

MRP BASED AD-VALOREM EXCISE DUTY

**[NOTIFICATION NO. F.III-1 (3)-EX/2016/2248-78 DATED
01-06-2019]**

CALCULATION SHEET

Commissionerate of Excise

Gurkhabasti, P.N. Complex, Agartala

TRIPURA 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.III-1(3)-EX/2016/2248-78

Dated, Agartala, the 31st May, 2019.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of the Section 25 of the Tripura Excise Act, 1987 (as amended upto 2018) and in partial modification of the Finance Department's Notification No.F.II-2(5)-EX/2016 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:-

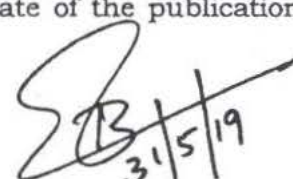
Table- A "For Foreign Liquor"

Slab	MRP range per Case (in Rs.)	Abatement factor	Multiplication factor	MRP based Ad-valorem Excise duty per Case (in Rs.)
1	Upto 4,000	65%	-	Rs. 1,520/-
2	4,001 to 5,000		0.92	Rs. 1,521/- to Rs. 1,600/- subject to minimum duty of Rs. 1,521/- and maximum duty of Rs. 1,600/- for this slab.
3	5,001 to 6,500		0.77	Rs. 1,601/- to Rs. 1,750/- subject to minimum duty of Rs. 1,601/- and maximum duty of Rs. 1,750/- for this slab.
4	6,501 to 8,500		0.64	Rs. 1,751/- to Rs. 1,900/- subject to minimum duty of Rs. 1,751/- and maximum duty of Rs. 1,900/- for this slab.
5	8,501 to 12,500		0.48	Rs. 1,901/- to Rs. 2,100/- subject to minimum duty of Rs. 1,901/- and maximum duty of Rs. 2,100/- for this slab.
6	12,501 to 24,000		0.29	Rs. 2,101/- to Rs. 2,400/- subject to minimum duty of Rs. 2,101/- and maximum duty of Rs. 2,400/- for this slab.
7	24,001 to 48,000		0.18	Rs. 2,401/- to Rs. 3,000/- subject to minimum duty of Rs. 2,401/- and maximum duty of Rs. 3,000/- for this slab.
8	Above 48,000		-	Rs. 3,300/-

Table- B "For BEER"

Slab	MRP range per Case (in Rs.)	Abatement factor	Multiplication factor	MRP based Ad-valorem Excise duty per Case (in Rs.)
650 ml				
1	Upto 1080	65%	-	Rs. 312/-
2	Above 1080		0.80	Rs. 313/- to Rs. 400/- subject to minimum duty of Rs. 313/- and maximum duty of Rs. 400/- for this slab.
500 ml				
3	Upto 1140	65%	-	Rs. 480/-
4	Above 1140		0.60	Rs. 481/- to Rs. 550/- 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 B., IAS)
Commissioner of Excise
Government of Tripura

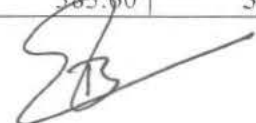
BEER

**MRP BASED AD-VALOREM LEVY OF EXCISE DUTY IN TRIPURA
(FOR BEER)**

MRP Range per case	Abatement factor	Multiplication factor	Excise duty per case (in Rs.)
For 650 ml			
Upto 1,080	65%	-	Rs. 312/-
Above 1,080		0.80	Rs. 313/- to Rs. 400/-
For 500 ml			
Upto 1,140	65%	-	Rs. 480/-
Above 1,140		0.60	Rs. 481/- to Rs. 550/-

