

COMMISSIONER OF STATE EXCISE, MAHARASHTRA STATE

2nd floor, Old Custom House, Shahid Bhagat Singh Marg, Fort,
Mumbai - 400 023. Dated : 28th March, 2023.

- Read** – 1. Government letter Home Department No. BPA 0123 / C. R. 04 / EXC-2, dated 30th January, 2023.
2. This office even number Notification dated 30 January, 2023.
3. Government letter Home Department No. BPA 0123 / C. R. 04 / EXC-2, dated 28th March, 2023.

NOTIFICATION

MAHARASHTRA PROHIBITION ACT, 1949.

No. BPA 112023 / 2023-2024 / 01 / VII - In exercise of the powers conferred by clause (a) of Rule 4 of the Maharashtra Potable Liquor (Periodicity and Fees for Grant, Renewal or Continuance of Licence) Rules, 1996 and all other powers enabling him in this behalf, the Commissioner is pleased to re-notify the revised rates of fees for the Financial Year 2023-2024 for licences mentioned in Column No. (2) of the schedule appended hereto as specified against each of them respectively in Column No. (4) of the said schedule.

SCHEDULE

Serial No	Type of licence	Description of licence	Fee for grant / renewal / continuance for one year / one case/ per BL (in ₹)
(1)	(2)	(3)	(4)
A-1A	Form I	Licence for constructing and working a distillery for manufacture of Spirit granted under Rule 3 of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966 -	
The applicant desires to manufacture spirit annually through primary distillation -			
		(a) Up to 45,00,000 B.L.	6,10,500
		(b) From 45,00,001 B.L. to 90,00,000 B.L.	7,62,300
		(c) From 90,00,001 B.L. to 1,35,00,000 B.L.	9,15,200
		(d) From 1,35,00,001 B.L. to 1,80,00,000 B.L.	10,68,100
		(e) From 1,80,00,001 B.L. To 2,25,00,000 B.L.	12,38,200
		(f) From 2,25,00,001 B.L. To 2,70,00,000 B.L.	14,36,200
		(g) From 2,70,00,001 B.L. To 3,15,00,000 B.L.	16,67,200
		(h) From 3,15,00,001 B.L. To 3,60,00,000 B.L.	19,35,200
		(i) From 3,60,00,001 B.L. To 4,05,00,000 B.L.	22,52,000
		(j) From 4,05,00,001 B.L. and above	26,12,300
A-1B	Form I	Licence for constructing and working a distillery for manufacture of Spirit granted under Rule 3 of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966 for only re-distillation -	
The applicant desires to manufacture spirit annually through re-distillation -			
		(a) Upto 90,00,000 B.L.	3,05,800
		(b) 90,00,001 B.L. and above	6,10,500

Serial No	Type of licence	Description of licence	Fee for grant / renewal / continuance for one year / one case/ per BL (in ₹)
(1)	(2)	(3)	(4)
A-1C	Form I	Licence for constructing and working a distillery for manufacture of Spirit granted under Rule 3 of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966 for manufacture of grape spirit only by Pot Distillation Method .	55,000
A-1D	Form I	Licence for constructing and working a distillery for manufacture of Spirit granted under Rule 3 of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966 for manufacture of spirit other than spirit produced from molasses, grain, malt and grape by distillation. (used in manufacturing of Local liquor)	55,000
A-2A	Form PLL	Licence for manufacture of Potable Liquor granted under Rule 15(2) of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966 - For annual production -	
		(a) Minimum fees or average production of preceding year if up to 1,00,000 cases each of 9 B.L. or for nil production	23,10,000
		(b) Above 1,00,000 cases of 9 B.L. each.	23.10 per case
		Fees for the existing licence-holders shall be paid as per rate prescribed above, in the applicable slab, considering production in cases of 9 B.L. each of the preceding year.	
A-2B	Form PLL	Licence for manufacture of Potable Liquor (Grape Brandy made purely from Grape Spirit without blending with any other spirit and Local liquor as prescribed in rules) granted under Rule 15(2) of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966 to holder of licence in Form 'BRL' (for manufacture of wine) and licence in Form 'I' (for manufacture of grape spirit) granted under relevant rules.	1,16,900
B-1	Form BRL	Licence for manufacture of Beer/Wine granted under Rule 3(2) of the Maharashtra Manufacture of Beer and Wine Rules, 1966 -	
		(A) For Beer - For annual production -	
		(a) Minimum fees or average production of preceding year upto 1,00,000 cases each of 7.8 BL or nil production.	7,70,000
		(b) Above 1,00,000 cases each of 7.8 BL of Beer	7.70 per case
		Fees for the existing licence-holders shall be paid as per rate prescribed above, in the applicable slab, considering production in cases of 7.8 B.L. each of the preceding year.	
B-2	Form BRL	(B) For Wine - For annual production -	
		(a) Minimum fees or average production of preceding year if upto 1,200 cases each 9 B. L. Or for nil production.	5,500
		(b) From 1,201 cases to 3,000 cases of 9 B. L. each.	11,000
		(c) Above 3,000 cases of 9 B. L. each.	Rs. 11,000/- or Rs. 1.40 per case whichever is higher
		Fees for the existing licence-holders shall be paid as per rate prescribed above, in the applicable slab, considering production in cases of 9 B.L. each of the preceding year.	

