



Government of Madhya Pradesh

5. **State Excise:**

Levies under State Excise

S.No.	Kind of Licence	Population of City/Town	Prescribed Annual Licence Fee (Rs.)	
1.	FL-1-B (Shop-Bar Licence)		1 % of Annual Value of FL 1 shop for One Floor and 1.5 % of Annual Value of FL 1 shop for More than One Floor	
2.	FL-2 (Restaurant Bar Licence)	Municipal Corporation Area of Indore, Bhopal, Jabalpur, and Gwalior districts	9,00,000	
		Municipal Corporation Area of Ujjain, Sagar and Rewa districts	8,00,000	
		Other Municipal Corporation district area	7,00,000	
		Other than above	5,50,000	
		Forest Tourism Area that is notified by Commercial Tax Dept on the recommendations of Tourism Dept.	1,00,000	
		Cruise Boat in Bhopal Lake	1,00,000	
3.	FL-3 (Hotel Bar Licence)	Indore, Bhopal, Jabalpur & Gwalior	Hotel situated in Municipal Corporation Area	13,50,000
			Hotel situated in other than above	8,00,000
		Ujjain, Sagar & Rewa	Hotel situated in Municipal Corporation Area	9,00,000
			Hotel situated in other than above	7,00,000
		Other places & districts	Hotel situated in any other places and districts other than above	7,00,000
		Other than above		5,50,000



Government of Madhya Pradesh

		Heritage Hotel in rural areas (recognized by Tourism Dept.)	2,50,000
		Hotel run in ownership of MP Tourism Development Corp. other than above	As per location, for private sector Hotel, 50% of the payable license fee
		Hotel situated at places identified under eco-adventure tourist	A-Category
			B-Category
			C-Category
4.	FL-3-A (Resort Bar Licence)	Forest Tourism Area that is not ed by Commerciat Tax Dept on the recommendations of Tourism Dept.	3,50,000
5.	FL-4 (Civilian Club Licence)	----	1,00,000
6.	FL-4-A (Commercial Club Licence)	Club situated at district having Municipal Corporation	9,00,000
		Club situated in another district other than above	4,50,000
7.	FL-5 (Per Day) (Occasional Licence)	Own Residence	2000
		Marriage Garden/Community Bhawan	5000
		Hotel Restaurant	10000
8.	FL-6 (Military Canteen Wholesale Licence)	----	10,000
9.	FL-7 (Military Canteen Retail Licence)	----	1,000
10.	FL-8 (Military Club Licence)	----	1,000
11.	FL-9 (Bottling Licence)	----	6,90,000
12.	FL-9-A (Special Bottling Licence under Franchise System)	----	1,15,000 Per Franchiser



Government of Madhya Pradesh

13.	FL-10-A (Outside Manufacturer's Central Godown Licence)	Spirit , Beer & Wine	----	1,50,000
14.	FL-10-B Central Godown Licence for BIO Imported Foreign Liquor	Spirit , Beer & Wine	----	1,50,000
15.	D-1 Licence (Licence to Manufacturer Spirit In Distillery)		----	9,20,000
16.	B-3 Licence	Brewery	----	9,20,000
		Winery	----	10,000
17.	CS-1 (Licence for Wholesale Supply of Country Liquor)		----	1,50,000
18.	CS-1-A (Licence for Export of Country Spirit)		----	1,50,000
19.	CS-1-B (Licence for Country Spirit Bottling)		----	2,00,000
20.	CS-2-C (Licence for Ahata)	Urban Area		50,000
		Ruraj Area		25,000
21.	CS-2-C C (Licence for Occasional Possession Permit)		---	50 Per Permit
22.	DS-1 (Licence for Wholesale of Denatured Spirit)		----	1,000
23.	DS-2 (Licence for retail sale of Denatured Spirit)		----	200
24.	DS-3 (Licence for possession of Denatured Spirit by Bonafide Industrial and Scientific Purpose)		----	100



Government of Madhya Pradesh

25.	DS-4 (Special Licence for Druggist)	----	200
26.	RS-1 (Licence for sale of Rectified Spirit)	----	100
27.	RS-2-A (Licence for possession of Rectified Spirit for manufacture of basic drugs)	----	100
28.	PS-III (Retail Poppy Straw Licence)	----	3,00,000



