

**OFFICE OF THE COMMISSIONER, EXCISE, ENT. & LUXURY TAX**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**L-BLOCK, VIKAS BHAWAN, NEW DELHI**

F.NO. 2 (POLICY)/IMFL/EX/2021-22/Part File II/ 1763-1767

Dated:- 08/11/21

**ORDER**

Whereas the Council of Ministers vide decision no. 2994 dated 15.04.2021, 3003 dated 21.05.2021 and 3009 dated 23.06.2021 approved the Excise Policy for the year 2021-22 along with the detailed terms and conditions for the grant of various categories of license.

And whereas the Government vide Para 3.1.8 of the Excise Policy 2021-22 approved the procedure for fixation of Wholesale price/Price to Retailer as under:-

**(a) For IMFL:**

Sl. No.	Price Parameter	Rate of Calculation
1	EDP (per case)	Determined
2	Export Pass Fees (per case)	As per Exporting State Rule
3	<b>Import Pass Fees</b>	<b>₹50 per case</b>
4	Freight Charges	₹300 + ₹30 per km for 600 cases
5	Handling Charges (per case)	₹10
6	Insurance Charges (per case)	@0.3% on #1
7	Landed Price	=(1+2+3+4+5+6)
8	Profit Margin for L-1	12% of #7
9	WSP	=(7+8)
10	Excise Duty	As per Rule 152
11	VAT	Applicable VAT Rate x (9+10)
12	Price to Retailer	=(9+10+11)

**(b) For Foreign Liquor(FL):**

Sl. No.	Price Parameter	Rate of Calculation
1	Cost, Insurance & Freight (per unit)	Determined
2	Customs Duty (per unit)	As per the Customs Act 1962 & Rules
3	Import fee (per quart)	Rs.50/-
4	<b>Profit Margin (per unit for manufacturer)</b>	<b>Determined by Licensee</b>
5	EDP (deemed)	=(1+2+3+4)
6	<b>Profit margin for L1</b>	<b>12% of 5</b>
7	WSP (per unit)	=(5+6)
8	Excise Duty (per unit)	As per Rule 152
9	VAT	Applicable Rate x (7+8)
10	Price to Retailer	=(7+8+9)

And whereas the Competent Authority has considered the anomalies in the fixation of wholesale price/Price to Retailer of beer and foreign liquor and accorded approval for the

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rectification of the anomalies in the pricing of beer and foreign liquor. In this regard, the following may be noted for the fixation of wholesale price/price to retailer for beer and foreign liquor:-

- i. The Import pass fee @ 50 Rs per case shall be applicable on IMFL and FL and the same shall not be levied on beer.
- ii. Revised cost card (after rectification of the anomalies) of foreign liquor shall be as under:-

Sl. No.	Price Parameter	Rate of Calculation
1	Cost, Insurance & Freight (per unit)	Determined
2	Import fee (per quart)	Rs.50/-
3	<b>Profit Margin (per unit)</b>	<b>Determined by Licensee</b>
4	WSP (per unit)	=(1+2+3)
5	Customs Duty (per unit)	As per the Customs Act 1962 & Rules
6	Excise Duty (per unit)	As per Rule 152
7	VAT	Applicable Rate x (4+5+6)
8	Price to Retailer	=(4+5+6+7)

This issues with the approval of Commissioner (Excise)



(Anand Tiwari)

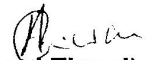
Deputy Commissioner (Excise)

**Copy for necessary action to:-**

1. Deputy Commissioner (IMFL-Wholesale) for necessary action.
2. Assistant Commissioner (ESCIMS) with the request to provide the comparative statement regarding the impact on Excise Revenue of the Government; impact on MRP, Profit margin of wholesaler and profit margin of retailer due to the proposed changes i.e non-levy of import pass fee on beer and the anomalies as stated in the costing of foreign liquor and also to incorporate the changes made in the pricing of beer and foreign liquor in ESCIMS portal.
- ✓ 3. System Analyst to upload the copy of this order on the official website of the Department.
4. All L-1 licensees.
5. All L-7Z licensees.

**Copy for information to:-**

1. Secretary (Finance), GNCTD, Delhi Secretariat, IP Estate, New Delhi 110002.
2. Secretary to Hon'ble Deputy Chief Minister, GNCTD, Delhi Secretariat, IP Estate, New Delhi 110002.



(Anand Tiwari)

Deputy Commissioner (Excise)