

**GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR**

NOTIFICATION

The 20th November 2015

No. TAX-433/2013-14: In exercise of the powers conferred by section 22 of the Arunachal Pradesh Excise Act, 1993(Act no 6 of 1993) and in partial modification of earlier Govt order No. 433/2013-14 dated 29th August, 2014 & Ex-481/2013-14 Dtd 21st November, 2014, the Governor of Arunachal Pradesh is pleased to revise the Excise Duty rate, import fee and Export fee on IMFL/Beer with immediate effect as shown in the table below:

Table -A Revision of excise duty (for Civilian)

Sl No.	Particular	Proposed slab	Excise duty
		Cost price per case of 12 bottles of 750ml size or equivalent quantity with 75 degree proof spirit	Per case
1	IMFL (whisky, brandy, Rum, gin, vodka)	General brand -Below Rs.599/-	Rs.135.00
		Regular brand -Rs.600/- to Rs.749/-	Rs.135.00
		Luxury/Delux brand -Rs.750/- to Rs.1199/-	Rs.302.40
		Premium brand -Rs.1200/- to Rs.3250/-	Rs.302.40
		Classic premium brand Rs.3251/- to Rs.7999	Rs.302.40
		Classic and premium brand Rs. 8000.00 and above	Rs.600.00
2	Beer	Alcohol below 5%	Rs.28.20
		Alcohol above 5%	Rs.28.20
3	Wine	Containing not more than 42% proof spirit	Rs.180.00
		Containing more than 42% proof spirit	Rs.180.00
4	Champagne	All categories	Rs.46.80

Table-B Revision of excise duty for (Military/Paramilitary)

Sl.No.	Particular	Proposed slab	Excise duty Per case
1	IMFL	General -up to Rs.599/-	Rs.54.00
		Regular -Rs.600/- to Rs.749/-	Rs.54.00
		Luxury/Deluxe -Rs.750/- to Rs.1199/-	Rs.133.60
		Premium -Rs.1200/- to Rs.3250/-	Rs.133.60
		Classic premium -Rs.3251/- and above	Rs.133.60
3	Beer	Alcohol below 5%	Rs.7.30
		Alcohol above 5%	Rs.7.30
4	Wine	Wine containing not more than 42% proof spirit	Rs.80.50
		Wine containing more than 42% proof spirit	Rs.80.50
5	Champagne	All categories	Rs.21.10

Table-C Revision of import fee on IMFL/Beer (Both Civilian AND Military/Paramilitary)

Sl.No	Items	Rate of import fee per case on IMFL/Beer
1.	Whisky, Brandy, Gin, Rum, Wine, Vodka and Champagne	Rs.100.00
2.	Beer	Rs.100.00

Table-D (Revision of Export fee on IMFL/Beer)

Sl.No	Item	Rate per Case	Export fee
1.	IMFL except Brandy (Whisky, Rum, Vodka, Gin)	a)Amount exceeding Rs.749.00 per case.	Rs.5.00
		b) Rs.749.00 and below per case	Rs.5.00
2.	Brandy	a)Amount exceeding Rs.499.00 per case	Rs.5.00
		b) Rs.499.00 and below per case	Rs.5.00
3.	Wine	-	Rs.5.00

