

RESOLUTION

Madam Speaker,

I move that this Assembly resolves, with effect from 20 June 2026, that excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes as specified in the Schedule to this Resolution, be levied at the corresponding rate specified in Column 5 of the Schedule.

19 June 2026

SCHEDULE

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			
	0403.20.10	--- In liquid form containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		- Other:			
	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		-- Containing by weight 99% or			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		-- Other:			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Maple sugar and maple syrup:			
	1702.20.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Chemically pure fructose:			
	1702.50.10	--- Syrup	Kg	Specific duty per	15 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				gram	
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
	1704.90.10	--- White chocolate	Kg	Specific duty per gram	15 cents per gram of sugar
18.06		Chocolate and other food preparations containing cocoa.			
		- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	1806.20.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		- Other, in blocks, slabs or bars:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Filled:			
	1806.31.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		-- Not filled:			
	1806.32.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
		--- Other:			
	1806.90.91	---- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			
	2009.11.00	-- Frozen	L	Specific duty per gram	15 cents per gram of sugar
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Grapefruit juice; pomelo juice:			
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per	15 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				gram	
	2009.29.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Juice of any other single citrus fruit:			
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Pineapple juice:			
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	15 cents per gram of sugar
		- Grape juice (including grape must):			
	2009.61.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
	2009.69.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Apple juice:			
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	15 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.79.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
		- Juice of any other single fruit, nut or vegetable:			
	2009.81.00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	L	Specific duty per gram	15 cents per gram of sugar
	2009.89.00	-- Other	L	Specific duty per gram	15 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	15 cents per gram of sugar
21.05		Ice cream and other edible ice, whether or not containing cocoa.			
	2105.00.10	--- Containing sugar	Kg	Specific duty per gram	15 cents per gram of sugar
21.06		Food preparations not elsewhere specified or included.			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	15 cents per gram of sugar
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	15 cents per gram of sugar
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit,			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		nut or vegetable juices of heading 20.09.			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific duty per gram/per unit	15 cents per gram of sugar plus Rs 2 per unit
	2202.10.12	---- In plant-based bottles	L	Specific duty per gram	15 cents per gram of sugar
	2202.10.13	---- In can	L	Specific duty per gram/per unit	15 cents per gram of sugar plus Rs 2 per can
	2202.10.19	---- Other	L	Specific duty per gram	15 cents per gram of sugar
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	15 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	15 cents per gram of sugar
		-- Non-alcoholic beer:			
	2202.91.10	--- In can	L	Specific duty per gram/per unit	15 cents per gram of sugar plus Rs 2 per can
	2202.91.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.10	--- Soya milk	L	Specific duty per gram	15 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.30	--- Beverages of milk obtained from nuts of Headings 08.01 and 08.02	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.40	--- Oat milk	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.50	--- Rice milk	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.60	--- Other plant-based milk beverages	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	15 cents per gram of sugar
	2202.99.90	--- Other	L	Specific duty per gram	15 cents per gram of sugar
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per	Rs 1,692.50 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		- Vodka:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato:			
	2208.60.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.60.19	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.11 or 2208.60.19 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre/per unit	Rs 876.15 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 876.15 per litre absolute alcohol
		--- Eau de vie:			

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	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,692.50 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,705.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,705.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,705.70 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 16,611 per thousand units
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 28,447 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 8,237 per thousand units
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 16,611 per thousand units
	2402.90.90	--- Other	Kg	Specific	Rs 8,237 per

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				duty per thousand	thousand units