

**RAJASTHAN EXCISE DEPARTMENT**

**DETAILS OF THE FEES \* LEVIED THE DEPARTMENT (Date 01-04-2021 )**

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
1	Licence for the possession and use of rectified spirit and absolute alcohol for the purpose of Research Laboratory	Rajasthan Excise Rules, 1956 of Rule 68 (1)	1000/- (Ten Year)	1/4/1997	
2	Licence for the possession and use of rectified spirit and absolute alcohol for educational, medical & Scientific purposes in Educational Institutions, Hospitals and diagnostic Laboratories	Rajasthan Excise Rules, 1956 of Rule 68 (2)	250/- (Ten Year)	1/4/1997	
3	Licence for possession and use of rectified spirit and absolute alcohol for industrial purposes	Rajasthan Excise Rules, 1956 of Rule 68 (3)	30,000/- (one Year)	25/03/2018	
4	Licence for possession and use of rectified spirit and absolute alcohol for [testing laboratories] in commercial enterprises (provided consumption is limited to 250 ltrs. Per annum)	Rajasthan Excise Rules, 1956 of Rule 68 (3 a)	3000/- (one Year)	1/4/2015	
5	Licence for possession and use of duty paid beer for industrial purposes	Rajasthan Excise Rules, 1956 of Rule 68 (3aa)	15000/- (one Year)	1/10/2014	
6	Licence for the wholesale vend of rectified spirit and absolute alcohol in bond by persons who are not manufacturer.	Rajasthan Excise Rules, 1956 of Rule 68 (4)	2000/- (one Year)	1/4/1997	
7	Licence for retail sale of rectified spirit by chemists and medical practitioners	Rajasthan Excise Rules, 1956 of Rule 68 (5)	2500/- (Ten Year)	1/4/1997	
8	Application for grant of no objection certificate of :	Rajasthan Excise Rules, 1956 of Rule 68 (6-A)			
	(a) distillery/ Brewery		1,50,000/- (One time levy)	1/4/2015	
	(b) Bottling plant		75000/- (One time levy)	1/4/2015	
	( C ) Heritage Manufactory		25000/- (One time levy)	12/2/2016	
	(d) Winery		20000/- (One time levy)	15-11-2016	
9	<b>Permission of construction of :</b>	Rajasthan Excise Rules, 1956 of Rule 68 (6-B)			
	(a) distillery/ Brewery		3,50,000/- (One time levy)	1/4/2015	
	(b) Bottling plant		1,75,000/- (One time levy)	1/4/2015	
	( C ) Heritage Manufactory		1,00,000/- (One time levy)	12/2/2016	
	( d ) Winery		25,000/- (One time levy)	15-11-2016	
10	<b>License to work :</b>				
	(a) Licence for working of distillery with permission to bottle IMFL having production Capacity in Kilo liter per day :-	Rajasthan Excise Rules, 1956 of Rule 68 (6-C) (a) (b) & (c)			
	(i) Upto 30 Kilo Litre-		45,00,000/- (one Year)	1/4/2021	
	(ii) more than 30 and upto 50 Kilo litre		55,00,000/-- (one Year)		
	(iii) more than 50 and upto 75 Kilo litre		70,00,000/-- (one Year)		

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	(iv) more than 75 Kilo litre		75,00,000/-- (one Year)		
	<b>(b) Licence to work for brewery having Production Capacity in kilo litre per year</b>				
	(i) Upto 30000 Kilo Litre-		40,00,000/-- (one Year)	1/4/2021	
	(ii) more than 30 000 and upto 50000 Kilo litre		45,00,000/-(one Year)		
	(iii) more than 50000 and upto 75000 Kilo litre		65,00,000/- (one Year)		
	(iv) more than 75000 Kilo litre		75,00,000/-(one Year)		
	( C ) Bottling Plant to bottle IMFL/Country Liqueur				
	(i) IMFL Bottling		12,00,000/- (one Year)	1/4/2021	
	(ii) Country Liquor Bottling		4,00,000/-(one Year)	1/4/2021	
	(iii) Wine		50,000/--(one Year)	1/4/2021	
	(d) Heritage Manufactory	Rajasthan Excise Rules, 1956 of Rule 68 (6-C) (d)	8,00,000 (one Year)	1/4/2020	
	(e) Winery	Rajasthan Excise Rules, 1956 of Rule 68 (6-C) (e)	1,00,000/-(one Year)	1/4/2021	
