

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 7th March, 2024

No. 404834-S/E&T-2024/3893.—In exercise of the powers conferred by Section 58 read with Section 31 & 32 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), as applicable to U.T., Chandigarh and all other powers enabling him in this behalf, the Administrator, Union Territory, Chandigarh, is pleased to make the following Orders, further to amend the Punjab Excise Fiscal Orders, 1932, as in force in the Union Territory, of Chandigarh, by dispensing with the condition of previous publication in view of the powers conferred by proviso to sub-Section (3) of Section 58 of the Punjab Excise Act, 1914, on being satisfied that the circumstances exist which render it necessary to take immediate action and the Orders be brought into force at once, therefore :—

1. These Orders may be called the Punjab Excise Fiscal (Chandigarh 1st Amendment) Orders, 2024.
2. These Orders shall come into force with effect from the 1st April, 2024.
3. In the Punjab Excise Fiscal Orders, 1932, as in force in Union Territory of Chandigarh (hereinafter called the said Orders), in Order 1, in the table for item No. (1), (3)(a),(3)(b) & (4), the following shall be substituted, namely :—

"(1) Excise Duty on Country Liquor (Country Liquor 50 Degree, 60 Degree & 65 Degree) shall be charged @Rs.42/- per proof litre

(3)(a) Excise Duty on Indian Made Foreign Liquor (IMFL) shall be charged as under :—

| S. No. | Range of Ex-Distillery Price (EDP) | Rate of Excise Duty (ED) |
|--------|------------------------------------|--------------------------|
| 1. | 1-650 | 66/- per PL |
| 2. | 651-950 | 76/- per PL |
| 3. | 951-1200 | 90/- per PL |
| 4. | 1201-1500 | 102/- per PL |
| 5. | 1501-2500 | 128/- per PL |
| 6. | 2501-3500 | 185/- per PL |
| 7. | 3501-4500 | 205/- per PL |
| 8. | 4501-7000 | 295/- per PL |
| 9. | 7001 & above | 370/- per PL |

(3)(b) Excise Duty/ Assessment Fee on Imported Foreign Liquor, Imported Beer, Imported Wine, Champagne, Cider, RTD, Liqueur shall be charged as under: -

| S. No. | Type of Liquor | Rate of Excise Duty |
|--------|-----------------------------------------------|---------------------------|
| 1. | Imported Foreign Liquor | Rs. 265/- per proof litre |
| 2. | Imported Beer | Rs. 45/- per bulk litre |
| 3. | Imported Wine, Champagne, Cider, RTD, Liqueur | Rs. 20/- per bulk litre |

The Excise Levies in case of Imported Beer will be applicable on Super Mild Beer, Light, Strong & Draught Beer.

- (4) Excise Duty on Indian Made Foreign Liquor, Rum, Imported Foreign Liquor, Imported Beer, Indian Wine, Imported Wine, Cider, Champagne, etc. when issued/supplied to troops/ military canteens, shall be charged as under :—

| S. No. | Type of Liquor | Rate of Excise duty |
|--------|-----------------------------|--------------------------|
| 1. | Indian Made Foreign Liquor | Rs.165/- per proof litre |
| 2. | Imported Foreign Liquor | Rs.165/- per proof litre |
| 3. | Rum | Rs. 55/- per proof litre |
| 4. | Beer | Rs. 37/- per bulk litre |
| 5. | Indian Wine, Imported Wine, | Rs. 7/- per bulk litre |
| 6. | RTD, Cider etc | Rs. 7/- per bulk litre |

