

(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	-