

RAJASTHAN STATE BEVERAGES CORPORATION LIMITED

(A Government of Rajasthan Undertaking)

Vitta Bhawan, (D-Block , 1st Floor,) Janpath, Near Vidhan Sabha, JAIPUR-302005.

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CIN: U15511RJ2005SGC020336

No.: 4.2(1)(4)RSBCL/Operation/2020-21/ 320

Dated 01-05-2020

Amendment Order

In compliance of the order no. f.4(1)FD/Ex/2020 Part -I dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, following amendments in clause no. 3.9.2 & 3.9.3 of Liquor Sourcing Policy 2020-21 & clause no. 3.4 & 3.5 of Liquor Sales Policy 2020-21 are made as under :-

- 3.9.2 A margin to the retailers on the Selling Price of RSBCL as shown in Cost Sheets at Annexure -7,8,9 & 10 of LSP 2020-21 would be allowed as under:-

Margin on Items	Retailer Margin @
Beer (All pack sizes)	25%
IMFL (All pack sizes)	24%

However, As per order no. f.4(1)FD/Ex/2020 Part -I dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, the Increase in the margin of retailers due to change in the rates of Additional Excise Duty notified vide notification no. f.4(1)FD/Ex/2020 part-I dt. 29-04-2020 would be deposited to the revenue head of the State exchequer of Govt. of Rajasthan.

- 3.9.3 Rounding off of MRP in all capacities of bottles of IMFL and Beer will be done as under:-

- Additional Margin due to rounding off the MRP to the next Re. 1/- will be retained by RSBCL as Additional RSBCL Margin.
- Thereafter, MRP will be rounded off to the next Rs. 0 or 5 and this difference will be given to the Retailer as Additional Retail Margin.

However, As per order no. f.4 (1)FD/Ex/2020 Part -I dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, the Increase in aforesaid Additional Retailer Margin as per point no. (ii) due to change in the rates of Additional Excise Duty notified vide notification no. f.4(1)FD/Ex/2020 part-I dt. 29-04-2020 would be deposited to the revenue head of the State exchequer of Govt. of Rajasthan.

- Composition amount and surcharge as applicable will be deducted from Additional Margin of I & ii as above.

2. Annexure 7 & 8 of Liquor Sourcing Policy 2020-21 shall be read as attached.

3.4 A margin to the retailers on the Selling Price of RSBCL as shown in Cost Sheets at Annexure -7,8,9 & 10 of LSP 2020-21 would be allowed as under:-

Margin on Items	Retailer Margin @
Beer (All pack sizes)	25%
IMFL (All pack sizes)	24%

However, As per order no. f.4(1)FD/Ex/2020 Part -I dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, the Increase in the margin of retailers due to change in the rates of Additional Excise Duty notified vide notification no. f.4(1)FD/Ex/2020 part-I dt. 29-04-2020 would be deposited to the revenue head of the State exchequer of Govt. of Rajasthan.

3.5 Rounding off of MRP in all capacities of bottles of IMFL and Beer will be done as under:-

- (i) Additional Margin due to rounding off the MRP to the next Re. 1/- will be retained by RSBCL as Additional RSBCL Margin.
- (ii) Thereafter, MRP will be rounded off to the next Rs. 0 or 5 and this difference will be given to the Retailer as Additional Retail Margin.

However, As per order no. f.4 (1)FD/Ex/2020 Part -I dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, the Increase in aforesaid Additional Retailer Margin as per point no. (ii) due to change in the rates of Additional Excise Duty notified vide notification no. f.4(1)FD/Ex/2020 part-I dt. 29-04-2020 would be deposited to the revenue head of the State exchequer of Govt. of Rajasthan.

- (iii) Composition amount and surcharge as applicable will be deducted from Additional Margin of i & ii as above.


Managing Director
RSBCL

Dated

No.: 4.2(1)()RSBCL / Operation / 2020-21 /

Copy forwarded to the following for information and necessary action:-

- (i) Additional Chief Secretary, Finance Department, Govt. of Rajasthan, Jaipur.
- (ii) Secretary to the Govt., Finance (Revenue) Department, Govt. of Rajasthan, Jaipur.
- (iii) Excise Commissioner, Rajasthan, Udaipur.
- (i) Executive Director, RSBCL / All GMs
- (ii) GM, RSGSM, Jaipur
- (iii) All Additional Commissioners, Excise Department / DEOs
- (iv) All Depot Managers / Managers RSBCL.
- (v) All Manufactures / Suppliers.
- (vi) Circular - Master File


Managing Director
RSBCL

Cost sheet of Liquor brands
(In cases of supplies from Manufactures in the state)
(Please refer to clause no. 3.5 of LSP 2020-21)
(To be given on the letterhead of the Supplier)

