

**GOVERNMENT OF ORISSA  
EXCISE DEPARTMENT**

\*\*\*

No. 1142 / Ex., dated 06.03.2019  
II-Ex-160/2018

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**

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

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

SL	Category	Strength	ED/ CVD/ VF= Specific Component*BL + Ad Valorem			
			Specific Component (₹ Per BL)		Ad valorem Component (₹ 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	<b>35</b>	20%	<b>20%</b>

*R.P.*

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

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

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

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

SL	Category of Liquor	Strength	ED/ CVD/ VF = Specific Component*LPL + Ad Valorem			
			Specific Component (₹ Per LPL) <b>EXISTING</b>	Specific Component (₹ Per LPL) <b>AMENDED</b>	Ad valorem Component (₹ as % on landing Cost) <b>EXISTING</b>	Ad valorem Component (₹ as % on landing Cost) <b>AMENDED</b>
1	Country Liquor from ACSIL	40° UP	100	<b>130</b>	20%	<b>40%</b>
2	Country Liquor from other suppliers	50° UP	100	<b>130</b>	50%	<b>45%</b>
3	Country Liquor from other suppliers	60° UP	90	<b>100</b>	50%	<b>45%</b>

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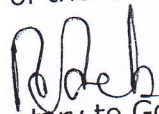


## FMFL/ IMFL/Wine/Beer Supplies to Troops and Military Bodies

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 letter no.1487, stand modified to the extent mentioned above. You are, therefore, requested to take all necessary steps for implementation of the same with immediate effect.

By order of the Governor

  
Additional Secretary to Government

**Memo No.** 1143 / **Ex Dated** 06.03.2019

6/3/2019

Copy forwarded to the Secretary, Board of Revenue, Odisha, Cuttack/All Collectors/All EDCs/All Supdts. of Excise for information and necessary action.

  
Additional Secretary to Government

**Memo No.** 1144 / **Ex Dated** 06.03.2019

6/3/2019

Copy forwarded to the Private Secretary to Hon'ble Minister, Excise / Private Secretary to Chief Secretary, Odisha / P.S. to DC-cum-ACS, Odisha for kind information of Hon'ble Minister, Excise/ Chief Secretary, Odisha / DC-cum-ACS, Odisha.

  
Additional Secretary to Government

**Memo No.** 1145 / **Ex Dated** 06.03.2019

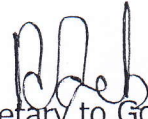
6/3/2019

Copy forwarded to the Principal Secretary to Government, Finance Department for information and necessary action.

  
Additional Secretary to Government

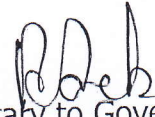
6/3/2019

**Memo No.** 1146 / **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.** 1147 / **Ex Dated** 06.03.2019 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