

GOVERNMENT OF ODISHA  
EXCISE DEPARTMENT

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No. 2011 / Ex., Dated, Bhubaneswar, 31<sup>st</sup> March, 2014  
I Ex-35/2013

From

Shri S.P. Thakur, IAS  
Principal Secretary to Government

To

The Excise Commissioner,  
Odisha, Cuttack

**Sub: EXCISE DUTY, FEE STRUCTURE AND GUIDELINES FOR THE YEAR 2014-15.**

Sir,

I am directed to invite a reference to your letter No.6299 dated 04.12.2013 on the above subject and to say that Government after careful consideration have been pleased to decide to adopt the Excise Duty, Fee Structure and Guidelines for settlement of Excise Shops and establishments for the year 2014-15 in the following manner:-

**1. LICENCE FEE FOR BREWERIES.**

Licence may be renewed for the year 2014-15 on payment of licence fees as follows.

Sl. No.	Production capacity (in Bulk Liters)	Annual Licence Fee (₹ in Lakhs)
1.	Up to 1,20,00,000	₹ 72.00
2.	1,20,00,001 to 1,80,00,000	₹ 96.00
3.	1,80,00,001 to 4,00,00,000	₹ 132.00
4.	4,00,00,001 and above	₹ 156.00

**2) BOTTLING FEES (FORM NO.F.L. 14)**

- i. @ ₹ 7.00 per BL of BEER manufactured
- ii. @ ₹ 8.00 per BL of Beer manufactured of brands other than the own brand.

**3) LICENCE FEE FOR DISTILLERIES & BOTTLING UNITS.**

**COMPOUNDING AND BLENDING (ONE OR MORE OPERATIONS).**

Licence may be renewed for the year 2014-15 on payment of license fees as follows:

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*31/3/14*

(a) License fee for Distilleries

Sl. No.	Production capacity (In Proof Liters)	Annual Licence Fee (₹. In lakhs)
1.	Upto 10,00,000	₹ 18.00
2.	10,00,001 to 30,00,000	₹ 40.00
3.	30,00,001 to 60,00,000	₹ 54.00
4.	60,00,001 to 1 Crore	₹ 68.00
5.	1 Crore one and above	₹ 90.00

(b) License fee for Bottling Units (Compounding and Blending)

Sl. No.	Production capacity (In Proof Liters)	Annual Licence Fee (₹. In lakhs)
1.	Upto 10,00,000	₹ 18.00
2.	10,00,001 to 30,00,000	₹ 40.00
3.	30,00,001 to 60,00,000	₹ 54.00
4.	60,00,001 to 1 Crore	₹ 68.00
5.	1 Crore one and above	₹ 90.00

4) **BOTTLING FEES FOR IMFL.**

1	Bottling fee in respect of own brand.	₹.8.00 per LPL of IMFL manufactured.
2	Bottling fee in respect of brands other than own brand	₹ 13.00 per LPL of IMFL manufactured.

5) **ANNUAL LICENCE FEE FOR E.N.A. COLUMNS - ₹ 7.20 lakh**

6) **ANNUAL LICENCE FEE FOR WINE PRODUCING UNITS - ₹ 2.40 lakh**

7) **APPLICATION FEE (NON-REFUNDABLE) FOR GRANT OF LICENCE FOR BREWERY, WINERY, BOTTLING UNITS, DISTILLERY ETC. - ₹ 90,000/-**

8) a. **Application fee (non-refundable) for renewal of licence of Brewery Distillery, Bottling Units etc. - ₹ 36,000/-**

b. **Application fee (non-refundable) for grant of NOC/ Extension of NOC for establishment of new Distilleries/ Bottling Unit. - ₹ 36,000/-**

9) The MGQ for lifting and use of molasses by the Distilleries shall be fixed at the formula at par with last year. In case of short lifting, the unit has to pay utilization fee as fixed by the Govt. from time to time.

*S. Thakur*  
a) Licence fees for Trading on Molasses - ₹ 3,60,000/-

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- b) Units using molasses for other than Distilleries i.e. for industrial purposes will pay an Annual Licence Fee of ₹ 1,20,000/-.
- c) Units using molasses for cattle feed purposes will pay an Annual Licence Fee of ₹ 24,000/-.
- d) License fee for trading of molasses for Industrial purpose of ₹ 6,00,000/-.
- e) The application fee (Non-refundable) in respect of licenses for the above purpose shall be ₹ 12,000/- except for Trading for which the application fee shall be ₹ 24,000/-.
- f) "Gudakhu" and similar small scale purpose, arrival license fees will be ₹ 36,000/-.

**10) EXCISE DUTY ON IMFL AND BEER.**

1)	BEER	STRENGTH	EXCISE DUTY
a)	Beer made in India	Up to 5% v/v Above 5% v/v	₹ 30/- Per BL ₹ 30/- per BL
b)	Beer Imported from Foreign Countries		₹ 30/- Per BL
c)	Draught Beer	Up to 5% v/v Above 5%v/v	₹ 30/- Per BL ₹ 30/- Per BL
d)	Diet Beer	Up to 5% v/v Above 5%v/v	₹ 30/- Per BL ₹ 30/- Per BL
e)	Canned Beer	Up to 5% v/v Above 5%v/v	₹ 30/- Per BL ₹ 30/- Per BL
f)	Breezer/ Low Alcoholic Beverage	Up to 5% v/v	₹ 30/- Per BL

*Gudakhu*  
*3/7/14*

2)	IMFL	Strength	Excise Duty
a)	India made Whisky, Gin, Rum, Brandy and Vodka (Landing cost at Odisha State Beverages Corporation less than ₹ 850/- per case)	75 <sup>0</sup>	₹ 204/- per LPL
b)	India made Whisky, Gin, Rum, Brandy and Vodka(Landing Cost at Odisha State Beverages Corporation between ₹851/- to 1500/- per case)	75 <sup>0</sup>	₹ 240/- per LPL
c)	India made Whisky, Gin, Rum, Brandy and Vodka(Landing Cost at Odisha State Beverages Corporation between ₹.1501/- to 2500/- per case)	75 <sup>0</sup>	₹ 270/- per LPL
d)	India made Whisky, Gin, Rum, Brandy and Vodka (Landing cost at OSBC at ₹.2501/- or more per case.	75 <sup>0</sup>	₹ 300/- per LPL