SLAB-WISE BREAKUP OF EXCISE DUTY TO BE PAID

MRP per Case	Abatement factor	Taxable Value	Multiplication factor	Excise duty	Excise duty to be paid (in Rs.)
For 650 ml SLAB-1 (Excise Duty - 312)					
Upto 1,080	0.65	378.00	-	312.00	312.00
For 650 ml SLAB-2 (Excise Duty - 313 to 400)					
1,081.00	0.65	378.35	0.80	302.68	313.00
1,090.00	0.65	381.50	0.80	305.20	313.00
1,100.00	0.65	385.00	0.80	308.00	313.00
1,110.00	0.65	388.50	0.80	310.80	313.00
1,120.00	0.65	392.00	0.80	313.60	313.60
1,130.00	0.65	395.50	0.80	316.40	316.40
1,140.00	0.65	399.00	0.80	319.20	319.20
1,150.00	0.65	402.50	0.80	322.00	322.00
1,160.00	0.65	406.00	0.80	324.80	324.80
1,170.00	0.65	409.50	0.80	327.60	327.60
1,180.00	0.65	413.00	0.80	330.40	330.40
1,190.00	0.65	416.50	0.80	333.20	333.20
1,200.00	0.65	420.00	0.80	336.00	336.00
1,210.00	0.65	423.50	0.80	338.80	338.80
1,220.00	0.65	427.00	0.80	341.60	341.60
1,230.00	0.65	430.50	0.80	344.40	344.40
1,240.00	0.65	434.00	0.80	347.20	347.20
1,250.00	0.65	437.50	0.80	350.00	350.00
1,260.00	0.65	441.00	0.80	352.80	352.80
1,270.00	0.65	444.50	0.80	355.60	355.60
1,280.00	0.65	448.00	0.80	358.40	358.40
1,290.00	0.65	451.50	0.80	361.20	361.20
1,300.00	0.65	455.00	0.80	364.00	364.00
1,310.00	0.65	458.50	0.80	366.80	366.80
1,320.00	0.65	462.00	0.80	369.60	369.60
1,330.00	0.65	465.50	0.80	372.40	372.40
1,340.00	0.65	469.00	0.80	375.20	375.20
1,350.00	0.65	472.50	0.80	378.00	378.00
1,360.00	0.65	476.00	0.80	380.80	380.80
1,370.00	0.65	479.50	0.80	383.60	383.60

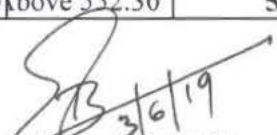


MRP per Case	Abatement factor	Taxable Value	Multiplication factor	Excise duty	Excise duty to be paid (in Rs.)
1,380.00	0.65	483.00	0.80	386.40	386.40
1,390.00	0.65	486.50	0.80	389.20	389.20
1,400.00	0.65	490.00	0.80	392.00	392.00
1,410.00	0.65	493.50	0.80	394.80	394.80
1,420.00	0.65	497.00	0.80	397.60	397.60
1,430.00	0.65	500.50	0.80	400.40	400.00
1,440.00	0.65	504.00	0.80	403.20	400.00
Above 1,440.00	0.65	Above 504.00	0.80	Above 403.20	400.00
For 500 ml SLAB-3 (Excise Duty - 480)					
1,140.00	0.65	399.00	-	480.00	480.00
For 500 ml SLAB-4 (Excise Duty - 481 to 550)					
1,141.00	0.65	399.35	0.60	239.61	481.00
1,150.00	0.65	402.50	0.60	241.50	481.00
1,160.00	0.65	406.00	0.60	243.60	481.00
1,170.00	0.65	409.50	0.60	245.70	481.00
1,180.00	0.65	413.00	0.60	247.80	481.00
1,190.00	0.65	416.50	0.60	249.90	481.00
1,200.00	0.65	420.00	0.60	252.00	481.00
1,210.00	0.65	423.50	0.60	254.10	481.00
1,220.00	0.65	427.00	0.60	256.20	481.00
1,230.00	0.65	430.50	0.60	258.30	481.00
1,240.00	0.65	434.00	0.60	260.40	481.00
1,250.00	0.65	437.50	0.60	262.50	481.00
1,260.00	0.65	441.00	0.60	264.60	481.00
1,270.00	0.65	444.50	0.60	266.70	481.00
1,280.00	0.65	448.00	0.60	268.80	481.00
1,290.00	0.65	451.50	0.60	270.90	481.00
1,300.00	0.65	455.00	0.60	273.00	481.00
1,310.00	0.65	458.50	0.60	275.10	481.00
1,320.00	0.65	462.00	0.60	277.20	481.00
1,330.00	0.65	465.50	0.60	279.30	481.00
1,340.00	0.65	469.00	0.60	281.40	481.00
1,350.00	0.65	472.50	0.60	283.50	481.00
1,360.00	0.65	476.00	0.60	285.60	481.00
1,370.00	0.65	479.50	0.60	287.70	481.00
1,380.00	0.65	483.00	0.60	289.80	481.00
1,390.00	0.65	486.50	0.60	291.90	481.00
1,400.00	0.65	490.00	0.60	294.00	481.00
1,410.00	0.65	493.50	0.60	296.10	481.00
1,420.00	0.65	497.00	0.60	298.20	481.00
1,430.00	0.65	500.50	0.60	300.30	481.00
1,440.00	0.65	504.00	0.60	302.40	481.00
1,450.00	0.65	507.50	0.60	304.50	481.00
1,460.00	0.65	511.00	0.60	306.60	481.00
1,470.00	0.65	514.50	0.60	308.70	481.00
1,480.00	0.65	518.00	0.60	310.80	481.00
1,490.00	0.65	521.50	0.60	312.90	481.00
1,500.00	0.65	525.00	0.60	315.00	481.00
1,510.00	0.65	528.50	0.60	317.10	481.00