4. In the said Orders, in Order 1, for item 3(f), the following shall be substituted, namely :—

"3(f) Import fee will be charged as under : -

- (i) On Indian Made Foreign Liquor (IMFL) @Rs. 26/- per proof litre
- (ii) On Imported Foreign Liquor (IFL), @Rs. 26/- per proof litre.
- (iii) On Beer, @Rs. 5/- per bulk litre.
- (iv) On Draught Beer, @Rs. 5/- per bulk litre.
- (v) On Indian Wine, Champagne, Cider, Liqueur @Rs. 4/- per bulk litre.
- (vi) On Imported wine, Champagne, Cider, Liqueur & Ready to Drink Beverages (RTD), @Rs. 5/- per bulk litre.
- (vii) On Country Liquor (50 degree & 60 Degree), @Rs. 22/- per proof litre.
- (viii) On Imported Beer @ Rs. 6/- per bulk litre.
- (ix) In case of CSD, Indian Made Foreign Liquor (IMFL) @Rs. 36/- per proof litre, Imported Foreign Liquor (IFL) @Rs. 36/- per proof litre, in case of Rum @Rs. 15/- per proof litre, in case of beer @Rs. 15/- per bulk litre, in case of Wine @Rs. 6/- per bulk litre and in case of Ready to Drink Beverages, Cider etc. @Rs. 6/- per bulk litre."

5. In the said Orders, for Order 1-B, the following shall be substituted, namely :—

"Export Fee of Rs. 1 per PL shall be charged on export of Country Liquor(CL)and Rs. 2 PL shall be charged on the export of Indian Made Foreign Liquor (IMFL) to any other State or Union Territory in India from any distillery / bottling plant."

6. In the said Orders, the Order 1-E shall be **deleted**, namely :—

"In order to promote Electric vehicles to reduce pollution levels, Chandigarh Administration has issued E-vehicle policy. In pursuance to this it has been decided to levy E-vehicle cess for Excise Policy (2023-24). The Cess will be levied per bottle as detailed below :-

| Type of Liquor | EDP Range (Per case in Rs.) | e-Vehicle Cess per Bottle (in Rs.) |
|-------------------------------|--------------------------------|---------------------------------------|
| Indian Made Foreign Liquor | 1-650 | 5 |
| | 651-950 | 6 |
| | 951-1200 | 8 |
| | 1201-1500 | 10 |
| | 1501-2500 | 11 |
| | 2500-3500 | 15 |
| | 3501-4500 | 18 |
| | 4501-7000 | 24 |
| | 7001-above | 35 |
| Country Liquor | | 3 |
| Imported Foreign Liquor | | 40 |
| Beer | | 2 |

7. In the said Orders, in Order 2, the following shall be substituted, namely :—

"(2) Excise Duty on Indian Wine, Champagne, Cider, etc. sold through L-1D (Wholesale licence for Indian Wine) shall be charged @Rs. 15/- per bulk litre. Excise Duty on Ready to Drink Beverages (RTD) sold through L1-C1 (Wholesale licence for Ready to Drink Beverages) shall be charged @Rs. 30/- per bulk litre & on Denatured Spirit @ Rs. 1/- per bulk litre."

8. In the said Orders, for Order 5, the following shall be substituted, namely :—

"The Excise duty on Beer manufactured or imported into U.T., Chandigarh shall be charged as under :—

| S. No. | Type of Beer | Rate of Excise duty |
|--------|-------------------------------------------------------------------|-------------------------|
| 1. | Beer having alcoholic contents upto 3.5% v/v | Rs. 20/- per bulk litre |
| 2. | Beer having alcoholic contents above 3.5% v/v and upto 5.25% v/v | Rs. 30/- per bulk litre |
| 3. | Beer having alcoholic contents above 5.25% v/v and upto 8.25% v/v | Rs. 36/- per bulk litre |
| 4. | Draught Beer having alcoholic contents upto 5.25% v/v | Rs. 30/- per bulk litre |
| 5. | Draught Beer having alcoholic contents upto 8.25% v/v | Rs. 36/- per bulk litre |
| 6. | Beer Manufactured by Micro-Brewery Project | Rs. 30/- per bulk litre |

Dated : 07-03-2024.

Secretary, Excise & Taxation,
Chandigarh Administration.