

GOVERNMENT OF KARNATAKA

No. FD 04 PES 2023

Karnataka Government Secretariat Vidhana Soudha, Bengaluru, Dated:18.07.2023

NOTIFICATION

Whereas the draft of the following rules further to amend the Karnataka Excise (Excise Duties and Fees) Rules, 1968, was published as required by sub-section (1) of Section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966) in Notification No: FD 04 PES 2023, dated: 10.07.2023 in Part-IV A of the Karnataka Gazette (Extraordinary) No.316 dated:10.07.2023 inviting objections and suggestions from all persons likely to be affected within seven days from the date of its publication in the Official Gazette.

And, whereas the said Gazette was made available to the public on 10th July 2023.

And, whereas objections and suggestions received in respect of the said draft by the State Government have been considered.

Now, therefore, in exercise of the powers conferred by Section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966), the Government of Karnataka hereby makes the following rules, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2023.

(2) They shall come into force with effect from the 20^{th} day of July, 2023.

2. **Amendment of Schedule-D**.- In the Karnataka Excise (Excise Duties and Fees) Rules, 1968, in Schedule-D,-

(i) for Serial Number I and the entries relating thereto, the following shall be substituted, namely:-

| SI No | Name of the Article | Declared price range per case containing 8.64/9/12 Bulk litres of liquor | | Rate of Additional Excise Duty/Additional Countervailing Duty per B.L. of 25° UP | |
|----------|--|---|---------|---|---|
| Ι | Brandy, Whisky, Gin, Rum and such other liquors, but not including Beer, Wine, Toddy and Fenny | From | То | (1) Manufactured in Karnataka and when issued to a Distributor Licensee under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, for the purpose of sale within Karnataka but excluding the liquor issued to a licensee holding Military Canteen Licence, Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (2) Manufactured in other States in India and when imported into Karnataka State by a Distributor Licensee. | (1) Manufactured in Karnataka: (i) when issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (ii) when issued for export to licensees outside Karnataka but within India by way of sale or stock transfer; or (2) Manufactured in other States in India and when imported into Karnataka by a Licensee holding the Military Canteen Stores Bonded Warehouse Licence. |
| | | Rs. Ps. | Rs. Ps. | Rs. Ps. | Rs.Ps. |
| 01 | | 000.00 | 449.00 | 215.00 | 1.00 |
| 02 | | 450.00 | 499.00 | 294.00 | 1.25 |
| 03 | | 500.00 | 549.00 | 386.00 | 1.45 |
| 04 | | 550.00 | 599.00 | 497.00 | 1.75 |
| 05 | | 600.00 | 699.00 | 668.00 | 1.95 |
| 06 | | 700.00 | 799.00 | 816.00 | 2.25 |
| 07 | | 800.00 | 899.00 | 870.00 | 2.35 |
| 08 | | 900.00 | 999.00 | 938.00 | 2.50 |
| 09 | | 1000.00 | 1099.00 | 982.00 | 2.60 |
| 10 | | 1100.00 | 1199.00 | 1102.00 | 2.75 |
| 11 | | 1200.00 | 1299.00 | 1325.00 | 2.85 |
| 12 | | 1300.00 | 1399.00 | 1541.00 | 3.00 |
| 13 | | 1400.00 | 1799.00 | 1667.00 | 3.10 |
| 14 | | 1800.00 | 2199.00 | 1860.00 | 3.25 |

R.N.I. No. KARBIL/2001/47147 POSTAL REGN. No. RNP/KA/BGS/2202/2017-19 Licensed to post without prepayment WPP No. 297

| 15 | 2200.00 | 4924.00 | 2124.00 | 3.35 |
|----|----------|----------|---------|------|
| 16 | 4925.00 | 7650.00 | 2483.00 | 3.50 |
| 17 | 7651.00 | 15000.00 | 3571.00 | 3.70 |
| 18 | 15001.00 | above | 5358.00 | 3.70 |

(ii) for Serial Number II and the entries relating thereto, the following shall be substituted, namely:-

| SI No | Name of the Article | Declared price range per case containing 7.8/7.92/12 Bulk litres of Beer | | Rate of Additional Excise Duty/Additional Countervailing Duty per B.L | |
|----------|------------------------|---|---------------|---|----------------------|
| II | Beer (bottled) | From | To Rs. Ps. | (1) Manufactured in Karnataka and when issued to a Distributor Licensee under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, for the purpose of sale within Karnataka but excluding the Beer issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (2) Manufactured in other States in India and when imported into Karnataka State by a Distributor Licensee. Rs. Ps. | Warehouse Licence or |
| 1. | | 125-00 (in case of 330 ml bottles) | above | 185% of Declared Price | 2-00 |
| 2 | | 140-00 | above | 185% of Declared Price | 2-00 |

By order and in the name of the Governor of Karnataka,

(Manjula Nataraj) Under Secretary to Government, Finance Department (Excise).

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