

MRP BASED AD-VALOREM EXCISE DUTY- BEER

MRP BASED AD-VALOREM EXCISE DUTY [NOTIFICATION NO. .111-1 (3)-EX/2016/2248-78 DATED 01-06-2019] CALCULATION SHEET Commissionerate of Excise Gurkhabasti, P.N. Complex, Agartala No.958 i,jn• TRIPURA Registered No. N. E

930. GAZETTE Published by Authority EXTRAORDINARY ISSUE Agartala, Saturday, June 1, 2019 A.D., Jyaistha 11, 1941 S. E. PART—I— Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc. GOVERNMENT OF TRIPURA OFFICE OF THE COMMISSIONER OF EXCISE P.N. COMPLEX, GURKHABASTI, AGARTALA No.F.111-1 (3)-EX/2016,' 2248-78 Dated, Agartala, the 31st May. 2019- N O T I F I C A T I O N In exercise of the powers conferred by sub-section (1.) Of the Section 2S of the Tripura Excise Act, 1987 (as amended upto 2018) and in partial modification of the Finance Department's Notification dated 21-12-2016, Maximum Retail Price (in short MRP) based Ad-valorem Excise duty is hereby imposed by fixing minimum and maximum Excise duty for each Slab determined in this process. The rates Of MRP based Ad-valorem Excise duty are given in tables below:-

Table- Liquor" Slab 2 3 4 5 6 7 8 MRP range per Case Upto 4,000 4,001 to 5,000 5,001 to 6,500 6,501 to 8,501 8,501 to 12,500 12,501 to 24,000 24,001 to 48,000 Above 48,000

Abatement Mu Itiplication MRP based Ad-valorem Excise duty factor 65/100 factor 0.92 0.77 0.64 0.48 0.29 0.18 per Case 1,520/- Rs. to Rs. 1,600/- subject to minimum duty of 1,601/- and maximum duty Of Rs. 1,600/- for this slab Rs. 1,601 to Rs. 1,750/- subject to minimum duty of 1,601/- and maximum duty Of Rs. 1,750/- for this Slab. Rs. 1,751/- to Rs. 1,900/- subject to minimum duty Of 1,751/- and maximum duty Of Rs. 1,900/- for this slab. Rs. 1,901/- to Rs. 2,100/- subject to minimum duty Of 1,901/- and maximum duty Of Rs. 2,100/- for this slab. Rs. 2,101/- to Rs. 2,400/- subject to minimum duty of Rs. 2,401/- and maximum duty Of Rs. 2,400/- for this slab. Rs. 2,401/- to Rs. 3,000/- subject to minimum duty of 2,401/- and maximum duty of Rs. 3,000/- for this slab. Rs. 3,001/- to Rs. 3,300/- subject to minimum duty of 3,001/- and maximum duty of Rs. 3,300/- for this slab.

Table- B "For BEER" 2019 A. D. Slab 1 2 3 4 MRP range per Case (in Rs. 650 ml Upto 1080 Above 1080 500 ml Upto 1140 Above 1140) **Abatement** factor 65% 65% **Multiplication** factor 0.80 0.60 MRP based Ad-valorem Excise duty per Case in Rs. Rs. 312/- Rs. 313/- to Rs. 400/- subject to minimum duty of Rs. 313/- and maximum duty of Rs. 400/- for this slab. Rs. 401/- to Rs. 480/- subject to minimum duty of Rs. 481/- and maximum duty of Rs. 550/- for this slab. Hence, the above MRP based Ad-valorem Excise duty structure shall be effective on all Import permits issued henceforth from the date of the publication of the Notification in the Tripura Gazette. (Nagesh Kumar , IAS) Commissioner of Excise Government of Tripura Printed at the Tripura Government Press, Agartala.

2 BEER MRP BASED AD-VALOREM LEVY OF EXCISE DUTY IN TRIPURA MRP Range per case For 650 ml U to 1.080 Above 1.080 For 500 ml U to 1,140 Above 1.140 (FOR BEER) **Multiplication** Abatement factor factor 0.80 0.60 Excise duty per case (in Rs.) Rs. Rs. 313/- to Rs. 400/- Rs. 480/- Rs. 481/- to Rs. 550/-

SLAB-WISE BREAKUP OF EXCISE DUTY TO BE PAID Abatement factor 0.65 Taxable Value Multiplication MRP per Case U to 1.080 I .00 I .090.00 1.100.00 1.110.00 1.120.00 1.130.00 1.140.00 1.150.00 1.160.00 1.170.00 1.180.00 1.190.00 1.200.00 1.210.00 1.220.00 1.230.00 1.240.00 1.250.00 1.260.00 1.270.00 1.280.00 1.290.00 1.300.00 1.310.00 1.320.00 1.330.00 1.340.00 1.350.00 1.360.00 1.370.00

453.60 455.70 457.80 459.90 462.00 464.10 466.20 468.30 470.40 472.50 474.60 476.70 478.80 480.90
 483.00 485.10 487.20 489.30 491.40 493.50 495.60 497.70 499.80 501.90 504.00 506.10 508.20 510.30
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 2,570.00 2,580.00 2,590.00 2,600.00 2,610.00 2,620.00 2,630.00 Above 2,630.00 Abatement factor 0.65
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 of 96 Multiplication factor 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.60 0.80
 (Nage Excise duty 525.00 527.10 529.20 531.30 533.40 535.50 537.60 539.70 541.80 543.90 546.00
 548.10 550.20 552.30 above .30 Excise duty to be paid (in Rs.) 525.00 527.10 529.20 531.30 533.40 535.50
 537.60 539.70 541.80 543.90 546.00 548.10 550.00 550.00 550.00 um , LAS) Commissioner of Excise
 Government of Tripura

