

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

**NOTIFICATION**

The 20<sup>th</sup> 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 29<sup>th</sup> August, 2014 & Ex-481/2013-14 Dtd 21<sup>st</sup> 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)	<b>General brand</b> -Below Rs.599/-	<b>Rs.135.00</b>
		<b>Regular brand</b> -Rs.600/- to Rs.749/-	<b>Rs.135.00</b>
		<b>Luxury/Delux brand</b> -Rs.750/- to Rs.1199/-	<b>Rs.302.40</b>
		<b>Premium brand</b> -Rs.1200/- to Rs.3250/-	<b>Rs.302.40</b>
		<b>Classic premium brand</b> Rs.3251/- to Rs.7999	<b>Rs.302.40</b>
		Classic and premium brand Rs. 8000.00 and above	<b>Rs.600.00</b>
2	Beer	Alcohol below 5%	<b>Rs.28.20</b>
		Alcohol above 5%	<b>Rs.28.20</b>
3	Wine	Containing not more than 42% proof spirit	<b>Rs.180.00</b>
		Containing more than 42% proof spirit	<b>Rs.180.00</b>
4	Champagne	All categories	<b>Rs.46.80</b>

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

Sl.No.	Particular	Proposed slab	Excise duty Per case
1	IMFL	<b>General</b> -up to Rs.599/-	Rs.54.00
		<b>Regular</b> -Rs.600/- to Rs.749/-	Rs.54.00
		<b>Luxury/Deluxe</b> -Rs.750/- to Rs.1199/-	Rs.133.60
		<b>Premium</b> -Rs.1200/- to Rs.3250/-	Rs.133.60
		<b>Classic premium</b> -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	<b>Rs.100.00</b>
2.	Beer	<b>Rs.100.00</b>

**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.	<b>Rs.5.00</b>
		b) Rs.749.00 and below per case	<b>Rs.5.00</b>
2.	Brandy	a)Amount exceeding Rs.499.00 per case	<b>Rs.5.00</b>
		b) Rs.499.00 and below per case	<b>Rs.5.00</b>
3.	Wine	-	<b>Rs.5.00</b>

