grapes produced in the State remitted 100% upto the year 2021.	manufacturing cost < Rs. 40/- = M.C. x 3.6 + ST If manufacturing cost > Rs. 40/- = {(M,C. x 3.6) + (M.C.- 40) x 3.6)} + ST
Beer (mild/fermented)	100% of manufacturing cost.	M.C. x 3.15 + ST

c) SPECIAL FEES FOR OVERSEAS IMPORT OF IMPORTED FOREIGN LIQUOR

ITEM	Rates of Special Fees	M.R.P.
Spirits	300% of Manufacturing Cost or Rs. 450/- per bulk litre whichever is higher.	manufacturing cost < Rs. 120/- = M.C. x 5 + Custom Duty + ST If of manufacturing cost > Rs. 120/- = {(M,C. x 5 + (M.C.- 120 5)} + Custom Duty + ST
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 MR_ exceeds Rs. 6000/-	M.C. x 2 + Special fee + Custom Fee + ST
Mild Beer	150% of Manufacturing Cost or Rs. 33/- per B.L. whichever is higher for mild beer.	M.C. x 3.5 + Custom Duty + ST
Fermented Beer	175% of Manufacturing Cost or Rs. 42/- per B.L. whichever is higher for mild beer.	M.C. x 4 + Custom Duty + ST

(2) Other Fees

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

- (i) Transport Fee (ii) Import Fee
(iii) Export Fee (iv) Label/brand Registration.

Sr.No.	Types of fees	Maharashtra
1.	Transport fee	
(A)	Molasses	Re. 1/- per metric ton
(B)	Alcohol used for manufacture of	
	1. Potable liquor	Rs. 2/- per bulk litre
	2. Industrial products	Re. 0.30 per bulk litre
	3. IMFL	Rs. 2/- per bulk litre
	4. Country Liquor	Re. 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	
	1. Potable Liquor	Rs. 2/- per bulk litre
	2. Industries	Re. 1.50/- per bulk litre
	3. IMFL	Re. 1/- having MRP below Rs. 500/- Rs. 6/- having MRP above Rs. 500/-
4.	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	
	1. For potable liquor RS/EN	Rs. 2/- per bulk litre
	2. For industries	Re.1.50 per bulk litre
	3. IMFL	Rs. 7/- per bulk litre
(C)	Beer	Rs. 4/- per bulk litre
(D)	Wine	Rs. 7/- 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 and removed from customs frontier-

- (a) The trade and import licensee desiring to remove the foreign liquor from the custom bond shall apply to the Commissioner of State Excise for authorization. The endorsement is made on the licence in Form FL-1 by charging fee of Rs. 2,50,000/- p.a. After such endorsement is made, the fees for registration and approval for labels are charged as follows:-

Type of Liquor	Number of Labels to be Approved	Fees for labels Approval
Spirits	(1) Upto 10 labels per authorized licensee	Rs. 10,000/- for each label per annum.
	(2) In excess of 10 labels	Rs. 5000/- for each label per annum.
For Wines and Beer	(1) Upto 10 labels per authorized licensee	Rs. 5000/- for each label per annum.
	(2) In excess of 10 labels.	Rs. 2,500/- for each label per annum.

- (b) 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.12,00,000/- 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 upto Rs. 30/- per litre	Rs. 5000/-
2.	Every brand of IMFL, have ex-manufactory price above Rs. 30/- and below Rs. 70/- per litre	Rs. 7500/-
3.	Every brand of IMFL, have ex-manufactory price Rs. 70/- and above per litre	Rs. 10,000/-
4.	Every brand of beer and wine	Rs. 5000/-