11	Permission of addition/ alterations during a financial year in :	Rajasthan Excise Rules, 1956 of Rule 68 (6-D)			
	(a) distillery/ Brewery		2,50,000/- (one Year)	1/4/2015	
	(b) Bottling plant		1,25,000/-(one Year)	1/4/2015	
	( c ) Heritage Manufactory		25,000/-(one Year)	15-11-2016	
	( d ) Winery		20,000/-(one Year)	15-11-2016	
	(f) Micro Brewery		5,00,000/- (one Year)	1/4/2021	
	<b>Notc: Above Fees is chargeable as per actual capacity utilization of the unit and any due adjustment shall be done in the fees of next year</b>				
12	Permission to Subletting plant	Rajasthan Excise Rules, 1956 of Rule 68 (6-E)			
	(a) distillery/ Brewery		Equal to 50% (fifty percent of annual licence fee)	3/4/2019 (Rule 6-E 01-4-2020)	
	(b) Bottling plant		Equal to 50% (fifty percent of annual licence fee)	3/4/2019 (Rule 6-E 01-4-2020)	
13	Permission for manufacturing under franchise agreement fees	Rajasthan Excise Rules, 1956 of Rule 68 (6-F)			
	(a) distillery/ Brewery		Equal to 50% of annual licence fee per franchise agreement.	1/4/2021	
	(b) Bottling plant		Equal to 50% of annual licence fee per franchise agreement.	1/4/2021	
14	Permission for testing facilities at Winery	Rajasthan Excise Rules, 1956 of Rule 68 (6-G)	Rs. 10,000/-	1/4/2020	

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12	Licence for manufacture and wholesale vend of rectified spirit absolute alcohol & denatrued spirit,	Rajasthan Excise Rules, 1956 of Rule 68 (7)	22500/-(Five Year)	31-03-1997	
13	Licence for sale by wholesale dealers of denatured spirit & denatured spirituous prepatations .	Rajasthan Excise Rules, 1956 of Rule 68 (8)	33850/-(Five Year)	31-03-1997	
14	Licence for the retail sale of denatured spirit and denatured spirituous preparations	Rajasthan Excise Rules, 1956 of Rule 68 (9)	13500/-(Five Year)	31-03-1997	
15	Licence for the possession and use of denatured spirit for industrial purposes or manufacture of denatured spirituous prepatations.	Rajasthan Excise Rules, 1956 of Rule 68 (10)	25,000/-(One Year)	1/4/2021	
			1,00,000/-(Three years)	1/4/2021	
16	Licence for possession and use of specially denatured spirit for industrial purposes for manufacture of methylated prdparations like Tincture Iodine, Methyl, Benjoin. Co- Methy and the like	Rajasthan Excise Rules, 1956 of Rule 68 (11)	1500/-(One Year)	31-03-1997	
17	Licence to Manufacture Country Liquor	Rajasthan Excise Rules, 1956 of Rule 68 (12)	150000/-(One Year)	1/4/2015	
18	Licence for wholesale vend of Country liquor from bonded warehouses established at place of manufacture.	Rajasthan Excise Rules, 1956 of Rule 68 (12-(a)	500000/- (One Year)	1/4/2011	
19	Licence for wholesale vend by manufactureres of Indian Made foreign liquor/Beer to wholesale vendors	Rajasthan Excise Rules, 1956 of Rule 68 (13)	800000/- (One Year)	1/4/2017	
19	Licence for wholesale vend of Country liquor from bonded warehouses established at place other than the manufacturing unit	Rajasthan Excise Rules, 1956 of Rule 68 (13-A)	2,50,000/-( One Year)	1/4/2015	
20	Licence for wholesale vend by manufactureres of wine for its own wholesale vend and other wholesale vendors from bonded warehouse established at any place in Rajasthan.	Rajasthan Excise Rules, 1956 of Rule 68 (13-B)	100000/-( One Year)	17/11-2017	
21	Licence for wholesale vend by manufactures of their authorised dealers of BIO for their own wholesale vend or other wholesale vendors and retail vendors	Rajasthan Excise Rules, 1956 of Rule 68 (13-C)			-
			1- Upto 10 Brands	600000/- (One Year)	1/4/2012 to Cont.
