



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 574 Dispur, Saturday, 4th December, 2021, 13th Agrahayana, 1943 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
EXCISE DEPARTMENT

## NOTIFICATION

The 3rd December, 2021

**No. 176/2016/Pt-I/29.-** 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, namely:-

Short title and commencement 1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2021.

(2) They shall come into force from the date of 10<sup>th</sup> December, 2021.

Amendment of rule 19 2. In the principal Rules, in rule 19, in sub-rule (a),

(i) in the first para, in last line, at the end, for the words, “under sub-rule V of rule 19(a)”, the words “under clause IV of this rule” shall be substituted.

(ii) in clause I, for the existing provision the following shall be substituted, namely:-

“I. Prescribed *Ad-valorem* levy on different brands of India Made Foreign Liquor for civil consumption:

(i)	<b>BEER INCLUDING DRAUGHT BEER</b>	<p>(a) Containing alcohol upto 5% v/v.</p> <p>(b) Containing alcohol above 5% cost price range from 0 and above per case of 12 bottles of 650 ml size or equivalent quantity or 7.8 BL.</p>	<p>0.57 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP. The Ad-valorem levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs.32 per BL.</p> <p>0.82 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.</p>
(ii)	<b>India Made Spirit</b> contained in <b>RUM</b> only.	<b>GENERAL BRAND (RUM only)</b> For MRP less than Rs.301 per bottle of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size.	0.82 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.
(iii)	<b>India Made Spirit</b> contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable	<b>REGULAR BRAND</b> For MRP less than Rs.271 per bottle of 750 ml, Rs.136 per bottle of 375 ml and Rs.71 per bottle of 180 ml size.	1.05 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.

	alcoholic preparations excluding Rum.		
(iv)	<p><b>(a)India Made Spirit</b> contained in Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations excluding Rum.</p> <p><b>(b)India Made Spirit</b> contained in <b>RUM</b> only.</p>	<p><b>LUXURY BRAND</b> For MRP equal to or more than Rs.271 per bottle of 750 ml, Rs.136 per bottle of 375 ml and Rs.71 per bottle of 180 ml size but less than Rs.401 per bottle of 750 ml, Rs.201 per bottle of 375 ml and Rs.101 per bottle of 180 ml size.</p> <p>For MRP equal to or more than Rs.301 per bottle of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size but less than Rs.401 per bottle of 750 ml, Rs.201 per bottle of 375 ml and Rs.101 per bottle of 180 ml size.</p>	<p>0.86 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.105 per bottle of 750 ml or equivalent quantity.</p> <p>0.86 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.105 per bottle of 750 ml or equivalent quantity.</p>
(v)	<b>India Made Spirit</b> contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	<p><b>ELEGANT BRAND</b> For MRP equal to or more than Rs.401 per bottle of 750 ml, Rs.201 per bottle of 375 ml and Rs.101 per bottle of 180 ml size but less than Rs.601 per bottle of 750 ml, Rs.301 per bottle of</p>	0.84 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.126 per bottle of 750 ml or equivalent quantity.

		375 ml and Rs.151 per bottle of 180 ml size.	
(vi)	<b>India Made Spirit</b> contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	<b>PREMIUM BRAND</b> For MRP equal to or more than Rs.601 per bottle of 750 ml, Rs.301 per bottle of 375 ml and Rs.151 per bottle of 180 ml size but less than Rs.1001 per bottle of 750 ml, Rs.501 per bottle of 375 ml and Rs.251 per bottle of 180 ml size.	0.76 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.185 per bottle of 750 ml or equivalent quantity.
(vii)	<b>India Made Spirit</b> contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations.	<b>CLASSIC PREMIUM BRAND</b> For MRP equal to or more than Rs.1001 per bottle of 750 ml, Rs.501 per bottle of 375 ml and Rs.251 per bottle of 180 ml size.	0.43 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.300 per bottle of 750 ml or equivalent quantity.
(viii)	<b>India Made Spirit</b> contained in Rum, Brandy, Whisky, Gin, Liquor cordials and other similar potable alcoholic preparations containing alcohol 50° UP.	<b>CHEAP BRAND</b> Containing alcohol 50° UP.	0.62 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.24 per bottle of 750 ml or equivalent quantity.

(ix)	<b>READY TO DRINK ALCOHOLIC BEVERAGES</b>		0.40 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.10.60 per bottle of 275 ml or equivalent quantity.
(x)	<b>Wines</b>		0.13 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. 34.70 per bottle of 750 ml or equivalent quantity.”

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