

C. Fees related to Country Spirit Manufactories

Sl. No.	Nature of Fee / Duty	Incidence of payment	Rate Fee / Duty, and mode of calculation & payment
1	Non-refundable Application Fee	At the time of submission of application to the Excise Commissioner, for grant of new license	Rs. 25000/- Under Treasury Challan
2	Earnest money	After sanction of Letter of Intent (LOI) by the Government	Rs. 500000/- Under Treasury Challan
3	Security Deposit for due observance of conditions of license	Before the license to work the manufactory is granted by the Collector	Rs. 50000/- Under Treasury Challan The earnest money of Rs. 5 lakh shall stand converted to Security Deposit
4	Initial Grant Fee of license	Before the issuance of new license by the Collector	Rs 200000/- Under Treasury Challan
5	Annual license fee	For grant of license for the next year of settlement (Renewal fee)	Rs 100000/- A late fee of Rs 500 per diem counted from the date following the date of expiry of the license
6	Fee for registration of labels (brand name)	On the first registration of label for each measures of the brand to be manufactured	Rs. 15000/- per label
7	Fee for renewal of registration of labels (brand name)	For renewal of registration of labels as above	Rs. 15000/- per label
8	Re-registration of labels	Re-registration as per sub rule (b) of rule 118A	One-third of the prescribed registration fees.
9	Overtime fee	When an excise officer is required to be on duty on a Sunday or any other public holiday declared under N.I. Act or more than eight hours on any working day.	As shown in document titled 'Overtime Fees'
10	Duty for handling wastage of spirit other than spirit in bottles	If the wastage in proof litre exceeds 0.25% of the total quantity of spirit other than spirit in bottles handed in the year.	Highest rate of duty applicable to portable foreign liquor (practice Rs. 186/- per LPL) On demand by the Collector; has to be paid within a week under Treasury Challan.
11	Duty for wastage in foreign liquor removed for bottling (Bottling wastage)	If the wastage in proof liter exceeds 0.30% of the total quantity of spirit other than spirit in bottles removed for bottling in a quarter	Highest rate of duty applicable to portable foreign liquor (practice Rs. 186/- per LPL) On demand by the Collector; has to be paid within a week under Treasury Challan.

