



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 117 Dispur, Thursday, 7th March, 2024, 17th Phalguna, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 6th March, 2024

No. 139880/1022.- In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, in the manner hereinafter appears, namely:-

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|------------------------------|----|---|
| Short title and commencement | 1. | (1) These rules may be called the Assam Excise (Amendment) Rules, 2024.
(2) They shall come into force on the first day of April, 2024. |
| Amendment of rule 1A | 2. | In the principal rules, in rule 1A, after clause (xlv), the following new clause (xlvi) shall be inserted, namely:-
“(xlvi) “Canteen Stores Depot (CSD) Cost Price” means landing price of liquor at the Canteen Stores Depot Bonded Warehouses, which includes the sum total of declared ex-manufactory price and Import or Transport Permit Fee as applicable.” |
| Amendment of rule 19 | 3. | In the principal Rules, in rule 19, in sub-rule (a),
(i) for clause I, and for the existing table, the following shall be substituted, namely:- |

“I. AD-VALOREM LEVY ON DIFFERENT BRANDS OF INDIA MADE FOREIGN LIQUOR, BEER, WINE, READY TO DRINK ALCOHOLIC LIQUOR FOR CIVIL CONSUMPTION:-			
(1)	Beer including Draught Beer	(a) Containing alcohol upto 5% v/v and cost price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.73 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.33/- per bottle of 650 ml or equivalent quantity. The Ad-valorem levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs.50.80 per BL.
		(b) Containing alcohol above 5% and cost price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.88 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.43/- per bottle of 650 ml or equivalent quantity.
(2)	India Made Spirit contained in RUM only.	GENERAL BRAND (RUM only) For MRP not exceeding Rs.350/- per bottle of 750 ml or equivalent quantity.	1.16 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.130/- per bottle of 750 ml or equivalent quantity.
(3)	India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	REGULAR BRAND For MRP not exceeding Rs.360/- per bottle of 750 ml or equivalent quantity.	1.32 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.152/- per bottle of 750 ml or equivalent quantity.
(4)	(a) India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	LUXURY BRAND (a) For MRP, above Rs.360/- but not exceeding Rs.500/- per bottle of 750 ml or equivalent quantity.	(a) 1.17 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.175/- per bottle of 750 ml or equivalent quantity.

	(b) India Made Spirit contained in RUM only.	(b) For MRP above Rs.350/- but not exceeding Rs.500/- per bottle of 750 ml or equivalent quantity.	(b) 1.17 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.175/- per bottle of 750 ml or equivalent quantity.
(5)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	ELEGANT BRAND For MRP above Rs.500/- but not exceeding Rs.700/- per bottle of 750 ml or equivalent quantity.	1.21 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.225/- per bottle of 750 ml or equivalent quantity.
(6)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	PREMIUM BRAND For MRP above Rs.700/- but not exceeding Rs.1100/- per bottle of 750 ml or equivalent quantity.	1.00 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.312/- per bottle of 750 ml or equivalent quantity.
(7)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	CLASSIC PREMIUM BRAND For MRP above Rs.1100/- per bottle of 750 ml or equivalent quantity.	0.66 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.530/- per bottle of 750 ml or equivalent quantity.
(8)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations containing alcohol 50 ^o UP.	CHEAP BRAND Containing alcohol at 50 ^o UP or 28.53% V/V.	0.66 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.30/- per bottle of 750 ml or equivalent quantity.

(9)	Ready to drink alcoholic beverages		0.44 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.14/- per bottle of 275 ml or equivalent quantity.
(10)	Wines		0.25 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP, subject to a minimum of Rs.43/ per bottle of 750 ml or equivalent quantity.

(ii) for clause II, the following shall be substituted, namely:- „

“II. AD-VALOREM LEVY ON DIFFERENT BRANDS OF INDIA MADE FOREIGN LIQUOR, BEER, WINE, READY TO DRINK ALCOHOLIC LIQUOR FOR DEFENCE AND OTHER PARAMILITARY FORCE’S CONSUMPTION THROUGH CANTEEN STORES DEPOT (CSD) BONDED WAREHOUSES AND PARAMILITARY WHOLESALE WAREHOUSES:			
(1)	Beer	(a) Containing alcohol upto 5% v/v and Canteen Stores Depot (CSD) Cost Price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.53 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.16/- per bottle of 650 ml or equivalent quantity.
		(b) Containing alcohol above 5% and Canteen Stores Depot (CSD) Cost Price range from 0 and above per bottles of 650 ml size or equivalent quantity.	0.63 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.20/- per bottle of 650 ml or equivalent quantity.
(2)	India Made Spirit contained in RUM only.	GENERAL BRAND (RUM only) For Canteen Stores Depot (CSD) Cost Price not exceeding Rs.80/- per bottle of 750 ml or equivalent quantity.	0.92 times of Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.60/- per bottle of 750 ml or equivalent quantity.
(3)	India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.	REGULAR BRAND For Canteen Stores Depot (CSD) Cost Price not exceeding Rs.75/- per bottle of 750 ml or equivalent quantity.	0.96 times of Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.67/- per bottle of 750 ml or equivalent quantity.

(4)	<p>(a)India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.</p> <p>(b)India Made Spirit contained in RUM only.</p>	<p>LUXURY BRAND</p> <p>(a) For Canteen Stores Depot (CSD) Cost Price above Rs.75/- but not exceeding Rs.110/- per bottle of 750 ml or equivalent quantity.</p> <p>(b) For Canteen Stores Depot (CSD) Cost Price above Rs.80/- but not exceeding Rs.110/- per bottle of 750 ml or equivalent quantity.</p>	<p>(a) 0.82 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.78/- per bottle of 750 ml or equivalent quantity.</p> <p>(b) 0.82 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.78/- per bottle of 750 ml or equivalent quantity.</p>
(5)	<p>India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.</p>	<p>ELEGANT BRAND</p> <p>For Canteen Stores Depot (CSD) Cost Price above Rs.110/- but not exceeding Rs.160/- per bottle of 750 ml or equivalent quantity.</p>	<p>0.80 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.100/- per bottle of 750 ml or equivalent quantity.</p>
(6)	<p>India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.</p>	<p>PREMIUM BRAND</p> <p>For Canteen Stores Depot (CSD) Cost Price above Rs.160/- but not exceeding Rs.260/- per bottle of 750 ml or equivalent quantity.</p>	<p>0.73 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.135/- per bottle of 750 ml or equivalent quantity.</p>
(7)	<p>India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.</p>	<p>CLASSIC PREMIUM BRAND</p> <p>For Canteen Stores Depot (CSD) Cost Price above Rs.260/- per bottle of 750 ml or equivalent quantity.</p>	<p>0.64 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.262/- per bottle of 750 ml or equivalent quantity.</p>

(8)	India Made Spirit contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations containing alcohol 50° UP	CHEAP BRAND Containing alcohol at 50° UP or 28.53% V/V.	0.60 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.20/- per bottle of 750 ml or equivalent quantity.
(9)	Ready to drink alcoholic beverages		0.40 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.10/- per bottle of 275 ml or equivalent quantity.
(10)	Wines		0.75 times of the Canteen Stores Depot (CSD) Cost Price, subject to a minimum of Rs.60/ per bottle of 750 ml or equivalent quantity.

RAKESH KUMAR,

Commissioner & Secretary to the Government of Assam,
Excise Department, Dispur, Guwahati-6.