

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Prohibition and Excise – Levy of Drug Control & Rehabilitation Cess on Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink Varieties – Notification - Issued.

REVENUE (EXCISE) DEPARTMENT

G.O.MS.No. 230

Dated:

15-10-2024

Read the following:

1. G.O Ms.No.211 Revenue (Excise) Department Dt. 30.09.2024
2. G.O Ms.No.214 Revenue (Excise) Department Dt. 30.09.2024
3. From the Director, E&P, AP, e-office File No: REV04-15023/47/2024-E-COPE, Computer No: 2580942 along with Lr. CR.No.2906/2024/CPE/E3, Dated:13.10.2024.

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ORDER

Government have reviewed the Excise policies implemented during 2019-24 and prepared the Way Forward regarding the Excise policies to be pursued for the ensuing Excise years. Pursuant to the Way Forward, a Cabinet Sub-Committee has been constituted for recommending Draft New Comprehensive Excise Policy on Retail Trade, Pricing of Liquor and Taxation. Accordingly, the Cabinet Sub-Committee has submitted its recommendations which have been approved by the Government and orders have also been issued formulating new Excise policy on Retailing, Pricing and Taxation.

2. In the reference 1st read above, Government have issued new Excise Policy with respect to Shops for 2024-26 duly fixing number of Shops, method of disposal, Retail Excise Tax (RET), Retailer's Margin, etc.
3. In the reference 2nd read above, it is decided to levy 2% Cess on Landed Cost dedicated to funding narcotics control, de-addiction measures, opening and maintenance of centers for rehabilitation, counselling, etc., to ensure that these public services receive the necessary financial support for effective operations.
4. In the reference 3rd read above, the Director, Prohibition and Excise has submitted proposals among other things on the levy of Drug Control & Rehabilitation Cess at the rate of 2% on the landed cost of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink Varieties.
5. Government after careful examination of the matter, hereby decided to levy Drug Control & Rehabilitation Cess at the rate of 2% on the landed cost of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink Varieties supplied to the licensees of Shops, Bars and In-Houses.
6. The following Notification shall be published in an extraordinary issue of the Andhra Pradesh Gazette, dated:15-10-2024.

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NOTIFICATION

In exercise of the powers conferred by Clause (e) of Section 22 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), Government of Andhra Pradesh hereby levy of Drug Control & Rehabilitation Cess at the rate of 2% on the landed cost of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink Varieties supplied to the licensees of Shops, Bars and In-Houses.

Explanation:-

- (i) Landed Cost (Indian Made Foreign Liquor including Beer, Wine, Ready to Drink varieties) = Basic Price + Excise Duty (Countervailing Duty).
- (ii) Landed Cost (Foreign Liquor including Beer and Wine) = Assessable Value + Customs Duty.

7. No Retailer Margin shall be allowed on the Rehabilitation Cess.

8. These orders shall come into force w.e.f. 15-10-2024.

9. The Director, Prohibition and Excise and the Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited shall take necessary action in the matter accordingly. The Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited shall review the implementation on regular basis and report compliance.

10. This order issues with the concurrence of the Finance (FMU-REV) Department vide their U.O.No. FIN01-FMU0PC(REV)/15/2024-FMU-REV with Computer No: 2585003, dt.15.10.2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**MUKESH KUMAR MEENA
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing and Stationery and Stores Purchase, A.P., Vijayawada
(He is requested to furnish 100 copies to Govt. and 500 copies to the Director, Excise & Prohibition, A.P. Vijayawada and 50 copies to the Commissioner, I&PR, Vijayawada)

The Director, Prohibition and Excise, A.P. Vijayawada.

The Managing Director AP State Beverages Corporation Limited, Vijayawada.

The Commissioner of Distilleries and Breweries, AP. Vijayawada.

Copy to:

The Accountant General, Andhra Pradesh, Vijayawada.

The Finance (FMU-REV) Department.

The P.S. to Prl. Secy. to CM.

The PS to Minister for Excise and Prohibition.

The PS to Prl. Secretary to Govt., Revenue (Excise) Dept.

SF/SC

//FORWARDED :: BY ORDER//

SECTION OFFICER