Serial No	Type of licence	Description of licence	Fee for grant / renewal / continuance for one year / one case/ per BL (in ₹)
(1)	(2)	(3)	(4)
B-3	Form BRL	(C) For Microbrewery up to annual capacity of 2,00,000 B.L.	2,20,000
		(D) For microbrewery up to annual capacity from 2,00,001 BL to 4,00,000 BL	4,40,000
		(E) For microbrewery up to annual capacity from 4,00,001 to 5,00,000 BL	5,50,000
C-1	Form CL-I	Licence for manufacture of Country Liquor granted under Rule 3(2) of the Maharashtra Country Liquor Rules, 1973 - For annual production -	
		(a) Minimum fees or average production of preceding year upto 1,00,000 cases of 9 BL or for nil production.	19,25,000
		(b) Above 1,00,000 cases of 9 B.L. each.	19.25 per case
		Fees for the existing licence-holders shall be paid as per rate prescribed above, in the applicable slab, considering production in cases of 9 B.L. each of the preceding year.	
C-2	Form CL-II	Licence granted under Rule 14(2) of the Maharashtra Country Liquor Rules, 1973 authorizing the storage and wholesale sale of duty paid country liquor to retail shops - For annual sale -	
		(a) Minimum fees or sale of preceding one year up to 25,000 cases of 9 B.L. or for nil sale.	3,14,900
		(b) Above 25,000 cases of 9 B.L. each.	12.60 per case
		Fees for the existing licence-holders shall be paid as per rate prescribed above, in the applicable slab, considering sale of the preceding year. Provided that for transfer / sale of country liquor from one wholesaler to another wholesaler, with prior approval of concerned authority, such fees shall not be applicable.	
C-3	Form CL-III	licence for the retail sale of country liquor granted under Rule 24(1A) of the Maharashtra Country Liquor Rules, 1973 -	
		(a) Population up to 5,000	49,000
		(b) Population from 5,001 to 10,000	83,900
		(c) Population from 10,001 to 2,00,000	2,09,700
		(d) Population from 2,00,001 to 10,00,000	3,49,400
		(e) Population from 10,00,001 to 20,00,000	4,89,200
		(f) Population more than 20,00,000	6,28,900
C-3A		For endorsement on CL-III licence to facilitate sale of Beer in sealed bottles for "off" consumption as per sub-rule 6 of Rule 30 of Maharashtra Country Liquor Rules, 1973 -	
		(a) Population up to 5,000	17,200
		(b) Population from 5,001 to 10,000	29,400
		(c) Population from 10,001 to 2,00,000	73,400
		(d) Population from 2,00,001 to 10,00,000	1,22,300
		(e) Population from 10,00,001 to 20,00,000	1,71,300
		(f) Population more than 20,00,000	2,20,200
C-4	Form CL/FL/TOD-III	Licence for the retail sale of country liquor in sealed bottles for "off" consumption granted under Rule 30(1) of the Maharashtra Country Liquor Rules, 1973 -	
		(a) Population up to 1,00,000	1,73,600
		(b) Population from 1,00,001 to 10,00,000.	3,15,400
		(c) Population more than 10,00,000	4,57,100
D-1	Form E	licence for sale of mild liquor (beer) on the premises of a Hotel / Restaurant / Canteen/Club granted under Rule 5 of the Special Permits and licences Rules, 1952 -	
		(a) Population up to 1,00,000	1,02,800