			2- Above 10 Brands	10000/- Per brand	
24	Hotel Bar/Club Bar Licence Fees :-				
	<b>1 Luxury Hotel/ Trains :-</b>				
	(i) Five Star Hotel	Rajasthan Excise (Grant of Hotel bar/ Club Bar Licences) Rules 1973 (3)	Basic licence fee Rs. 16.00 Lac	1/4/2021	

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	(ii) Four Star Hotel	Date 01-04-2021	Basic licence fee Rs. 11.00 Lac	1/4/2021	
	(iii) Three Star Hotel		Basic licence fee Rs. 8.50 Lac	1/4/2021	
	(iv) Luxury Trains		Basic licence fee Rs. 8.50 Lac	1/4/2021	
	<b>2 Heritage Hotel :</b>	Rajasthan Excise (Grant of Hotel bar/ Club Bar Licences) Rules 1973 (3) Date 01-04-2021	<b>Upto 10 Rooms</b>	<b>11 to 25 Rooms</b>	<b>More than 25 Rooms</b>
	(i) Within urbanisable limit of Jaipur, Jodhpur, Udaipur, Mount Abu, Jaisalmer, and limit upto 10 Kilometer periphery of kumbhalgarh fort		3.00 Lac	3.50 Lac	4.00 Lac
	(ii) Within urbanisable limit of other Divisional/ District Headquartes, Bhiwadi UIT and limit upto 5 Kilometer Periphery of Ranakpur and Ranthambhor National park's and		1.50 Lac	2.50 Lac	3.50 Lac
	(iii) Other reas not covered in above 2(i) and 2(ii)		0.75 Lac	1.25 Lac	1.75 Lac
	<b>3 Other Hotel :</b>		<b>Upto 50 Rooms</b>	<b>51 to 100 Rooms</b>	<b>More than 100 Rooms</b>
	<b>Situated in and within</b>	Rajasthan Excise (Grant of Hotel bar/ Club Bar Licences) Rules 1973 (3) Date 01-04-2021	8.00 Lac	10.00 Lac	15.00 Lac
	(i) Within urbanisable limit of Jaipur, Jodhpur, Udaipur, Mount Abu, Jaisalmer, and limit up to 10 Kilometer Periphery of Kumbhalgarh fort				
	(ii) Within urbanisable limit of Other Divisional/ District Headquarters, Bhiwadi UIT and limit upto 5 Kilometer periphery of Ranakpur temple and Ranthambhor National park's and		6.50 Lac	7.50 Lac	9.50 Lac
	(iii) Other areas not covered in above 3(i) & 3 (ii)		3.00 Lac	3.50 Lac	4.00 Lac
	<b>4 Civil Club Bar :</b>				
	(i) In Jaipur, Jodhpur & Udaipur		Rs.2.00 Lac	1/4/2021	
	(ii) In Other places		Rs.1.50 Lac	1/4/2021	
	<b>Fee for Serial number 4 Civil Club Bar related to Government servant of news media persons shall be granted at 50% of rates specified in the serial number 4(i) and 4 (ii)</b>				
	<b>5 Commercial Club Bar :</b>				
	(i) In Jaipur, Jodhpur & Udaipur	Rajasthan Excise (Grant of Hotel bar/ Club Bar Licences) Rules 1973 (3) Date 01-04-2021	Rs.8.00 Lac	1/4/2021	
	(ii) In Other places		Rs.5.00 Lac	1/4/2021	
	<b>Exempts ten percent amount of initial licence fees or basic licence fees, as the case may be, payable for the year 2021-22 by the licensee for renewal or fresh grant of licence of Hotel Bar, Club Bar or Restaurant Bar, as the case may be.</b>				
	<b>The licensee of Hotel Bar/Club Bar shall deposit the remaining 90% of basic license fee within seven Working days after issuing the Bar licence</b>				

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
25	Restaurant Bar Licences fees ; Restaurant situated in and within urbanisable limit of	Rajasthan Excise (Grant of Restaurant b Bar Licences) Rules 2004 (3)			
	(a) Jaipur /Jodhpur Headquarter		Rs.9.00 Lac	1/4/2021	
	(b) other Divisional Headquarter, district Headquarters Mount Abu and other Municipalities, Bhiwadi UIT and limit up to 10 Kilometer periphery of Kumbhalgarh fort		Rs.6.50 Lac	1/4/2021	
	other restaurants not covered in (a) to (b) above		Rs.4.00 Lac	1/4/2021	
