

Sr. No.	Particulars	Excise Duty
1	India Made Foreign Liquor	35% of the Ex- factory price or Rs. 55 per BL whichever is higher
2	Beer, Cider, Alcopop whose alcoholic strength does not exceed 5% v/v (Mild)	25% of the Ex- factory price or Rs. 12 per BL whichever is higher
3	Beer, Cider, Alcopop whose alcoholic strength does not exceed 5% v/v ((Strong))	25% of the Ex- factory price or Rs. 20 per BL whichever is higher
4	All kinds of Indian Wine	10% of the Ex- factory price or Rs. 25 per BL whichever is higher
5	Country Liquor manufactured from Rectified Spirits as a base material	35% of the Ex- factory price or Rs. 55 per BL whichever is higher
6	Country Liquor – Cashew Fenny of Goa	Rs. 40 per BL
7	Country Liquor – Cashew Fenny of Goa	Rs. 40 per BL
8	Foreign Liquor	
	(a) Whisky, Rum, Gin, Vodka, Brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufacture outside Indian and whose wholesale price up to Rs 2,000/- per 750ml.	Rs. 500 per BL
	(b) Whisky, Rum, Gin, Vodka, Brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufacture outside Indian and whose wholesale price above Rs 2,500/- per 750ml.	Rs.1000 per BL
	(c) Wine, Milk Punch Cider, Alcopop, Liqueurs and the like manufactured outside India and whose wholesale price is up to Rs. 2,500/- per 750 ml.	Rs. 500 per BL
	(d) Wine, Milk Punch Cider, Alcopop, Liqueurs and the like manufactured outside India and whose wholesale price is up to Rs. 2,500/- per 750 ml.	Rs.1000 per BL
	(e) Foreign Beer	Rs. 50 per BL