

**Administration of Dadra and Nagar Haveli, UT**  
**Excise Department**  
**Silvassa**

No. ADM/EXC/Policy/2/2018/94

Dated : 19/04/2018

**NOTIFICATION**

In exercise of the power conferred by Section 92 of the Dadra and Nagar Haveli Excise Duty Regulation, (1 of 2012) the Administrator of Union Territory of Dadra and Nagar Haveli being of the opinion that reasonable ground exist for doing so, hereby amends all the earlier notifications in regards of license fee, excise duty, import duty, export fee, fee for transfer of license registration of label etc and duty/fee on all other excisable articles with immediate effect as under:

**Schedule - A**

Rate of License Fee, Excise Duty, Label Registration Fee, License / Permit Fee and Import Fee / Export Fee on liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this regulation:

**1. Rate of License Fee.**

**LICENSE FEES - MANUFACTURE**

Sr.No.	Category of Licenses	License Fees (in Rs.)
1	License for Manufacturing of IMFL Up to 10 lac bulk liters	2,00,000
	For every additional 1 lac bulk liters or part thereof in excess of 10 lac bulk liters	10,000- 1
2	License for Manufacturing of BEER Up to 1 crore bulk liters	4,00,000
	For every additional 10 lac bulk liters or part thereof in excess of 1 crore bulk liters	20,000
	License for Manufacturing of Wine or milk punch Upto 10 lac bulk liters	2,00,000
	For every additional 1 lac bulk liters or part thereof in excess of 10 lac bulk liters	10,000
4	License for Manufacturing of rectified spirit or absolute	

	alcohol or Extra Neutral Alcohol:  Up to 1 lac bulk liters  For every additional 10,000 bulk liters or part thereof in excess of 1 lac bulk liters	40,000  4,000
5	License for Manufacturing of Country Liquor  By still with capacity not exceeding 150 liters  In any other cases up to 10 lacs bulk liters  For every additional 1 lac bulk liters or part thereof in excess of 1 lac bulk liters	5,000  1,50,000  10,000
6	For blending of Country liquor	10,000
7	License for Manufacturing of denatured spirituous preparations  Where quantity of Denatured Spirit is less than 20,000 bulk liters  Where quantity of Denatured spirit is more than 20,000 bulk liters	50,000  50,000 + 3*(every additional BL above 20,000 BL)
8	For bottling of denatured spirit, rectified spirit and denatured spirituous preparations	0.35 paise/bottle subject to a minimum of Rs. 1600/-
9	For bottling of Country Liquor	0.14 paise/bottle subject to a minimum of Rs. 1000/-
10	For bottling of Beer	0.07 paise/bottle subject to a minimum of Rs. 1000/-
11	For bottling of wines and milk punch	0.14 paise/bottle subject to a minimum of Rs. 1000/-

12	For bottling of Foreign Liquor, Indian Made Foreign Liquor other than milk punch, wines or beer	0.14 paise/bottle subject to a minimum of Rs. 1000/-
	*Provided that in preceding item 8 to 12 for per bottling in bottles of capacities upto 375 ML the fee will be 50% of license fee per bottle.	

### **LICENSE FEES – SALE**

<b>Sr. No.</b>	<b>Category of Licenses</b>	<b>License Fee</b>	<b>License Renewal Fee</b>
1.	Licenses for wholesale of Indian Liquor, Foreign Liquor and Draught Beer:		
	a. For wholesale of Indian Liquor and Beer:	15,00,000	50,000
	b. Draught Beer		35,000
	c. For Foreign Liquor		
2.	Licenses for retail sale of Indian Liquor, Foreign Liquor and Draught Beer.		
	a. For retail sale of Indian Liquor	15,00,000	75,000
	b. For retail sale of Draught Beer.		
	c. For Foreign Liquor		10,000
3	License for wholesale of Country Liquor	50,000	50,000
4	License for retail sale of country liquor	1,00,000	10,000
5.	License to serve Indian Liquor and Foreign Liquor in a standalone restaurant	1,00,000	50,000
6.	License to serve Indian Liquor and Foreign Liquor in a Bar and Restaurant located within a hotel as per hotel categorized under the UT of Dadra and Nagar Haveli Registration of Tourist Trade Rules, 2011:		
	a. For category “A” hotel/Floatel	5,00,000	1,50,000
	b. For Category “B” hotel	3,00,000	75,000
	c. For Category “C” hotel	1,00,000	30,000
	For Foreign Liquor		
	d. For category “A” hotel/Floatel	25000	25,000
	e. For Category “B” hotel	20000	25,000
	f. For Category “C” hotel	10000	15,000