<b>Exempts ten percent amount of initial licence fees or basic licence fees, as the case may be, payable for the year 2021-22 by the licensee for renewal or fresh grant of licence of Hotel Bar, Club Bar or Restaurant Bar, as the case may be.</b>					
<b>The licensee of Restaurant Bar shall deposit the remaining 90% of initial fee within seven Working days after issuing the Bar licence</b>					
26	Whole sale Licence fee for For a brand of imported foreign liquor having basic price in Cluding import fee and any other fee payable per carton of Quarts, Pints, Nips or other packing size as declared by suppl ier/manufacturers	Rajasthan Excise Rules, 1956 of Rule 69 (1)			
	(a) Basic Price above Rs. 451/- to Rs.600/-per		Rs. 120+(0.17xEx-distillery price) per London proof liter (LPL) but Minimum Rs. 195 per LPL	1/4/2021	
	(b) Basic Price above Rs. 600/-but upto Rs.750/-per		Rs. 109+(0.24xEx-distillery price) per London proof liter (LPL)		
	(c) Basic Price above Rs. 750/-but upto Rs.950/-per		Rs. 225+(0.08x Ex-distillery price) per LPL		
	(d) Basic Price above Rs. 950/-but upto Rs.1150/-per		Rs. 237+(0.07 x Ex-distillery price) per LPL		
	(e) Basic Price above Rs. 1150/-but upto Rs.1350/-per		Rs. 264+(0.05 x Ex-distillery price) per LPL		
	(f) Basic Price above Rs.1350/-but upto Rs.1550/-per		Rs. 293+(0.03 x Ex-distillery price) per LPL		
	(g) Basic Price above Rs.1550/-but upto Rs.3100/-per		Rs. 400/- per LPL		
	(h) Basic Price above Rs.3100/-but upto Rs.8000/-per		Rs. 500/- per LPL		
	(j) Basic Price above Rs.8000/-but upto Rs.10000/- per		35%ad-Valorem or Rs. 500 per LPL, Whichever is higher.		
	(j) Basic Price above Rs.10000/-but upto Rs.25000/- per		40% ad-Valorem		

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
	(k) Basic Price above Rs.25000/-but upto Rs.50000/- per		45% ad-Valorem		
	(l) Basic Price above Rs. 50000/-		50% ad-Valorem		
	(B) Wine/RTD		40% ad-Valorem	1/4/2016	
	(C) Imported Beer		156% ad-Valorem	1/4/2016	
	(D) Retail licence for Beer		Rs. 2 per Bulk Liter	1/4/2014	
27	<b>(a) The fee for a licence to bottle country liquor, foreign liquor and beer shall be ;</b>	Rajasthan Excise Rules, 1956 of Rule 69 (2)			
	<b>(i) country Liquor &amp; ENA 25 UP Rajasthan Made Liquor :-</b>				
	Self brand Manufacturing		Rs. 6.00 Per Bulk Litre	1/4/2021	
	bottling under franchise arrangements		Rs. 6.00 Per Bulk Litre	1/4/2021	
	<b>(ii) IMFL :-</b>				
	Self brand Manufacturing		Rs. 6.00 Per Bulk Litre	1/4/2021	
	bottling under franchise arrangements		Rs. 6.00 Per Bulk Litre	1/4/2021	
	<b>(iii) Beer :-</b>				
	Self brand Manufacturing		Rs. 4.00 Per Bulk Litre	1/4/2021	
	bottling under franchise arrangements		Rs. 4.00 Per Bulk Litre	1/4/2021	
	<b>(iv) Droutht Beer :-</b>				
	Self brand Manufacturing		Rs.1.00 Per Bulk Litre	1/4/2021	
	bottling under franchise arrangements		Rs.2.00 Per Bulk Litre	1/4/2021	
29	<b>Every manufacturer of Country liquor, Indian Made foreign liquor, Beer, wine, RTD and BIO (Bottled in origin) shall have to get his brand Registered and Labels approved fee</b>	Rajasthan Excise Rules, 1956 of Rule 69 (3)			
	1- Country Liquor & ENA 25 UP Rajasthan Made Liquor		CL & RML 3 Year Brand registration fee Rs. 1,75,000/- Per Brand & 3 Year Label approval fee per Packing size Rs. 1,10,000/-	1/4/2020	
			CL & RML Brand registration fee Rs.50000/- per year Label approval fee per packing size Rs. 25000/-per year	1/4/2015	