Government of Madhya Pradesh

.No.	ITEM	Rate of Duty 2015-16		Rate of Duty 2016-17		Rate of Duty 2017-18	
1	Country Spirit	Rs.100 Per Proof Liter		Rs.100 Per Proof Liter		Rs.262 Per Proof Liter	
2	Foreign Liquor	Ex-Warehouse price per case (12 quart bottles or equivalent)		Ex-Warehouse price per case (12 quart bottles or equivalent)		Ex-Warehouse price per case (12 quart bottles or equivalent)	
		upto Rs.600	Rs.115 Per Proof Liter	upto Rs.600	Rs.115 Per Proof Liter	uptoRs.600	Rs.305 Per Proof Liter
		Rs.601-800	Rs.160 Per Proof Liter	Rs.601-700	Rs.125 Per Proof Liter	Rs.601-700	Rs.340 Per Proof Liter
				Rs. 701-800	Rs. 145 Per Proof Liter	Rs. 701-800	Rs. 380 Per Proof Liter
		Rs.801-1200	Rs.200 Per Proof Liter	Rs.801-1100	Rs.210 Per Proof Liter	Rs.801-1100	Rs.550 Per Proof Liter
				Rs. 1101-1500	Rs. 225 Per Proof Liter	Rs. 1101-1500	Rs. 615 Per Proof Liter
		Rs.1201-1800	Rs.250 Per Proof Liter	Rs.1501-2000	Rs.280 Per Proof Liter	Rs.1501-2000	Rs.750Per Proof Liter
		Rs.1801-2800	Rs.300 Per Proof Liter	Rs.2001-3000	Rs.325 Per Proof Liter	Rs.2001-3000	Rs.850 Per Proof Liter
		Rs.2801-4000	Rs.350 Per Proof Liter	Rs.3001-4000	Rs.380 Per Proof Liter	Rs.3001-4000	Rs.1025 Per Proof Liter
		Rs.4001-6000	Rs.450 Per Proof Liter	Rs.4001-6000	Rs.500 Per Proof Liter	Rs.4001-6000	Rs.1350 Per Proof Liter
		Rs.6001-8000	Rs.550 Per Proof Liter	Rs.6001-8000	Rs.600 Per Proof Liter	Rs.6001-8000	Rs.1600 Per Proof Liter
		Rs.8001-10000	Rs.700 Per Proof Liter	Rs.8001-10000	Rs.800 Per Proof Liter	Rs.8001-10000	Rs.2100 Per Proof Liter
		Rs.10001-15000	Rs.800 Per Proof Liter	Rs.10001-& above	Rs.1000 Per Proof Liter	Rs.10001-& above	Rs.2625 Per Proof Liter
		Rs.15001-30000	Rs.900 Per Proof Liter				



Government of Madhya Pradesh

		Rs. 30001 and above	Rs.1000 Per Proof Liter				
3	Wine	Rs.150 Per Proof Liter		Rs. 35 Per Bulk Liter		Rs. 95 Per Bulk Liter	
4	Wine produced in M.P.	NIL		NIL		NIL	
5	Beer	Rs.25 per BL for draught Beer 45% of Ex-Foreign Liquor Supply Rate or Rs. 125/-per case whichever is higher		Rs.25 per BL for draught Beer 45% of Ex-Foreign Liquor Supply Rate or Rs. 125/-per case whichever is higher		Rs.30 per BL for draught Beer 125 Percent per case Ex-Foreign Liquor Supply Rate	
6	Low-Alcoholic Beverages	45 % of Ex-Foreign liquor Warehouse price		Rs. 35 per BL on Ex-Foreign liquor Warehouse price having issue rate of above Rs.700 per case (upto capacity of 9 BL of max. 24 bottles/can)		Rs. 95 per BL on Ex-Foreign liquor Warehouse price having issue rate of above Rs.700 per case (upto capacity of 9 BL of max. 24 bottles/can)	
7	The Excise Duty of the Indian Made Foreign Liquor issued to the Defense Services personnel shall be charged for (Rum) at the rate of 20 percent and for other Indian Made Foreign Liquor [Whisky, Brandy, Gin, Vodka, Wine, Malt (Beer) etc.] at the rate of 30 percent of duty, payable by the Civilians.						
8	Bhang	Rs. 100 per Kg.-licensee under Auction System Rs. 300 per Kg Others		Rs. 100 per Kg.-licensee under Auction System Rs. 300 per Kg Others		Rs. 100 per Kg.-licensee under Auction System Rs. 300 per Kg Other	