MRP per Case	Abatement factor	Taxable Value	Multiplication factor	Excise duty	Excise duty to be paid (in Rs.)
1,520.00	0.65	532.00	0.60	319.20	481.00
1,530.00	0.65	535.50	0.60	321.30	481.00
1,540.00	0.65	539.00	0.60	323.40	481.00
1,550.00	0.65	542.50	0.60	325.50	481.00
1,560.00	0.65	546.00	0.60	327.60	481.00
1,570.00	0.65	549.50	0.60	329.70	481.00
1,580.00	0.65	553.00	0.60	331.80	481.00
1,590.00	0.65	556.50	0.60	333.90	481.00
1,600.00	0.65	560.00	0.60	336.00	481.00
1,610.00	0.65	563.50	0.60	338.10	481.00
1,620.00	0.65	567.00	0.60	340.20	481.00
1,630.00	0.65	570.50	0.60	342.30	481.00
1,640.00	0.65	574.00	0.60	344.40	481.00
1,650.00	0.65	577.50	0.60	346.50	481.00
1,660.00	0.65	581.00	0.60	348.60	481.00
1,670.00	0.65	584.50	0.60	350.70	481.00
1,680.00	0.65	588.00	0.60	352.80	481.00
1,690.00	0.65	591.50	0.60	354.90	481.00
1,700.00	0.65	595.00	0.60	357.00	481.00
1,710.00	0.65	598.50	0.60	359.10	481.00
1,720.00	0.65	602.00	0.60	361.20	481.00
1,730.00	0.65	605.50	0.60	363.30	481.00
1,740.00	0.65	609.00	0.60	365.40	481.00
1,750.00	0.65	612.50	0.60	367.50	481.00
1,760.00	0.65	616.00	0.60	369.60	481.00
1,770.00	0.65	619.50	0.60	371.70	481.00
1,780.00	0.65	623.00	0.60	373.80	481.00
1,790.00	0.65	626.50	0.60	375.90	481.00
1,800.00	0.65	630.00	0.60	378.00	481.00
1,810.00	0.65	633.50	0.60	380.10	481.00
1,820.00	0.65	637.00	0.60	382.20	481.00
1,830.00	0.65	640.50	0.60	384.30	481.00
1,840.00	0.65	644.00	0.60	386.40	481.00
1,850.00	0.65	647.50	0.60	388.50	481.00
1,860.00	0.65	651.00	0.60	390.60	481.00
1,870.00	0.65	654.50	0.60	392.70	481.00
1,880.00	0.65	658.00	0.60	394.80	481.00
1,890.00	0.65	661.50	0.60	396.90	481.00
1,900.00	0.65	665.00	0.60	399.00	481.00
1,910.00	0.65	668.50	0.60	401.10	481.00
1,920.00	0.65	672.00	0.60	403.20	481.00
1,930.00	0.65	675.50	0.60	405.30	481.00
1,940.00	0.65	679.00	0.60	407.40	481.00
1,950.00	0.65	682.50	0.60	409.50	481.00
1,960.00	0.65	686.00	0.60	411.60	481.00
1,970.00	0.65	689.50	0.60	413.70	481.00
1,980.00	0.65	693.00	0.60	415.80	481.00
1,990.00	0.65	696.50	0.60	417.90	481.00
2,000.00	0.65	700.00	0.60	420.00	481.00