	2- Indian made foreign liquor, Beer, RTD		3 Year Brand registration fee Rs. 1,75,000/- Per Brand & 3 Year Label approval fee per Packing size Rs. 1,75,000/-	1/4/2020	

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
			Brand registration fee Rs.50000/- per year Label approval fee per packing size Rs. 50000/-per year		
	3-wine made in India		Brand registration fee Rs.25,000/- per year Label approval fee per packing size Rs. 25000/-per year	1/4/2015	
	4- BIO (Foreign liquor/Beer/ wine)		Brand registration fee Rs.0.00/- per year Label approval fee per packing size Rs. 25000/-per year	1/4/2020	
	5- BIO (RTD)		Brand registration fee Rs.0.00/- per year Label approval fee per packing size Rs. 30,000/- per year	1/4/2015	
30	Changes Mono Carton fee in IMFL	Rajasthan Excise Rules, 1956 of Rule 69 (3-A)	every approval fee Rs. 25000/-	1/4/2020	
31	<b>Whole sale Licence granted to Canteen Stores Department a privilege fee (licences under Rule 47(1)(b))</b>	Rajasthan Excise Rules, 1956 of Rule 69 (4)	Rs. 30.00 Lac per year	10/9/2007	
32	<b>Armed forces/BSF of India stationed in Rajasthan for holding retail off licence</b>	Rajasthan Excise Rules, 1956 of Rule 69 (5)	Rs. 2500/- per year		
33	<b>Special Vend fee -(Retail on/Retail off/ Composite Retail off)</b>	Rajasthan Excise Rules, 1956 of Rule 69 (6)	<b>Deleted (01-04-2021)</b>		
34	<b>The Basic Licence Fee for licence for sale of Country Liquor and Rajasthan Made Liquor (RML)</b>	Rajasthan Excise Rules, 1956 of Rule 69 (6A)			
	1 Country Liquor		42.00 Per Bulk Litre	1/4/2021	
	2 Rajasthan Made Liquor (RML)		102.00 Per Bulk Litre	1/4/2021	
35	Annual Licence fee for Retail Sale of IMFL/Beer	Rajasthan Excise Rules, 1956 of Rule 69AA	<b>Deleted (01-04-2021)</b>		
36	Fees for certain permits	Rajasthan Excise Rules, 1956 of Rule 69-B	<b>Fee per Bulk Litre/per Kilogram for ( in Rs.)</b>		
			<b>[Bringing] into</b>	<b>[Sending] outside</b>	<b>Transport within State</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	1-Absolute Alcohol, Mentholated Alcohol, and preparations of Denatured Sprit		Rs. 6.00 (24-03-2005)	Rs. 10.00 (24- 03-2005)	Rs. 4.00 (24-03-2005)
	2-Denatured Spirit		Rs. 6.00 (24-03-2005)	Rs. 2.00 (27- 02-2009)	Rs. 4.00 (24-03-2005)

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
	3-Rectified Spirit for manufacture of Country Liquor		Rs. 3.00 (1-4-2017) (including RSGSM) 20-05-2019 <b>Rs. 5.00 (1-4-2020)</b> <b>(including RSGSM)</b>	Rs. 2.00 (1-4-2017)	Rs. 0.00 (1-4-2017)
	4-extra natural alcohol high bouquet spirit and like Spirits/ alcohols for liquor manufacture		Rs. 5.00 (1-4-2017) <b>Rs. 7.00 (1-4-2020)</b>	Rs. 2.00 (1-4-2017) <b>Rs. 4.00 (1-4-2020)</b>	Rs. 0.00 (1-4-2017)
	5-Rectified Spirit for other purposes		Rs. 15.00 (01-04-2017)	Rs. 2.00 (01-04-2017)	Rs. 2.50 (01-04-2017) <b>Rs. 5.00 (01-04-2020)</b>
	6-extra natural alcohol high bouquet spirit and like Spirits/ alcohols for other purposes		Rs. 6.00 (01-04-2017)	Rs. 2.00 (01-04-2017) <b>Rs.4.00 (01-04-2020)</b>	Rs. 2.50 (01-04-2017) <b>Rs. 5.00 (01-04-2020)</b>
<b>(ii) in clause ( C ) of proviso, for the existing expression "Rs. 1/-per bulk litre for the transportation of country liquor from the depot of RSGSM to his/her retail vend place, the expression 'Rs. 1/- per bulk litre for the transportation of country liquor including Rajasthan Made liquor from the Depot of RSGSM to his/her retail vend place" shll be substituted.</b>					