Government of Madhya Pradesh

I. Country Liquor			
S.No	Intoxicants	Prescribed Rate	
1.	Export fee	Rs. 0.30 per Proof Litre	
II Foreign Liquor			
S.No	Intoxicants	Prescribed Rate	
A	Export Fee Spirit	Rs. 0.50 per P.L.	
B	Export Fee Beer	Rs. 0.30 per Quart Bottle	
C	Import Fee Spirit	Rs. 40.00 Per P.L.	
D	Import Fee Wine	Rs. 7.00 per P.L.	
E	Import Fee Beer	Rs. 25.00 per B.L.	
F	Transport Fee IMFL from W.H.	Rs. 8 % Of Ex.W.H.Price	
G	Transport Fee on Each consignment Transported to FLWH By IMFL /Beer Manufacturing Unit of MP and FL-10A and FL10-B licensee	For Beer RS.0.50 Per Bulk Litre For Foreign liquor spirit(except Wine) RS.1.00 Per Proof Litre	
H	Transport Fee IMFL from W.H.	Rs. 8 % Of Ex.W.H.Price	
I	Label Registration fee	Country Liquor (Masala/Plain) per Brand	Rs. 100000.00 per Bottling WareHouse
		Foreign Liquor (Spirit) FL-9	Rs. 250000.00
		Foreign Liquor (Spirit) FL-9A per Franchisee/Subljee	Rs. 500000.00
		Foreign Liquor (Spirit) FL-10A	Rs. 300000.00
		Foreign Liquor (Beer) B-3/9-A/FL-10A	Rs. 200000.00
		Foreign Liquor (Wine) FL-10A/10-B	Rs. 10000.00
		Foreign Liquor (Wine) B-3	Rs. 1000.00
		Issue of FL (Spirit) to CSD/ParaMilitary of Other States	Rs. 100000.00
		Issue of FL (Wine) to CSD/ParaMilitary of Other States	Rs. 10000.00
			Foreign Liquor (Spirit,Beer) FL-10-B
	Rs. 100000.00 ForeignLiquor(Spirit,Beer,Wine) for Other Country Export per Lable		
	Rs. 50000.00		
J	Bottling fee for local manufacturers	1.Spirit	Rs.3.00 Per Proof Litre
		2.Beer(for sale in M.P.)	Rs.2.50 Per Bulk Litre
		3.Beer Brand to be sold out of M.P.	Rs. 0.25 per Quart Bottle
K	Bottling fee under Franchisee system/for National Manufactures	1. Spirit Brands to be sold in M.P.	Rs. 27.00 Per Proof Litre
		2. Spirit Brands to be sold out of M.P.	Rs. 2.00 Per Proof Litre
		3. Beer to be sold in of M.P.	Rs. 13.00 Per Bulk Litre
		4. Beer to be sold out of M.P.	Rs. 0.25 per Quart Bottle
L	Bottle fee (Spirit & Wine) (only for F.L. 7 & F.L. 8 licensee)	Rs. 4.00 per Quart Bottle	



Government of Madhya Pradesh

M	Bottel fee(Beer) (only for F.L. 7 & F.L. 8 licencee)	Rs. 1.50 per Quart Bottle
N	BottleFee [Imported Foreign Liquor (BIO)]	
	Spirit--	Rs.500.00 per 750 ML Quart Bottle
	Wine--	Rs. 50.00 per 750 ML Quart Bottle
	Malt--	Rs. 60.00 per 650 ML Quart Bottle
III. Rectified Spirit		
S.No	Intoxicants	Prescribed Rate
1	Export Fee	Rs. 0.30 Per Bulk Litre
2	Import Fee	Rs. 5.00 Per Bulk Litre for C.L./IMFL manufacturing
3	Transpot Fee	Rs. 2.50 Per Bulk Litre for CL/IMFL manufacturing
IV. Rectified Spirit for Industrial purpose		
S.No	Intoxicants	Prescribed Rate
	Export Fee	Rs. 1.00 Per Bulk Litre
	Import Fee	Rs. 2.50 Per Bulk Litre
	Transpot Fee	Rs. 2.50 Per Bulk Litre
V. Special Denatured Spirit for mixing in petrol		
S.No	Intoxicants	Prescribed Rate
A	Export fee	Rs. 1.50 Per Bulk Litre
B	Import fee	Rs. 1.00 Per Bulk Litre
C	Transport fee	Rs. 0.30 Per Bulk Litre