

Duty & Fees on Low Alcoholic Beverages (L.A.B.)

Notification no. 391 Ex dated 10.04.2003

Duty [Rule 196A of the West Bengal Excise (Foreign Liquor) Rules, 1998, as amended]	
For the purpose of L.A.B. manufactured in India, the duty Imposed under Section 27 of the B.E. Act. shall be Rs. 25/- per Bulk Litre (for L.A.B. having strength upto 5%v/v) and Rs 35/- per Bulk Lire (for L.A.B. having strength above 5% v/v), and no other fees viz. annual fee and monthly additional fee shall be payable.	

Fees [Rule 149A of the West Bengal Excise (Foreign Liquor) Rules, 1998, as amended]		
(a)	For export	Rs. 0.20 per Bulk Litre
(b)	For import	Rs. 7.00 per Bulk Litre
(c)	For transport from a Custom Station to West Bengal	Rs. 10.00 per Bulk Litre
(d)	For export out of India through a Custom Station	Rs. 0.20 per Bulk Litre