<b>(ii) new clause (d) The bringing into permit fee for the State of Rajasthan specified in column 3 against serial number 6 above, payable by th Oil Marketing Companies for denatured Spirit (denatured ethanol) or ethanol intended for blending with petrol shall be exempted (01-04-2021)</b>					
<b>7- Foreign Liquor (Excluding Beer)</b>					
	<b>(A) Bottled</b>		Rs. 5.00 (01-04-2005)	Rs. 2.00 (01-04-2012)	Rs. 4.00 (01-04-2005)
	<b>(b) Bulk</b>		Rs. 3.00 (12-04-2006)	Rs. 500/- Per Permit	Rs.0.00
	<b>8- Beer</b>		Rs. 2.00 (01-07-2019)	Rs. 1.50 (01-04-2012)	Rs. 4.00 (01-04-2012)
	<b>9.Country Liquor</b>		Rs. 0.00 (01-04-2012)	Rs. 500 Each permit (01-04-2012)	Rs. 1/-Per Bulk Litre permit fee (01-04-2019)
	<b>9-A Country Liquor including Rajasthan made liquor (RML) for Manufacturer from his/her unit to RSGSM</b>		Rs. 0.00	Rs. 0.00	Rs. 1000 Per Permit (01-04-2021)
	<b>10-Bhang</b>		Rs. 10.00 (01-04-2012)	Rs. 0.00 (01-04-2012)	Rs.5.00 (01-04-2012)
	<b>11-Heritage Liquor</b>		Rs. 0.00 (01-04-2012)	Rs. 10.00 (01-04-2012)	Rs. 4.00 (01-04-2012)
	<b>13- Mollasses (per Qtl)</b>		Rs. 1.50 (01-04-2012)	Rs. 500 Each permit (01-04-2012)	Rs. 100 Each permit (01-04-2012)
<b>Explanation :- Fee mentioned against (S.No. 4 to 9) below column No. 5 above shall be charged at the stage when retailer purchases goods and same shall be paid by the retailer/Purchaser.</b>					
37	<b>Stock Transfer fee</b>	Rajasthan Excise Rules, 1956 of Rule 69-D			



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	<b>1 IMFL/Beer</b>		Rs. 4.00 Per bulk litre (01-04-1999)		
	<b>2- Country Liquor</b>		Rs. 5.00 Per bulk litre (01-04-1999)		
	<b>3-Bhang</b>		Rs. 5.00 Per Kg (01-04-1999)		
	<b>4-Basic Quota EPA Transfer Fee</b>		<b>Rs. 10.00 per bulk litre (01-04-2020)</b>		
38	<b>Licence to work for units and such unit are not in working for last 3 or more years are given 75% exemption for renewal fee and are given 100% exemption for interest on fees dues, vend fee and penalty, for the period of such not in working since their last payment of fees prescribed under 72-A</b>	Rajasthan Excise Rules, 1956 of Rule 72-A		1/4/2020	
39	<b>Transfer of Licence Fee</b>	Rajasthan Excise Rules, 1956 of Rule 72-B	<b>50% of Annual Licence fee</b>		
40	<b>Excise Duty</b>				
	(i) Indian Made Foreign Liquor/Spirit ( including Heritage Liquor) having price including the amount of export fee, Central Sale Tax (CST) and any other fee payable per Carton of quart, pints, nips of other size as declared by manufacturers and as accepted by RSBCL	Rajasthan Excise Act 1950 Chapter-V- (28)			
	(a) above Rs. 451/-to Rs.600/-per		Rs. 120+(0.17xEx-distillery price) per London proof liter (LPL) but Minimum Rs. 195 per LPL	1/4/2021	
	(b) above Rs. 600/-but upto Rs.750/-per		Rs. 109+(0.24xEx-distillery price) per London proof liter (LPL)		
	(c) above Rs. 750/-but upto Rs.950/-per		Rs. 225+(0.08x Ex-distillery price) per LPL		
	(d) above Rs. 950/-but upto Rs.1150/-per		Rs. 237+(0.07 x Ex-distillery price) per LPL		
	(e) above Rs. 1150/-but upto Rs.1350/-per		Rs. 264+(0.05 x Ex-distillery price) per LPL		
	(f) above Rs.1350/-but upto Rs.1550/-per		Rs. 293+(0.03 x Ex-distillery price) per LPL		
	(g) above Rs.1550/-but upto Rs.3100/-per		Rs. 400/- per LPL		
	(h) above Rs.3100/-but upto Rs.8000/-per		Rs. 500/- per LPL		

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	(j) above Rs.8000/-but upto Rs.10000/-per		35%ad-Valorem or Rs. 500 per LPL, Whichever is higher.		