Serial No	Type of licence	Description of licence	Fee for grant / renewal / continuance for one year / one case/ per BL (in ₹)
(1)	(2)	(3)	(4)
		(b) Population from 1,00,001 to 10,00,000	2,05,400
		(c) Population from 10,00,001 to 20,00,000	4,10,700
		(d) Population more than 20,00,000	5,56,600
D-2	Form E-2	Licence for the retail sale of wine granted under Rule 5A(5) of the Special Permit and Licences Rules, 1952 -	
		(a) Population up to 1,00,000	27,400
		(b) Population from 1,00,001 to 10,00,000	68,400
		(c) Population from 10,00,001 to 20,00,000	1,02,600
		(d) Population more than 20,00,000	1,36,700
E-1	Form FL-I	Ordinary Trade and Import licence for the removal from a Customs Frontier and for the Import and Vend of Foreign Liquors (Potable) including Indian Made Foreign Liquor (Potable) excised at special rates (not to be drunk on the premises) granted under Rule 5 of the Maharashtra Foreign Liquor Rules, 1953 - For annual sale -	
		(a) Minimum fees or average sale of preceding year up to 25,000 cases of 9 B.L. or for nil sale.	4,79,400
		(b) Above 25,000 cases of 9 B.L. each-	
		(i) Per case of Spirits	16.40
		(ii) Per case of Wines	7.05
		(iii) Per case of Beer and Mild Liquor	4.70
		Fees for the existing licence-holders shall be paid as per rate prescribed above, in the applicable slab, considering sale of preceding year. Provided that for transfer / sale of Foreign liquor from one wholesaler to another wholesaler, with prior approval of concerned authority, such fees shall not be applicable.	
E-2	Form FL-II	Vendors licence for sale of foreign liquor granted under Rule 25 of the Maharashtra Foreign Liquor Rules, 1953 -	
		(a) Population upto 50,000	2,12,800
		(b) Population from 50,001 to 1,00,000	3,38,600
		(c) Population from 1,00,001 to 2,50,000	5,12,100
		(d) Population from 2,50,001 to 5,00,000	7,17,500
		(e) Population from 5,00,001 to 10,00,000	8,90,900
		(f) Population 10,00,001 to 20,00,000	11,91,600
		(g) Population more than 20,00,000	13,96,800
E-3	Form FL-III	Licence for sale at a hotel of imported foreign liquors (potable) Indian made foreign liquors (potable) on which excise duty has been paid at a special rates granted under Rule 45 of the Maharashtra Foreign Liquor Rules, 1953 -	
		I. Restaurants -	
		(a) Population up to 50,000	68,500
		(b) Population from 50,001 to 1,00,000	1,02,600
		(c) Population from 1,00,001 to 2,50,000	2,05,000
		(d) Population from 2,50,001 to 5,00,000	3,41,600
		(e) Population from 5,00,001 to 10,00,000	5,46,400
		(f) Population from 10,00,001 to 20,00,000	7,51,300
		(g) Population above 20,00,000	8,19,500
		II. Star Hotels - (In addition to licence fee the additional fee for one of the FL-III licence from where the liquor is served in rooms)	
		(A) Three Star Hotels	6,14,700
		(B) Four Star Hotels	10,24,500
		(C) Five Star Hotels	15,70,700
E-4	Form FL-IV	Licence for the sale at a club of imported foreign liquors (potable) and IMFL (potable) on which excise duty has been paid at special rates granted under Rule 48 of the Maharashtra Foreign Liquor Rules, 1953 -	

