

U.T. Administration of Daman & Diu,
Office of the Commissioner of Excise,
Moti Daman.

No.2/19/EXC-ADM/2014-15/437

Dated :-12.06.2015

NOTIFICATION

In exercise of the powers conferred by Section 12, 13, 15 and 22 of Goa, Daman & Diu Excise Duty Act, 1964 (5 of 1964), the Administrator of Daman & Diu and Dadra Nagar Haveli, being of the opinion that reasonable ground exist for doing so, hereby amends all the earlier notifications in regards of Excise Duty, Import Duty, Export Fee, etc. and notifies the new rates as under:

I. Excise Duty

Sr. No.	Particulars	Excise Duty in Bulk litre
1	Indian Made foreign liquor	
	(a) Whose maximum Ex-factory price is up to Rs. 150/- per 750ml.	Rs. 45/- per Bulk ltr.
	(b) Whose maximum Ex-factory price is above Rs. 150/- and up to Rs.250/- per 750ml.	Rs. 64/- per Bulk ltr.
	(c) Whose maximum Ex-factory price is above Rs. 250/- and up to Rs.500/- per 750ml.	Rs. 83/- per Bulk ltr.
	(d) Whose maximum Ex-factory price is above Rs. 500/- and up to Rs.1000/- per 750ml.	Rs. 113/- per Bulk ltr.
	(e) Whose maximum ex-factory price is above Rs.1000 per 750ml	Rs. 225/- per Bulk ltr.
2	Beer, Cider, Alcopop Whose alcoholic Strength does not exceed 5% v/v (Mild)	Rs.8.00/- per Bulk ltr.
3	Beer, Cider, Alcopop Whose alcoholic strength exceed 5% v/v.(Strong)	Rs. 15.00/- per Bulk ltr.
4		
	(a) Whose maximum ex-factory price is up to Rs.500/- per Bulk ltr.	Rs.25.00 /- per Bulk ltr.
	(b) Whose maximum ex-factory price is above Rs.500/- and up to Rs. 750/- per Bulk ltr.	Rs.50.00/- per Bulk ltr.
	(c) Whose maximum ex-factory price is above Rs.750/- per Bulk liter.	Rs.100.00/- per Bulk ltr.
5	Country Liquor (Including Cashew fenny/Coconut Fenny)	Rs. 45/- per Bulk ltr.
6	Denatured Spirit even when it is utilized to manufacture Denatured Spirituous preparations	Rs. 2.70/- per Bulk ltr.
7	Duty on Extra Neutral Alcohol/Rectified Spirit/Malt Spirit/Absolute Alcohol except when used for medicinal purpose or for manufacture of liquor by the same unit	Rs. 1.70/- per Bulk ltr.
8	Blended Country Liquor (In Addition to Sr. No.5 above)	Rs. 1.20/- per Bulk ltr.

12/6/15

II. Import Duty:-

Sr. No.	Particulars	Import Duty in Bulk litre
1	Indian Made Foreign Liquor other than milk punch, wines and beer	Rs. 7.50/- per Bulk litre
2	Milk punch and wines	Nil
3	Beer	Rs. 10/- per Bulk litre
4	(i) Country liquor (other than Cashew liquor) when manufactured with rectified Spirit as a base material. (ii) Country Liquor (other than cashew liquor) when manufactured from materials other than rectified Spirits.	Rs. 7.50/- per Bulk litre
5	Cashew Fenny	Rs. 7.50/- per Bulk litre.
6	Extra Neutral Alcohol/Neutral Spirit	Rs. 16.85/- per Bulk litre.
7	Rectified Spirit/Denatured Spirit	Nil
8	Scotch Whisky/Malt Spirit imported in bulk for bottling/manufacture in Daman & Diu.	Nil

III. Export Fee:-

Sr. No.	Particulars	Export Duty in Bulk litre
1	All types of Beer, rectified spirit/ Extra Neutral Alcohol and Denatured Alcohol manufactured in the UT of Daman & Diu and export to any place outside the UT of Daman & Diu including Dadra & Nagar Haveli.	Rs. 2/- per Bulk litre
2	The IMFL, Wine, Country liquor manufactured in the UT of Daman & Diu and exported to any place outside the UT of Daman & Diu including Dadra & Nagar Haveli.	Rs. 2.03/- per Bulk litre.

This notification shall come into force with immediate effect.

By order and in the name of
Administrator of Daman & Diu and
DNH


12/6/15

Joint Secretary (Taxation)

Place: Daman

Date: 12 JUN 2015

Copy to:- The S.I.O. NIC, Daman with a request to upload on Official website for wide publicity.