



Government of West Bengal
Excise Directorate
Revenue-I Section
32, B.B. Ganguly Street, Kolkata-700012

Ph: 033-22370034 e-mail:crs@wbexcise.gov.in

No. C-391E

Date: 19.07.24

O R D E R

In exercise of the powers conferred by the first proviso to sub-rule (5) of Rule 35 of the West Bengal Excise (India Made Liquor) Rules, 2010 published vide Excise Department Notification No. 1320-EX dated 12.11.2010, as subsequently amended, and in supersession of all earlier orders in this regard, the distributor, wholesaler and retailer margins for packaged India Made Liquor (IML) products are fixed as follows with effect from 14.08.2024:

Alcoholic Strength of packaged India Made Liquor (IML) in degree Under Proof or % V/v	Distributor Margin (% of AVM* for Distributor)	Wholesale Margin (% of AVM* for Wholesaler)	Retail Margin (% of AVM* for Retailer)
80 ⁰ UP or 11.4 % V/v	1.5	1.25	7.0
70 ⁰ UP or 17.1 % V/v	1.5	1.25	7.0
60 ⁰ UP or 22.8 % V/v	1.5	1.25	7.0
50 ⁰ UP or 28.5 % V/v	1.5	1.5	7.0
Above 50 ⁰ UP or 28.5 % V/v up to 25 ⁰ UP or 42.8 % V/v	1.5	1.5	7.0

*AVM means "Admissible Value for Margins" and shall be as follows: -

- AVM for Distributors – Sum total of Declared Price, Inventory Management Cost, Production Fee, Excise Duty and Additional Excise Duty and any other fee/cost allowed at the manufacturer/importer level.
- AVM for Wholesaler– Sum total of Declared Price, Inventory Management Cost, Production Fee, Excise Duty, Additional Excise Duty, any other fee/cost allowed at the manufacturer/importer level and Distributor Margin.
- AVM for Retailers – Sum total of Declared Price, Inventory Management Cost, Production Fee, Excise Duty, Additional Excise Duty, and any other fee/cost allowed at the manufacturer/importer level, Distributor Margin and Wholesaler Margin.

This order is issued with the approval of the State Government.

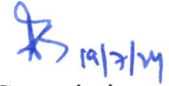

Excise Commissioner
West Bengal

No. C-391/1(3) E

Date: 19.07.24

Copy forwarded for kind information to: -

1. The Additional Chief Secretary to the Government of West Bengal, Finance Department.
2. The Managing Director, West Bengal State Beverages Corporation Ltd.
3. The P.S to MOS, Finance Department.

 19/7/24

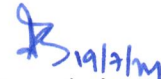
Excise Commissioner
West Bengal

No. C-391/1/1(6) E

Date: 19.07.24

Copy forwarded for information and necessary action to: -

1. The Special / Additional Excise Commissioner / Sr. / Joint Commissioner of Excise / Deputy Commissioner of Excise,
2. The Superintendent of Excise, All Excise Districts. She / he is requested to cause service of this order to all concerned.
3. The licensee, All Foreign Liquor Manufactories / Breweries / India Made Liquor Bottling Plants.
4. All Licensed Distributors registered with WBSBCL.
5.
6. Guard File.

 19/7/24

Excise Commissioner
West Bengal