Serial No	Type of licence	Description of licence	Fee for grant / renewal / continuance for one year / one case/ per BL (in ₹)
(1)	(2)	(3)	(4)
		(a) Population up to 50,000	68,500
		(b) Population from 50,001 to 1,00,000	1,02,600
		(c) Population from 1,00,001 to 2,50,000	2,05,000
		(d) Population from 2,50,001 to 5,00,000	3,41,600
		(e) Population from 5,00,001 to 10,00,000	5,46,400
		(f) Population from 10,00,001 to 20,00,000	7,51,300
		(g) Population above 20,00,000	8,19,500
E-5	Form FL-IV-A	Temporary Licence for the sale of imported foreign liquors (potable) and Indian-made foreign liquors (potable) on which excise duty has been paid at special rates at a special function or event.	
		(a) For Charity purpose, Consulate, Social / Family function	
		(i) Population up to 1,00,000	3,300
		(ii) Population from 1,00,001 to 10,00,000.	5,500
		(iii) Population from 10,00,001 to 20,00,000	7,700
		(iv) Population more than 20,00,000	11,000
		(b) For Commercial Event such as Entertainment function or Sporting Event.	22,000
		(c) For Wine festival as prescribed in form F.L.A-I.F.	3,300
E-6	Form FL/BR-II	Licence for sale of beer in sealed bottles for off consumption granted under rule 42 A (2) of Maharashtra Foreign Liquor Rules, 1953.	
		(a) Population up to 50,000	24,000
		(b) Population from 50,001 to 1,00,000	36,000
		(c) Population from 1,00,001 to 2,50,000	71,800
		(d) Population from 2,50,001 to 5,00,000	1,19,600
		(e) Population from 5,00,001 to 10,00,000	1,91,300
		(f) Population from 10,00,001 to 20,00,000	2,63,000
		(g) Population above 20,00,000	2,86,900
E-7	Form FL-XI	Licence for possession and use of brandy and rum by industrial, educational, scientific research or such other institution or by a pilot of an air craft or person in-charge of an ambulance or a first aid station for rendering first aid for medical purpose in an emergency granted under Rule 72 of the Maharashtra Foreign Liquor Rules, 1953.	200
E-8	Form FL-XII	Licence for the dispensing of brandy and rum as one of the ingredients of any medicine on prescription granted under Rule 83(1) of the Maharashtra Foreign Liquor Rules, 1953.	200
E-9	Form FL-XIII	Licence for sale of (champagne, port type wine, port wine, wincarnis, vibrona manola and buckfast tonic wine) on prescription granted under Rule 93(2) of the Maharashtra Foreign Liquor Rules, 1953.	200
E-10	Form K	Certificate of Registration (for manufactories of the IMFL/Beer situated in a State other than the State of Maharashtra) granted under Rule 9B of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	13,20,000
E-11	Form FLW-II	Licence for the retail sale of wine in sealed bottles for "off" consumption granted under Rule 25(B)(2) of the Maharashtra Foreign Liquor Rules 1953.	8,300

Serial No	Type of licence	Description of licence	Fee for grant / renewal / continuance for one year / one case/ per BL (in ₹)
(1)	(2)	(3)	(4)
E-12	Form FLW-I	Ordinary Trade and Import licence for the removal from a Customs Frontier and for the Import and Vend of Wines excised at special rates (not to be drunk on the premises) granted under Rule 5-C of the Maharashtra Foreign Liquor Rules, 1953.	16,500

Rates of licence fees for FL-IV Licences where the membership is restricted to anyone class/category of member shall be 25% of the licence fee payable by the F.L-IV Licences. However, eligibility of the club for this concession shall be certified annually by the Commissioner of State Excise, Maharashtra State, Mumbai.

Notwithstanding anything contained above, the rate of licence fees applicable to Cantonment area shall be the same as applicable to the Municipal Corporation area within whose boundaries such Cantonment is located within or which are adjacent to the limits of such Municipal Corporation.

These rates of Licence fees are not applicable to the existing licences which have been renewed for the period of five years prior to the financial year 2023-2024 during the period of their validity.

Provided that the licences whose licence fee is declared on the production or purchase or sale of liquor in cases or bulk litre, as the case may be, the licensee who desires to renew their licence for the period of five years from 2023-2024 onward, they shall be liable to pay the excess amount of licence fee at the rate of base year (base year is 2023-2024 for licences renewed for five years in 2023-2024) on the liquor produced in bulk litres or cases or liquor purchased or sale, exceeding the total number of cases or bulk litre of liquor, as the case may be, on which licence fee has been calculated for the slab of five years.

(Dr. VIJAY SURYAWANSHI)
Commissioner of State Excise,
Maharashtra State, Mumbai.

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