GOVERNMENT OF ORISSA EXCISE DEPARTMENT

From

Shri P. K. Panda, IAS

Additional Secretary to Government

To

Excise Commissioner, Odisha, Cuttack

Sub:

Revision of Excise Duty structure for remaining period of the current financial year

I am directed to invite the reference to your letter No. 07, dated 18.2.2019 and to say that Government, after careful consideration, have been pleased to revise the excise duty, countervailing duty and vend fee structure applicable on certain excisable goods for the remaining part of the financial year with immediate effect.

Beer- Civil

		Strength	ED/ CVD/ VF= Specific Component*BL + Ad Valorem			
SL	Category of BEER		Specific Component (₹ Per BL)		Ad valorem Component (₹ as % on landing Cost)	
		Q	EXISTING	AMENDED	EXISTING	AMENDED
1	All types of India made Beer	Above 5%v/v, but below 8% v/v	50	55	40%	40%
2	All types of Beer imported from other countries	Up to 5% v/v	15	35	20%	20%
-		Above 5%v/v, but below 8% v/v	25	55	20%	20%

Ready to Drink Beverages of low alcoholic strength (RTDs) - Civil

Neat	iy to billik beverag	es of low alcon				
		Strength	ED/ CVD/ VF= Specific Component*BL + Ad Valorem			
SL	Category		Specific Component		Ad valorem Component	
JL			(₹ Per BL)		(₹ as % on landing Cost)	
			EXISTING	AMENDED	EXISTING	AMENDED
1	Ready to Drink Low Alcoholic Beverages imported from other countries	Up to 5% v/v	15	35	20%	20%

Rach

	India made Ready to Drink Low Alcoholic	Above 5%v/v, but below 8%	50	55	40%	40%
	Beverages Ready to Drink Low Alcoholic Beverages	v/v Above 5%v/v, but below 8%	25	55	20%	20%
3	imported from other countries	V/V				

Foreign Liquor (Including IMFL & FMFL)& WINE- CIVIL

		ED/ CVD/	VF = Specific Com	Policie Li L	
		ED/ CVD/ VF = Specific Component Specific Component		Ad valorem	Ad valorem Component
Category of Liquor	Strength (UP)	Component (₹ Per LPL)	(₹ Per LPL)	Component (₹ as % on landing Cost)	(₹ as % on landing Cost) AMENDED
		EXISTING	AMENDED	EXISTING	
India made whisky, Gin, Rum, Brandy, Vodka& other	75°	360	400	50%	45%
liqueurs					
Rum, Brandy, Vodka & other liqueurs imported in	75° to 80°	360	400	50%	45%
bottled in					
Wine Imported from other	12° to 36°	100	200	20%	20%
	India made whisky, Gin, Rum, Brandy, Vodka& other liqueurs Whisky Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India Wine Imported	India made whisky, Gin, Rum, Brandy, Vodka& other liqueurs Whisky Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India Wine Imported from other 75° to 80° 12° to 36°	India made whisky, Gin, Rum, Brandy, Vodka& other liqueurs Whisky Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India Wine Imported from other EXISTING 75° 360 360 360 75° to 360 360 12° to 36° 100	India made whisky, Gin, Rum, Brandy, Vodka& other liqueurs Whisky Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India Wine Imported from other countries EXISTING AMENDED 400 400 400 200	India made whisky, Gin, Rum, Brandy, Vodka& other liqueurs Whisky Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India Wine Imported from other India made whisky, Gin, Rum, Brandy, Vodka & other liqueurs imported in bulk & bottled in India 12° to 36° 100 200 20%

Excise Duty on CL other than OS i.e. ENA based CL and AKSA 40 (ACSIL)

	Exci	se Duty on	CL other	than OS i.e. I	IDINE - Specific Co	omponent*LPL + Ad	Valorem
	SL	Category of Liquor	Strength	ED/ C\ Specific Component (₹ Per LPL) EXISTING	Specific Confidence Specific Component (₹ Per LPL) AMENDED	Ad valorem Component (₹as % on landing Cost) EXISTING	Ad valorem Component (₹as % on landing Cost) AMENDED
,	1	Country Liquor from	40° UP	100	130	20%	40%
	2	ACSIL Country Liquor from other	50° UP	100	130	50%	45%
	3	suppliers Country Liquor from	60° UP	90	100	50%	45%
	J	other suppliers	•			001	Page 2 of 4

FMFL/ IMFL/Wine/Beer Supplies to Troops and Military Bodies

Excise duties (or Countervailing duties or vend fee) on FMFL , IMFL, Wine & Beer supplied to troops & military bodies is revised from 65% to 70% of rate of duties applicable on corresponding / similar civil products, except for rum. For rum, the applicable defense duty rate is revised from 55% to 60% of the civil duty rate.

The relevant provisions of the Excise Policy, 2018-19 communicated vide

The relevant provisions of the montioned above. You are, therefore,
The relevant provisions of the same with requested to take all necessary steps for implementation of the same with
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requested to take an instance of the requested to the
immediate effect.
By order of the Governor
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Additional Secretary to Government
6 2 2019
Memo No/Ex Dated 06.03.2019 6/3/2019 Memo No/Ex Dated 06.03.2019 6/3/2019
Memo No/Ex Dated 06 03 03 00 of Revenue, Odisha, Cuttack/All Copy forwarded to the Secretary, Board of Revenue, Odisha, Cuttack/All
Copy forwarded to the Secretary, Board of Collectors/All EDCs/All Supdts. of Excise for information and necessary action.
Collectors/All EDCS/All Suputor of
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Additional Secretary to Government
Additional Secretary to 6/3/2019
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Additional Secretary to Government Additional Secretary to Government (a) Additional Secretary to Government (b) Additional Secretary to Government (c) Additional Secretary to Government (d) Additional Secretary to Government (e) Additional Secretary to Government (e) Additional Secretary to Government (f) Additional Secretary to Hon/ble Minister, Excise / Private (f) Additional Secretary to Hon/ble Minister,
Country to Chief Secretary, Odisha / P.S. to De-cum-ACS,
Secretary to Chief Secretary, Odisha / P.S. to De same Secretary to Chief Secretary, Odisha / DC-cum-ACS, information of Hon'ble Minister, Excise/ Chief Secretary, Odisha / DC-cum-ACS,
information of Horrible Timeser,
Odisha.
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Additional Secretary to Government
5 Dated 06:02:2019
Memo No. /Ex Dated 66.03.2019 to Government, Finance Copy forwarded to the Principal Secretary to Government, Finance
Copy forwarded to the Filler
Department for information and necessary action.
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Additional Secretary to Government

Memo No. /Ex Dated 06.03.2019 Copy forwarded to the Managing Director, OSBCL Ltd., Bhubaneswar for
information and necessary action. Additional Secretary to Government
Memo No/Ex Dated Ob 03 2019 6/3/2019 Copy forwarded to the Head State Portal, IT Center, Secretariat Building for
information and necessary action. Additional Secretary to Government 6 3 2019