

G.S.R. (E).- In exercise of the powers conferred by the proviso to sub-section (1) of section 3 of the Customs Tariff Act, 1975(51 of 1975) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue) No.54/2001-Customs, dated the 11<sup>th</sup> May, 2001, published in the Gazette of India, vide number G.S.R. 353(E), dated the 11<sup>th</sup> May, 2001, the Central Government having regard to the excise duties for the time being leviable on like alcoholic liquors produced or manufactured in different States, or the excise duties which would be leviable for the time being in different States on the class or description of alcoholic liquor, as the case may be, hereby specifies, on goods of the description specified in column (3) of the Table below, and falling under the headings of the First Schedule to the said Customs Tariff Act as are specified in the corresponding entry in column (2) of the said Table, when imported into India, the rates of additional duty specified in the corresponding entry in column (4) of the said Table.

Table

S.No.	Heading	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
1.	2203, 2204, 2205, or 2206	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 25 per case;  (b) exceeding USD 25 but not exceeding USD 40 per case;  (c) exceeding USD 40 per case	75% <i>ad valorem</i>  50% <i>ad valorem</i> or USD 37 per case, whichever is higher  20% <i>ad valorem</i> or USD 40 per case, whichever is higher
2.	2208	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 10 per case;  (b) exceeding USD 10 but not exceeding USD 20 per case;  (c) exceeding USD 20 but not exceeding USD 40 per case;  (d) exceeding USD 40 per case	150% <i>ad valorem</i>  100% <i>ad valorem</i> or USD 40 per case, whichever is higher  50% <i>ad valorem</i> or USD 53.2 per case, whichever is higher  25% <i>ad valorem</i> or USD 53.2 per case, whichever is higher

*Explanation.* - For the purposes of this notification,-

- (i) a "case" shall mean a packing containing a total volume of nine litres of liquor;
- (ii) the CIF price of any goods put up in packings of a size other than nine litres shall be determined on a pro-rata basis;
- (iii) the said additional duty shall be payable in Indian currency;
- (iv) "USD" means US Dollar;
- (v) rate of exchange applicable for the purpose of calculation of the said additional duty shall be the rate which is specified in the notification of the Government of India in the Ministry of Finance and Company Affairs (Department of Revenue), issued from time to time, in exercise of

the powers conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the said Customs Act, and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

F.No. 334/1/2003-TRU

(Alok Shukla)  
Deputy Secretary to the Government of India

