

PREVAILING RATES OF EXCISE DUTIES AND OTHER FEES

Sl.No.	Name of the items.	Prevailing Rates	
EXCISE DUTY			
1.	Foreign Liquor	MRP based Ad-valorem Excise duty	
2.	BEER		
3.	COUNTRY LIQUOR	Rs.30/= per LPL	
LITERAGE FEE			
4.	IMFL	Rs.10/= per BL	
5.	BEER	Rs.8/= per BL	
6.	COUNTRY LIQUOR	Rs.4/= per LPL	
BRAND REGISTRATION			
7.	NEW REGISTRATION	Rs. 80,000/=per brand per volume of liquor/beer	
8.	RENEWAL	Rs. 50,000/= per brand per volume of liquor/beer	
IMPORT FEE			
9.	IMFL	Rs. 20/= per BL	
10.	BEER	Rs. 10/= per BL	
11.	ENA/DENATURED SPIRIT	Rs. 3.60/= per BL	
IMPORT DUTY			
12.	ENA	Rs. 2/= per LPL	
HOLOGRAM FEE			
13.	COST OF HOLOGRAM	Rs. 1.08/= per label	
14.	ADMINISTRATIVE CHARGE	Rs. 0.16/= paise per label	
DISTILLERY / FOREIGN LIQUOR WAREHOUSE			
15.	LICENCE FEE of Distillery	Rs.5.00 lakh per annum.	
16.	WAREHOUSING FEE of Distillery	Rs. 9.50/= per case	
17.	BOTTLING FEE of Distillery	Rs.11.09/= per BL	
18.	WASTAGE FEE of FL Warehouse	Rs. 1.50 lakh per annum	
COUNTRY LIQUOR BOTTLING UNIT			
19.	ANNUAL LICENCE FEE	Rs. 5,00,000/-	
20.	Bottling fee	For 40° proof	Rs. 5.91/- per BL
21.		For 50° proof	Rs. 7.39/- per BL
22.		For 60° proof	Rs. 8.87/- per BL
23.	Warehousing fee	For 40° proof	Rs. 5.07/- per case
24.		For 50° proof	Rs. 6.33/- per case
25.		For 60° proof	Rs. 7.60/- per case
26.	Security money	Rs. 1,00,000/-	

EXCISE DUTY STRUCTURE OF MILITARY/PARA-MILITARY		
27.	LICENCE FEE OF CANTEEN TENANT SYSTEM	Rs. 24/= per annum
28.	RUM	Rs.30/= per LPL
29.	WHISKY/BRANDY/GIN	Rs.60/= per LPL
30.	BEER/CYDER/PERRY	Rs.5/= Per BL
ADDITIONAL GO-DOWN FEE		
31.	For the FL & CL shops located within the Agartala Municipal Corporation area.	@ Rs. 10/= per sq. feet per additional go-down per month.
32.	For the FL & CL shops located in other Municipal areas other than the Agartala Municipal Corporation area and for the different Nagar Panchayat areas of the State.	@ Rs. 7/= per sq. feet per additional go-down per month.
33.	For the FL & CL shops located other than the Agartala Municipal Corporation area, other Municipal areas and different Nagar Panchayats of the State.	@ Rs. 5/= per sq. feet per additional go-down per month.

1) 1 BL = 1 normal litre i.e. 1000 ml

2) 1 LPL(London Proof Litre) = 1 BL (Bulk Litre) ÷ 0.75
= 1.33 BL

LITERAGE FEE:- Literage fee is imposed on the sale of foreign liquor, country liquor and beer from the retailers, which is realised on monthly basis.

ADDITIONAL GO-DOWN FEE:- The rates of additional go-down fees for retail foreign liquor and country liquor shops in the State are given in the table below:-

Sl. No.	Category	Rates applicable
1.	For the FL & CL shops located within the Agartala Municipal Corporation area.	@ Rs. 10/- per sq. feet per additional go-down per month.
2.	For the FL & CL shops located in other Municipal areas other than the Agartala Municipal Corporation area and for the different Nagar Panchayat areas of the State.	@ Rs. 7/- per sq. feet per additional go-down per month.
3.	For the FL & CL shops located other than the Agartala Municipal Corporation area, other Municipal areas and different Nagar Panchayats of the State.	@ Rs. 5/- per sq. feet per additional go-down per month.

CASE:-

IMFL	BEER
1) 1 Case (750 ml) = 12 bottles	1) 1 Case (500 ml) = 12 bottles
2) 1 Case (375 ml) = 24 bottles	2) 1 Case (650 ml) = 12 bottles
3) 1 Case (180 ml) = 48 bottles	

VALUE ADDED TAX:-

VAT on Excise Duty = @ 35%

1. Strength of alcohol is measured in terms of 'Degree Proof'. 100° Proof is taken as base for determining the strength of Alcohol. So, the units like Over Proof (OP) and Under Proof (UP) are also used for the same purpose.
2. OP Spirit is highly volatile in nature with minimum water content and UP Spirit is spirit with maximum amount of water, which is calculated taking 100° Proof as base. Heat is required for converting to OP spirit while water needs to be added for conversion to UP Spirit.
3. Pure Alcohol (Ethanol) is impossible to obtain due to evaporative nature of Spirit. The strength of pure alcohol i.e. 100% alcohol = 175° Proof or 75° OP.
4. The volume of spirit/ENA is expressed in LPL (London Proof Litres) or PL (Proof Litre) and BKL (Bulk litre, equivalent to a Litre). E.g. 20,000 BKL or 33,600 LPL at 68° OP.
5. For making alcoholic beverage, the strength of ENA (68° OP) is reduced to 75° Proof by adding required water and additives. 75° Proof is suitable for human consumption. The strength of alcohol in the solution is assessed with Sykes Hydrometer (it contains reading of strength of alcohol in correspondent to reading of temperature).

ENA (of various strength, say, 68° OP) ---> Reduced to 75° Proof by adding water ---> Added Colour + Flavour and blended ---> Finished product of IMFL.

6. The mixing of water with ENA/Spirit is not additive but it is a net contraction of volume, which means the volume of ENA in the solution may change due to change in temperature during blending; as volume of ENA changes with temperature.
7. The volume of final product (i.e. Liquor) is expressed in BKL (Bulk Litre.). Let us convert units from BKL to LPL by taking an example of 1 Case of IMFL (containing 750 ml and 180 ml bottles) which is expressed in BL.
 - (a) $750\text{ml} * 12\text{ bottles} = 9000\text{ ml or }9\text{ Litres or }9\text{ BL}$
 $= 9 * 0.75$ [75° Proof is strength of finished liquor]
 $= 6.75\text{ LPL}$
 - (b) $180\text{ ml} * 48\text{ bottles} = 8640\text{ ml or }8.64\text{ Litres or }8.64\text{ BL}$
 $= 8.64 * 0.75$ [75° Proof is strength of finished liquor]
 $= 6.48\text{ LPL}$
8. Excise duty is levied on the ENA present in the final product (i.e. Liquor) and duty is collected on the volume expressed in LPL and not in BKL, so the conversion is necessary.