Name of the brand	Size of the pack (in ml)								
	750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
A. Cost build up for RSBCL selling price									
1.	Ex Distillery Price (EDP) of the manufacturer								
2.	Excise Duty at applicable rates on (1)								
3.	Sub Total (1+2)								
4.	Additional Excise Duty at Applicable Rates (of 3)								
5.	RSBCL Landed Cost (3+4)		20% of 5	20% of VAT		20% of 5	20% of VAT	20% of 5	20% of VAT
6.	RSBCL margin @ 0.50% of 5								
7.	Selling Price of RSBCL (5+6)								
B. Cost Build-up for Estimated Maximum Retail Price (MRP) for consumer									
8.	Retail margin (as per 3.9 of LSP) (24 / 25% of 7)								
9.	Permit fee								
10.	Vend Fee (For Beer only)								
11.	Total Price (7+8+9+10)								
12.	Total VAT 20% (of 11)								
13.	Estimated amount of Surcharge (20% of 12)								
14.	Estimated MRP per case (11+12+13)								
15.	Estimated MRP per Bottle								
C. Cost Build-up for MRP for consumer (After Rounding Off – as per 3.9.3 of LSP)									
16.	Addl. RSBCL Margin due to Rounding Off to Rs. 1								
17.	Estimated MRP Rounding Off to Rs. 1/- per Bottle								
18.	Addl. Retailer Margin due to Rounding Off MRP to Next Rs. 0 or 5								
19.	MRP per Bottle due to Rounding Off to Rs. 0 or 5								
20.	MRP per case due to Rounding Off								
21.	Exact Amount of Surcharge								
22.	MRP for the Purpose of Calculation of Composition Amount								
23.	Exact Composition Amount on MRP (1/6 of 22)								
24.	Increase in Retailer Margin (S.No. 8) and Additional Retailer margin (S.No. 18) due to increase in AED as per State Govt. notification dt. 29-04-2020 to be deposited in State exchequer of Govt. of Rajasthan								

Place:

Date:

Authorised signatory
(Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies / Taxes issued from time to time.

Cost sheet of Liquor brands
(In cases of supplies from Manufactures outside the state)
(Please refer to clause no. 3.5 of LSP 2020-21)
(To be given on the letterhead of the Supplier)

Name of the brand	Size of the pack (in ml)									
	750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge	
A. Cost build up for RSBCL selling price										
1.	Ex Distillery Price (EDP) of the manufacturer									
2.	Add other fees / levies / cost									
	2.1 Export fee***									
	2.2 Others (Pl. specify)									
3.	EDP for Excise Duty (1+2)									
4.	Excise Duty at applicable rates									
5.	Import fee as applicable									
6.	Total (3+4+5)									
7.	Additional Excise Duty at Applicable Rates (of 6)									
8.	Total Invoice Value of Supplier (6+7)									
9.	Central Sales Tax @ 2% of 8 Invoice Value									
10.	RSBCL Landed Cost (8+9)									
11.	RSBCL Margin @ 0.50% (of 10)									
12.	Selling price of RSBCL (10+11)									
B. Cost Build-up for Estimated Maximum Retail Price (MRP) for consumer										
13.	Retail margin (as per 3.9 of LSP) (24 / 25% of 12)									
14.	Permit fee									
15.	Vend Fee (For Beer only)									
16.	Total Price (12+13+14+15)									
17.	Total VAT 20% (of 16)									
18.	Estimated amount of Surcharge (20% of 17)									
19.	Estimated MRP per case (16+17+18)									
20.	Estimated MRP per Bottle									
C. Cost Build-up for MRP for consumer (After Rounding Off – as per 3.9.3 of LSP)										
21.	Addl. RSBCL Margin due to Rounding Off to Rs. 1									
22.	Estimated MRP Rounding Off to Rs. 1/- per Bottle									
23.	Addl. Retailer Margin due to Rounding off MRP to Next Rs. 0 or 5									
24.	MRP per Bottle due to Rounding Off to Rs. 0 or 5									
25.	MRP per case due to Rounding Off									
26.	Exact Amount of Surcharge									
27.	MRP for the Purpose of Calculation of Composition Amount									
28.	Exact Composition Amount on MRP (1/6 of 27)									
29.	Increase in Retailer Margin (S.No. 13) and Additional Retailer margin (S.No. 23) due to increase in AED as per State Govt. notification dt. 29-04-2020 to be deposited in State exchequer of Govt. of Rajasthan									

Place:

Date:

Authorised signatory
(Name)

Note: The cost sheet may be revised as per the notifications related to Central State levies / Taxes issued from time to time.

*CST @ 2% of EDP / EBP + Export Fee + Excise Duty + Import Fee + Addl. Excise Duty

**ED at applicable rates on EDP / EBP for Excise Duty + CST

*** Export Fee – Document to be submitted as per clause 1.1 (ix) of LSP.