MRP per Case	Abatement factor	Taxable Value	Multiplication factor	Excise duty	Excise duty to be paid (in Rs.)
2,010.00	0.65	703.50	0.60	422.10	481.00
2,020.00	0.65	707.00	0.60	424.20	481.00
2,030.00	0.65	710.50	0.60	426.30	481.00
2,040.00	0.65	714.00	0.60	428.40	481.00
2,050.00	0.65	717.50	0.60	430.50	481.00
2,060.00	0.65	721.00	0.60	432.60	481.00
2,070.00	0.65	724.50	0.60	434.70	481.00
2,080.00	0.65	728.00	0.60	436.80	481.00
2,090.00	0.65	731.50	0.60	438.90	481.00
2,100.00	0.65	735.00	0.60	441.00	481.00
2,110.00	0.65	738.50	0.60	443.10	481.00
2,120.00	0.65	742.00	0.60	445.20	481.00
2,130.00	0.65	745.50	0.60	447.30	481.00
2,140.00	0.65	749.00	0.60	449.40	481.00
2,150.00	0.65	752.50	0.60	451.50	481.00
2,160.00	0.65	756.00	0.60	453.60	481.00
2,170.00	0.65	759.50	0.60	455.70	481.00
2,180.00	0.65	763.00	0.60	457.80	481.00
2,190.00	0.65	766.50	0.60	459.90	481.00
2,200.00	0.65	770.00	0.60	462.00	481.00
2,210.00	0.65	773.50	0.60	464.10	481.00
2,220.00	0.65	777.00	0.60	466.20	481.00
2,230.00	0.65	780.50	0.60	468.30	481.00
2,240.00	0.65	784.00	0.60	470.40	481.00
2,250.00	0.65	787.50	0.60	472.50	481.00
2,260.00	0.65	791.00	0.60	474.60	481.00
2,270.00	0.65	794.50	0.60	476.70	481.00
2,280.00	0.65	798.00	0.60	478.80	481.00
2,290.00	0.65	801.50	0.60	480.90	481.00
2,300.00	0.65	805.00	0.60	483.00	483.00
2,310.00	0.65	808.50	0.60	485.10	485.10
2,320.00	0.65	812.00	0.60	487.20	487.20
2,330.00	0.65	815.50	0.60	489.30	489.30
2,340.00	0.65	819.00	0.60	491.40	491.40
2,350.00	0.65	822.50	0.60	493.50	493.50
2,360.00	0.65	826.00	0.60	495.60	495.60
2,370.00	0.65	829.50	0.60	497.70	497.70
2,380.00	0.65	833.00	0.60	499.80	499.80
2,390.00	0.65	836.50	0.60	501.90	501.90
2,400.00	0.65	840.00	0.60	504.00	504.00
2,410.00	0.65	843.50	0.60	506.10	506.10
2,420.00	0.65	847.00	0.60	508.20	508.20
2,430.00	0.65	850.50	0.60	510.30	510.30
2,440.00	0.65	854.00	0.60	512.40	512.40
2,450.00	0.65	857.50	0.60	514.50	514.50
2,460.00	0.65	861.00	0.60	516.60	516.60
2,470.00	0.65	864.50	0.60	518.70	518.70
2,480.00	0.65	868.00	0.60	520.80	520.80
2,490.00	0.65	871.50	0.60	522.90	522.90

MRP per Case	Abatement factor	Taxable Value	Multiplication factor	Excise duty	Excise duty to be paid (in Rs.)
2,500.00	0.65	875.00	0.60	525.00	525.00
2,510.00	0.65	878.50	0.60	527.10	527.10
2,520.00	0.65	882.00	0.60	529.20	529.20
2,530.00	0.65	885.50	0.60	531.30	531.30
2,540.00	0.65	889.00	0.60	533.40	533.40
2,550.00	0.65	892.50	0.60	535.50	535.50
2,560.00	0.65	896.00	0.60	537.60	537.60
2,570.00	0.65	899.50	0.60	539.70	539.70
2,580.00	0.65	903.00	0.60	541.80	541.80
2,590.00	0.65	906.50	0.60	543.90	543.90
2,600.00	0.65	910.00	0.60	546.00	546.00
2,610.00	0.65	913.50	0.60	548.10	548.10
2,620.00	0.65	917.00	0.60	550.20	550.00
2,630.00	0.65	920.50	0.60	552.30	550.00
Above 2,630.00	0.65	Above 920.50	0.80	Above 552.30	550.00


 (Nagesh Kumar B., IAS)
 Commissioner of Excise
 Government of Tripura