

Appendix I

SCHEDULE

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.03		Beer made from malt: --- Of an alcoholic strength not exceeding 9 degrees:				
	2203.00.11	---- In can	L	Specific duty per litre	Rs 39.60 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local
	2203.00.19	---- Other	"	"	Rs 39.60 per litre	"
		--- Other:				
	2203.00.91	---- In can	"	"	Rs 55.10 per litre plus Rs 2 per can	"
	2203.00.99	---- Other	"	"	Rs 55.10 per litre	"
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. - Sparkling wine:				

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	2204.10.10	--- Champagne	L	Specific duty per litre	Rs 924.00 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.10.90	--- Other - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 L or less:	"	"	Rs 194.00 per litre	"
	2204.21.10	--- Fortified wine	"	"	Rs 230.40 per litre	"
	2204.21.20	--- In cans not exceeding 330 ml	"	"	Rs 39.60 per litre plus Rs 2 per can	"
	2204.21.90	--- Other	"	"	Rs 194.00 per litre	"
	2204.22.00	-- In containers holding more than 2 L but not more than 10 L -- Other:	"	"	Rs 194.00 per litre	"
	2204.29.10	--- In bulk for bottling purposes	"	"	Rs 110.60 per litre	"
	2204.29.20	--- Fortified wine	"	"	Rs 230.40 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 138.30 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.29.90	--- Other	"	"	Rs 194.00 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less:				
	2205.10.90	--- Other	"	"	Rs 194.00 per litre	"
		- Other:				
	2205.90.10	--- In bulk for bottling purposes	"	"	Rs 110.60 per litre	"
	2205.90.90	--- Other	"	"	Rs 194.00 per litre	"
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				

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	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 32.10 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2206.00.20	--- Fortified fruit wine	"	"	Rs 68.80 per litre	"
	2206.00.30	--- Shandy	"	"	Rs 32.10 per litre	"
		--- Beer:				
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	"	"	Rs 39.60 per litre plus Rs 2 per can	"
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	"	"	Rs 39.60 per litre	"
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	"	"	Rs 55.10 per litre plus Rs 2 per can	"
	2206.00.49	---- Other	"	"	Rs 55.10 per litre	"
		--- Cider, perry and mead:				
	2206.00.51	---- In can	"	"	Rs 43.70 per litre plus Rs 2 per can	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2206.00.59	---- Other	L	Specific duty per litre	Rs 43.70 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Made wine and fortified made wine:				
	2206.00.61	---- Made wine	"	"	Rs 68.80 per litre	"
	2206.00.62	---- Fortified made wine	"	"	Rs 107.00 per litre	"
		--- Island wine and fortified Island wine:				
	2206.00.71	---- Island wine	"	"	Rs 32.10 per litre	"
	2206.00.72	---- Fortified Island wine	"	"	Rs 68.80 per litre	"
		--- Admixed wine and fortified admixed wine:				
	2206.00.81	---- Admixed wine	"	"	Rs 83.70 per litre	"
	2206.00.82	---- Fortified admixed wine	"	"	Rs 125.60 per litre	"
		--- Other:				
	2206.00.91	---- In can	"	"	Rs 138.30 per litre plus Rs 2 per can	"

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	2206.00.99	---- Other	L	Specific duty per litre	Rs 138.30 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc: --- Cognac:				
	2208.20.11	---- In bulk for bottling purposes	"	"	Rs 1,051.00 per litre absolute alcohol	"
	2208.20.19	---- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"
		--- Brandy:				
	2208.20.21	---- In bulk for bottling purposes	"	"	Rs 1,051.00 per litre absolute alcohol	"
	2208.20.29	---- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"

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	2208.20.90	--- Other	L	Specific duty per litre	Rs 1,680.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		- Whiskies:				
	2208.30.10	--- In bulk for bottling purposes	"	"	Rs 1,051.00 per litre absolute alcohol	"
	2208.30.90	--- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"
		- Rum and other spirits obtained by distilling fermented sugar-cane products:				
	2208.40.10	--- Agricultural rum	"	"	Rs 544.00 per litre absolute alcohol	"
	2208.40.20	--- Island recipe rum	"	"	Rs 544.00 per litre absolute alcohol	"
	2208.40.90	--- Other	"	"	Rs 544.00 per litre absolute alcohol	"
		- Gin and Geneva:				

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	2208.50.10	--- Distilled gin	L	Specific duty per litre	Rs 544.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.50.20	--- London gin	"	"	Rs 544.00 per litre absolute alcohol	"
	2208.50.90	--- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"
		- Vodka:				
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	"	"	Rs 1,680.00 per litre absolute alcohol	"
	2208.60.90	--- Other	"	"	Rs 544.00 per litre absolute alcohol	"
	2208.70.00	- Liqueurs and cordials	"	"	Rs 369.60 per litre absolute alcohol	"
		- Other:				
		--- Eau de vie:				

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	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,051.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.90.19	---- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"
		--- Spirit cooler:				
	2208.90.21	---- In can	"	"	Rs 51.70 per litre plus Rs 2 per can	"
	2208.90.29	---- Other	"	"	Rs 51.70 per litre	"
		--- Tequilla:				
	2208.90.31	---- In bulk for bottling purposes	"	"	Rs 1,051.00 per litre absolute alcohol	"
	2208.90.39	---- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"
	2208.90.40	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	"	"	Rs 544.00 per litre absolute alcohol	"

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	2208.90.50	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 544.00 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.90.60	--- Admixed spirits	"	"	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	"
	2208.90.90	--- Other	"	"	Rs 1,680.00 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. - Cigars, cheroots, cigarillos containing tobacco:				
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 10,313 per thousand	"
	2402.10.90	--- Other	"	Specific duty per kg	Rs 17,662 per kg	"
	2402.20.00	- Cigarettes containing tobacco	"	Specific duty per thousand	Rs 5,111 per thousand	"
		- Other:				

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	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 10,313 per thousand	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2402.90.90	--- Other	"	"	Rs 5,111 per thousand	"