



ఆంధ్రప్రదేశ్ రాజ పత్రము  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.903

AMARAVATI, TUESDAY, OCTOBER 15, 2024

G.553

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(EXCISE)**

AMENDMENT TO THE LEVY OF ADDITIONAL RETAIL EXCISE TAX ON INDIAN MADE FOREIGN LIQUOR, FOREIGN LIQUOR, BEER, WINE AND READY TO DRINK VARIETIES.

**[G.O.Ms.No.229, Revenue (Excise), 15<sup>th</sup> October, 2024.]**

**Read the following:**

1. G.O Ms.No.211 Revenue (Excise) Department Dt. 30.09.2024
2. G.O Ms.No.213 Revenue (Excise) Department Dt. 30.09.2024
3. G.O Ms.No.214 Revenue (Excise) Department Dt. 30.09.2024
4. G.O Ms.No.422 Revenue (Excise-II) Department Dt: 30.09.2019
5. G.O Ms.No.471 Revenue (Excise-II) Department Dt: 22.11.2019
6. G.O Ms.No.491 Revenue (Excise-II) Department Dt: 05.12.2019
7. G.O Ms.No.128 Revenue (Excise-II) Department Dt: 04.05.2020
8. G.O Ms.No.129 Revenue (Excise-II) Department Dt.05.05. 2020
9. G.O Ms.No.256 Revenue (Excise) Department Dt.03.09.2020

10. G.O.Ms.No.273 Revenue (Excise) Department Dt.18.09.2020
11. G.O.Ms.No.312 Revenue (Excise) Department Dt. 29.10.2020
12. G.O.Ms.No.363 Revenue (Excise) Department Dt. 18.12.2021
13. G.O.Ms.No.556 Revenue (Excise) Department Dt. 17.11.2023
14. 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.

### **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), and in partial modification of the orders issued in the references 6<sup>th</sup>, 10<sup>th</sup> and 13<sup>th</sup> read above, Government of Andhra Pradesh hereby levy Additional Retail Excise Tax as detailed below on Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House at the rates as specified below.

<b>Category</b>	<b>BASIC PRICE in Rs</b>	<b>ARET as % on Basic Price</b>
IMFL	<=700	226%
	>700 & <=1000	229%
	>1000 & <=1500	233%
	>1500 & <=2000	234%
	>2000 & <=2500	235%
	>2500 & <=5000	135%
	>5000	137%
Beer	Across different Basic Prices	211%
Wine	Across different Basic Prices	187%
RTD	Across different Basic Prices	39%

Category	Assessable Value (AV) in Rs	ARET as % on AV
FL Wines	Assessable Value per BL ≤ 650	42%
	Assessable Value per BL > 650 & ≤ 750	46%
	Assessable Value per BL > 750 & ≤ 1150	45%
	Assessable Value per BL > 1150	44.5%
FL Spirits	Assessable Value per BL ≤ 1000	41%
	Assessable Value per BL > 1000 & ≤ 3000	43%
	Assessable Value per BL > 3000 & ≤ 3500	41%
	Assessable Value per BL > 3500 & ≤ 4000	45%
	Assessable Value per BL > 4000 & ≤ 6500	42%
	Assessable Value per BL > 6500	45%
FL Beer	Across different Assessable Value per BL	43%

- (i) No Retailer Margin shall be allowed on ARET.
- (ii) In the case of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied to licensees of Bars, an additional 20.3 % of ARET shall be levied on the Issue Price.
- (iii) Similarly, on the stocks of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied to the In-House licensees, an additional 20.3 % of ARET shall be levied on the Issue Price.
- (iv) In case, the revised tax structure results in different MRPs for the stocks of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties lying in the Depots or in the transit as on 15-10-2024, such differential between revised and the pre-revised MRPs shall be collected from the licensees and adjusted in the form of ARET.

- (v) In case, the revised Maximum Retail Price (MRP) for any registered brand is in discrepancy with the approved MRP, consequent on tax revision, the approved/prevaling MRP shall continue and the differential shall be adjusted in the form of Additional Retail Excise Tax (ARET).
7. These orders shall come into force w.e.f. 15-10-2024.
8. 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. The Commissioner of Distilleries and Breweries & Managing Director, A.P. State Beverages Corporation Limited shall review the implementation on regular basis and report compliance.
9. 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.

**MUKESH KUMAR MEENA,**  
*Principal Secretary to Government.*

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