	(j) above Rs.10000/-but upto Rs.25000/-per		40% ad-Valorem		
	(k) above Rs.25000/-but upto Rs.50000/-per		45% ad-Valorem		
	(l) above Rs. 50000/-		50% ad-Valorem		
	(ii) Indian Made Rum for Defence Service- EX- Military personnel and BSF in Rajasthan		Rs. 50/- Per LPL		
	<b>(iii) Beer</b>		156% ad-Valorem	<b>1/4/2016</b>	
	(iii-A) Additional Excise Duty (a) IMFL				
	(a-i) for categories specified in clause (a) to (c) in serial number (i) of head 1 Excise Duty		35.00%	1/4/2021	
	(a-ii) for Categories specified in clause (d) to (l) in		45.00%	1/4/2021	
	<b>(Note This levy shall not be applicable for Heritage Liquor)</b>				
	(b) Beer				
	(b-i) for having Ex-brewery Price (EBP) upto Rs. 270 Per Case		45.00%	1/4/2021	
	(b-ii) for having Ex-brewery price (EBP) above Rs 270 Per Case		35.00%	1/4/2021	
	Provided that, any composite shop of Country liquor group, which has annually composite fee more than Rs. 50 Lakh, and the licensee lift, IMFL/ Beer quarterly more than 110% of the last year's lifting, for this extra lifting of IMFL/Beer up to maximum 25 percent of lifting, by the licensee, the Excise duty of serial number (iii-A) for such Composite Shop of Country liquor Group shall be as under -				
	<b>(a) IMFL</b>				
	<b>(i) for categories specified at (a) to (c) in serial number (i) of head 1. Excise Duty of this</b>				
	(a) Composite fee Rs. Above 50 Lakh to 1 crore		(a) 20%	1/4/2021	
	(b) Composite fee Rs. 1 crore to 1.50 crore		(b) 20%	1/4/2021	
	(c) Composite fee Above 1.50 crore		(c) 10%	1/4/2021	
	<b>(ii) for categories specified at (d) to (l) in serial number (i) of head 1. Excise Duty of this</b>				
	(a) Composite fee Rs. Above 50 Lakh to 1 crore		(a) 30%	1/4/2021	
	(b) Composite fee Rs. 1 crore to 1.50 crore		(b) 20%	1/4/2021	
	(c) Composite fee Above 1.50 crore		(c) 10%	1/4/2021	
	<b>(a) Beer</b>				
	(a) Composite fee Rs. Above 50 Lakh to 1 crore		(a) 30%	1/4/2021	
	(b) Composite fee Rs. 1 crore to 1.50 crore		(b) 20%	1/4/2021	
	(c) Composite fee Above 1.50 crore		(c) 10%	1/4/2021	
	(v) Excise surcharge on following articles from following retail licensees for CSD/ defence service personnel				

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
	(a) IMFL		Rs. 15/- per BL	4/4/2007	
	(b) Beer		Rs. 3/- per BL	4/4/2007	
	(vi) Country Liquor		175/- Per LPL	1/4/2020	
	(viii) ENA 25 UP Rajasthan Made Liquor		185/- Per LPL	1/4/2021	
	(i) Wine of RTD (Imported from outside of the State)		40% ad-Valorem of Ex-Winery price/Ex- Distillery Price as accepted by RSBCL	17/11/2017	
	(ii) Wine of RTD (Manufactured in Wineries situated in the state)	Rajasthan Excise Act 1950 Chapter-V-(28)	4% ad-Valorem of Ex-Winery price/Ex- Distillery Price as accepted by RSBCL	17/11/2017	
	Excise Duty on Beer manufactured in the Micro Brewery		Rs. 40/- Per Bulk Litre	4/8/2021	
41	Limit of Sale by retail	Rajasthan Excise Act 1950 Chapter-I-(5)	Country Liquor	3 Litres	21-08-2014
			IMFL/BIO	9 Litres	
			Beer	12 Litres	
			Wine	12 Litres	
			Bhang	100 Gm	
42	<b>(1) Country Liquor Issue Price RS Based</b>	Rules 1997 (2) Notification date 01-04-2021	<b>750 ML per Cartoon</b>	<b>180 ML per Cartoon</b>	<b>375 ML per Cartoon</b>
