

[Authoritative English text of this department notification No.EXN-F(1)-1/2024 dated 12th July 2024 as required under clause (3) of article 348 of the Constitution of India]

**GOVERNMENT OF HIMACHAL PRADESH
STATE TAXES AND EXCISE DEPARTMENT**

No EXN-F(1)-1/2024

Dated Shimla-2, the

12-07- 2024

NOTIFICATION

In exercise of the powers conferred by sectiond 36 & 37 of the Himachal Pradesh Excise Act, 2011 (29 of 2011) and sections 31 & 32 of the Punjab Excise Act, 1914 (1 of 1914) read with Section 82 of the Himachal Pradesh Excise Act 2011 as in territories transferred to Himachal Pradesh under Section 5 of the Punjab Re-organization Act, 1966 (Act No.31 of 1966), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders 1932 as amended from time to time (hereinafter called the “said Orders”).

The existing Order 1 shall be substituted by the following, namely:-

“1. The following shall be the rates of Excise Duty, Manufacture, Export Duty and other levies on the exciseable articles with effect from 01-04-2024 :-

Sr. No	Kind of liquor/intoxicant.	Rate of Excise duty 2024-25	
1.	(a) Country Liquor with Strength of 50° under proof. (b) High Strength Country Liquor of 40° under proof.	Rs. 37 per proof litre.	Rs. 53 per proof litre.
2.	Indian Made Foreign Spirit, a) EDP up to Rs. 1300/-per case b) EDP Rs. 1301 and above per case	Rs. 70/- per proof litre Rs. 155/- per proof litre	Foreign Spirits (B.I.I.) and Foreign Spirit (B.I.O.) on which Custom Duty has not been paid.
3.	(a) Beer upto 5% alcoholic contents (b) Beer exceeding 5% alcoholic contents but not exceeding 8.25%	Rs. 32.00 per bulk litre. Rs. 45.00 per bulk litre	
4.	Ready to drink beverages	Rs. 22.00 per B.L. upto 5% and Rs. 38.00 per B.L upto 8%	
5.	Cider	Rs. 7.00 per bottle of 650 Mls.	
6.	Sweets and Wines	Manufactured in H.P.	Imported from out of the State
	(a) upto 15% v/v for unfortified wines	Rs. 24.00 per bulk litre	Rs.38.00 per bulk litre
	(b) not more than 20% volume/v for fortified wines	Rs. 27.00 per bulk litre	Rs. 42.00 per bulk litre
7.	Indian Made Foreign Spirit when issued to troops, Ex-servicemen and ITBP through CSD or other sources approved by the government. (i) Indian Made Rum in forward areas only	Rs. 42.00 per proof litre	

8	Other kind of Foreign Spirit in all areas including Indian made Rum in non-forward areas Indian Made Foreign Spirit, a) EDP up to Rs.900/-per case b) EDP Rs. 901 to Rs.1800/- per case c) EDP Rs. 1801 to Rs 3600/- per case d) EDP Rs. 3601 and above per case	(a) Rs. 65.00 PPL (b) Rs. 125.00 PPL (c) Rs. 145.00 PPL (d) Rs. 180.00 PPL Foreign Spirit (B.I.I) and Foreign Spirit (B.I.O) on which Custom Duty has not been paid.
9.	Rectified spirit	Rs. 27.00 per proof litre.
10.	Duty on Bhang	Rs. 45.00 per 10 Kg or less.
11.	Duty on opium	Rs. 1744/- per Kg.
12.	Duty on ENA	Rs. 25.00 per bulk litre
13.	Duty on Malt Spirit	Rs. 25.00 per bulk litre
14.	Duty on Beer manufactured by L-10C license	Rs. 26.00 per bulk litre
15.	Duty on Draught Beer	Rs. 33.00 per bulk litre

	Kind of liquor	Rate of Export Fee
1.	Indian Made Foreign Spirit	Rs. 1.00 per proof litre.
2.	Beer: (a) With alcoholic contents upto 5%. (b) With alcoholic contents above 5% and upto 8.25%	Rs. 0.50 per bulk litre. Rs. 0.55 per bulk litre.
3.	Rectified Spirit	Rs. 0.35 per bulk litre.
4.	Country Liquor	Rs. 0.15 per proof litre.
5.	Malt Spirit.	Rs. 3.00 per bulk litre.
6.	Sweet Products (Wine & Cider etc.)	Rs. 1.00 per bulk litre.
7.	ENA	Rs. 0.35 per bulk litre

	Kind of Liquor	Import Fee
1.	Bottled IMFS	Rs. 34.00 per proof litre
2.	Beer	Rs. 11 per bottle/unit of 650 mls. Rs. 10 per can/pack size of 500 mls Rs. 8 per can/pack size of 330 mls.
3.	RTD beverages	Rs. 12.00 per bulk litre
4.	Wine and Cider (i.e. Indian Made and Imported)	Rs. 16.50 per bulk litre
5.	Malt Spirit/MMS/ HBS / CJS & VMS	Rs. 16.50 per bulk litre
6.	ENA.	Rs. 1.50 per bulk litre (for sale in H.P. and for sale in export). In addition to this, before issuing the ENA to manufacture of Country Liquor/IMFL meant for sale in H.P. the

		differential amount Rs. 7.50 per bulk litre shall be deposited as transfer fee by the manufacturer of Bottling Plants/Distillery. This transfer fee shall not be charged on ENA procured from the Distilleries situated within the State as already the transfer fee @ Rs. 5.00 per bulk liter is being charged at the time of issue of permit for procurement of ENA.
7.	All kinds of spirits mentioned in the license in form L-19 and L-19A licensees (excluding spirits used for manufacture of hand sanitizer/hand rub)	Rs. 12.00 per bulk litre
8.	All kinds of spirits whether ethyl alcohol or denatured procured by L-19A & L-19 licensees for manufacturing of sanitizer (hand sanitizer/hand rub)	Rs. 17.00 per bulk litre

Provided further, that duty shall not be levied on rectified spirit supplied to the Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By Orders,

Principal Secretary (ST&E) to the
Government of Himachal Pradesh.