7	Licenses to serve Indian Liquor and Foreign liquor in A Category Hotel to the residents in their rooms as per hotel categorized under the UT of Dadra and Nagar Haveli Registration of Tourist Trade Rules, 2011.	1,00,000	1,00,000
8	License to serve Indian Liquor and Foreign Liquor in a House Boat	40,000	20,000
9	License for retail sale of Indian Liquor for Hotel Management Institutes purely for training purpose	20,000	10,000
10	Temporary license for a maximum period of 48 hours for special occasion like marriages and other ceremony etc. other than the licensed premises including hotel (for each location)	2500 (per 24 hours per location)	2500 (per 24 hours per location)
11	License for wholesale vend for rectified spirit, absolute Alcohol and extra neutral alcohol.	10,000	10,000
12	License for wholesale vend for denatured spirit including special denatured spirit	10,000	10,000
13	License for retail vend of rectified spirit for chemist/druggist	2,000	2,000
14	License/ Permit for warehouse for storage of Indian Liquor	50,000	50,000
15	License/ Permit for warehouse for storage of foreign liquor		
16	License/Permit for warehouse for storage of Country Liquor		
17	License/Permit for warehouse for storage of denatured spirit		
18	License/Permit for warehouse for storage of Rectified spirit, absolute alcohol and extra neutral alcohol		
19	License for storage and utilization of Indian Liquor and Foreign liquor by the Hotel Management Institute for the purpose of training.	10,000	10,000
20	Possession and use of Denatured Spirit/ Rectified spirit for industrial purpose below 1 lakh bulk liters	50,000	50,000
21	Possession and use of denatured spirit/rectified spirit for industrial purpose more than 1 lakh bulk liters	1,00,000	1,00,000

## 2. Excise Duty:

Sr. No.	Particular	Excise Duty
1.	Indian Liquor	35 % of the Ex-factory price or Rs. 55 per BL whichever is higher.
2.	Indian Wine and Liqueur	10 % of the Ex-factory price or Rs. 25 per BL whichever is higher.
3.	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.
4.	Beer, Cider, Alcopop whose alcoholic strength does exceed 5% V/v (Strong)	25 % of the Ex-factory price or Rs. 20 per BL whichever is higher.
5.	Country Liquor	35 % of the Ex-factory price or Rs. 55 per BL whichever is higher.
6.	<p>Foreign Liquor</p> <p>(a) Whisky, Rum, Gin, Vodka, Brandy other than wines with or without rectified spirit/ milk punch/ concentrates/ malt spirit and the like manufactured outside India and whose wholesale price up to Rs. 2,500/- per 750 ml.</p> <p>(b) Whisky, Rum, Gin, Vodka, Brandy other than wines with or without rectified spirit/ milk punch/ concentrates/ malt spirit and the like manufactured outside India and whose wholesale price above Rs. 2,500/- per 750 ml.</p> <p>(c) Wine, Milk Punch Cider, Alcopop, Liqueur and the like manufactured outside India and whose wholesale price is up to Rs. 2,500 per 750 ml.</p> <p>(d) Wine, Milk Punch Cider, Alcopop, Liqueur and the like manufactured outside India and whose wholesale price is above Rs. 2,500 per 750 ml.</p>	<p>Rs. 500 per BL</p> <p>Rs. 1000 per BL</p> <p>Rs. 500 per BL</p> <p>Rs. 1000 per BL</p>

	(e) Foreign Beer, draught beer and the like manufactured outside India.	Rs. 50 per BL
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### Label Registration Fee

#### Fees for registration and approval for labels:

Fees for registration and approval for labels per label/ brand per annum for manufacturer or licensee will be charged as follows:

1.	Fees for registration and approval:	
	a. Country Liquor (Including Cashew Fenny)	Rs. 10,000 for each label/brand per annum
	b. Indian Liquor, Beer, wines, cider, alcopop, liqueur, draught beer, foreign liquor	Rs. 20,000 for each label/brand per annum

### Tree Tax

1	Toddy Wholesale	License fee Rs. 5,000 per annum
2	Toddy Retail Sale	License fee Rs. 2,500 per annum
3	Coconut tree and palm tree	Tree tax @ Rs. 30 per month per tree
4	Khajuri tree and date tree	Tree tax @ Rs. 20 per month per tree
5	Penalty under rule 103	Tree tax @ Rs. 100 per month per tree

### Import and Export Fee

1	Transport permit of liquor for personal consumption (under Rule 34)	Rs. 10 per bottle
2	<b>Import fee on ex-factory price:</b>	<b>(Rs Per BL)</b>
	Indian Made Foreign Liquor other than milk punch, wines and beer	10
	Milk punch and wines	10
	Beer	10
	Country Liquor	10
	Cashew Fenny	10
	Extra Neutral Alcohol	25
	Rectified Spirit/Denatured Spirit	2

	Scotch Whisky/Malt Spirit imported in bulk for bottling/manufacture in Daman & Diu.	10
3	<b>Export Fee on ex-factory price:</b>	<b>(Rs Per BL)</b>
	All types of Beer, Rectified Spirit/ Extra Neutral Alcohol, Denatured Spirits, IMFL, Wine, CL manufactured in the UT of Dadra & Nagar Haveli.	0.5

This notification shall come into force with immediate effect and the fees will be with effect from the FY 2018-19.

**By order and in the name of  
Administrator of Dadra & Nagar  
Haveli**

Place: **Silvassa**

Date: 19/04/2018

**Joint Secretary  
(Taxation)**

Copy to :

1. P.A. to the Hon'ble Administrator, DD & DNH.
2. P.A. to the Advisor to Hon'ble Administrator, DD & DNH.
3. P.A. to the Secretary (Taxation), DD&DNH
4. P.A. to the Commissioner Excise, DNH.
5. P. A. to the Deputy Commissioner Excise, DNH.
6. The Joint Secretary (Taxation), DNH
7. The Director of Accounts, DNH
8. The Principal ITI with a request to publish in the Official Gazette.
9. The Excise Department
10. The Director, IT to upload on the official website.
11. To the GNL Section, Collectorate, to place the same on notice board.