	a- 40 UP R.S. Based (Glass)		520.00	540.00	
	b- 40 UP R.S. Based (Pet)		455.00	490.00	
	c-40 UP R.S. Based (Aseptic brick pack)		-	540.00	
	d-50 UP R.S. Based (Pet)		420.00	455.00	
	e-50 UP R.S. Based (Aseptic brick pack)		-	470.00	
	f-60 UP R.S. Based (Pet)		-	320.00	
	g-60 UP R.S. Based (Pet)		-	320.00	
	<b>(2) ENA Besed Rajasthan Made Liquor (RML)</b>				
	a-RML (Glass)		620.00	640.00	
	b-RML(Aseptic brick pack)		-	630.00	
	<b>(3) kesar Kasturi 5 UP</b>		2550.00	2640.00	
	<b>(4) kesar Kasturi 5 UP (Gift Pack)</b>		-	1400.00	
	<b>(5) Raj Mahua Country Liquor Issue Price RS Based</b>	<b>Rules 1997 (2) Notification date 18-10-2021</b>			
	a- 40 UP R.S. Based		490.00 (Glass)	460.00(Pet)	
	b-50 UP R.S. Based		448.00 (Glass)	429.00(Pet)	
43	<b>(1) Country Liquor Sale Price (MSP &amp; MRP)</b>	Rules 1997 (3) Notification date 31-10-2020		Rules 1997 (3) Notification date 01-04-2021	
			750 ML( Per Quate)	180 ML( Per Quate & Aseptic )	
			MSP	MRP	
	a- 40 UP R.S. Based (Glass)		194.00	232.00	48.00 57.00
	b- 40 UP R.S. Based (Pet)		172.00	215.00	46.00 55.00
	c-40 UP R.S. Based (Aseptic brick pack)		-	-	48.00 57.00
	d-50 UP R.S. Based (Pet)		151.00	189.00	41.00 49.00

S. No.	Description/ Name of the fees	Rule/Order Which fees charged	Current Rate of fees	Last revision in the Date	
	e-50 UP R.S. Based (Aseptic brick pack)	-	-	40.00	49.00
	<b>(2)ENA Besed Rajasthan Made Liquor (RML) Sale Price (MSP &amp; MRP)</b>			Rules 1997 (3) Notification date 01-04-2021	
	a-RML (Glass)	291.00	349.00	71.00	85.00
	b-RML(Aseptic brick pack)	-	-	70.00	84.00
	<b>(3) kesar Kasturi 5 UP Sale Price (MSP &amp; MRP)</b>	478.00	574.00	120.00	144.00
	<b>(4) kesar Kasturi 5 UP (Gift Pack) Sale Price (MSP &amp; MRP)</b>	-	-	249.00	299.00
	<b>(5) Raj Mahua Country Liquor Issue Price RS Based</b>	Rules 1997 (3) Notification	date 18-10-2021		
	a- 40 UP R.S. Based	190.00 (Glass)	229.00 (Glass)	45.00(Pet)	54.00 (pet)
	b-50 UP R.S. Based	168.00 (Glass)	202.00 (Glass)	40.00(pet)	48.00 (pet)
	<b>(1) Country Liquor Issue Price ENA Based</b>	Rules 1997 (2) Notification	date 01-04-2021	<b>180 ML per Cartoon</b>	
	a- 40 UP R.S. Based (Glass)			555.00	
	b- 40 UP R.S. Based (Pet)			505.00	
	c-50 UP R.S. Based (Pet)			468.00	
	<b>(2)ENA Besed Country LiquorSale Price (MSP &amp; MRP)</b>	Rules 1997 (3) Notification	date 01-04-2021	180 ML( Per Quate)	
	a- 40 UP R.S. Based (Glass)			47.00	58.00
	b- 40 UP R.S. Based (Pet)			45.00	56.00
	c-50 UP R.S. Based (Pet)			40.00	50.00
44	<b>Surcharge for the purpose of mitigating natural of man-made calamities like drought, flood, epidemic, public health exigencies, fire etc</b>	Rajasthan Excise Act 1950 Section 28-A	<b>Surcharge Rate per Boottle (Amount in Rs.)</b>		
	<b>1-MFL</b>				
	(a) 180 ML		5.00	2/6/2020	
	(b) 375 ML		5.00	2/6/2020	
	(c) 750 ML		10.00	2/6/2020	
	(d) Breezer		5.00	2/6/2020	
	(e) Miniature & other Packing		5.00	2/6/2020	
	<b>2-BIO</b>				
	(a) 750 ML		30.00	2/6/2020	
<b>S.No. 3, 4, 5 and entries thereto shall be deleted (01-04-2021)</b>					
<b>Explanation :- Surcharge at the stage when retailer pruchases goods and same shall be paid by the retailer/purchaser.</b>					