



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೧೩, ಮೇ, ೨೦೨೫(ವೈಶಾಖ, ೨೩, ಶಕವರ್ಷ, ೧೯೪೭) BENGALURU, TUESDAY, 13, MAY, 2025(VAISHAKHA, 23, SHAKAVARSHA, 1947)	ನಂ. ೨೭೭ No. 277
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## GOVERNMENT OF KARNATAKA

No. FD 4 PES 2025

Karnataka Government Secretariat  
Vidhana Soudha,  
Bengaluru, dated: 13<sup>th</sup> May 2025

### NOTIFICATION

Whereas the draft of the following rules further to amend the Karnataka Excise (Excise Duties and Fees) Rules, 1968, was published as required by sub-section (1) of Section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966) in Notification No: FD 4 PES 2025, dated: 29.04.2025 in Part-IV A of the Karnataka Gazette (Extraordinary) No.248 dated: 29.04.2025 inviting objections and suggestions from all persons likely to be affected within seven days from the date of its publication in the official Gazette.

And, whereas the said Gazette was made available to the public on 29<sup>th</sup> April, 2025.

And, whereas objections and suggestions received in respect of the said draft have been considered by the State Government.

Now, therefore, in exercise of the powers conferred by Section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966), the Government of Karnataka hereby makes the following rules, namely:-

### RULES

1. **Title and commencement**:- (1) These rules may be called the Karnataka Excise (Excise Duties and Fees) (Second Amendment) Rules, 2025.

(೧)

(2) They shall come into force with effect from the 15<sup>th</sup> day of May, 2025.

**2. Amendment of Schedule-D :-** In the Karnataka Excise (Excise Duties and Fees) Rules, 1968 (hereinafter referred to as the 'said rules'), in Schedule-D-

(i) for Serial Number I and the entries relating thereto, the following shall be substituted, namely:-

Sl No	Name of the Article	Declared price range per case containing 8.64/9/12 Bulk litres of liquor		Rate of Additional Excise Duty/Additional Countervailing Duty per B.L. of 25° UP	
I	Brandy, Whisky, Gin, Rum and such other liquors, but not including Beer, Wine, Toddy and Fenny	From	To	(1) Manufactured in Karnataka and when issued to a Distributor Licensee under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, for the purpose of sale within Karnataka but excluding the liquor issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (2) Manufactured in other States in India and when imported into Karnataka State by a Distributor Licensee.	(1) Manufactured in Karnataka:  (i) when issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or  (ii) when issued for export to licensees outside Karnataka but within India by way of sale or stock transfer;  or (2) Manufactured in other States in India and when imported into Karnataka by a Licensee holding the Military Canteen Stores Bonded Warehouse Licence.
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs.Ps.
01		000.00	470.00	297.00	1.00
02		471.00	520.00	367.00	1.25
03		521.00	570.00	461.00	1.45
04		571.00	650.00	553.00	1.95
05		651.00	750.00	620.00	2.25
06		751.00	900.00	770.00	2.50
07		901.00	1050.00	870.00	2.75
08		1051.00	1300.00	970.00	3.00
09		1301.00	1800.00	1200.00	3.10

10		1801.00	2500.00	1400.00	3.25
11		2501.00	5000.00	1600.00	3.35
12		5001.00	8000.00	2000.00	3.50
13		8001.00	12500.00	2400.00	3.70
14		12501.00	15000.00	2600.00	3.70
15		15001.00	20000.00	2800.00	3.70
16		20001.00	above	3000.00	3.70

(ii) for Serial Number II and the entries relating thereto, the following shall be substituted, namely:-

Sl No	Name of the Article	Declared price range per case containing 7.8/7.92/12 Bulk litres of Beer	Rate of Additional Excise Duty/Additional Countervailing Duty per Bulk litre		
II	Beer (bottled)		(1) Manufactured in Karnataka and when issued to a Distributor Licensee under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, for the purpose of sale within Karnataka but excluding the Beer issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (2) Manufactured in other States in India and when imported into Karnataka State by a Distributor Licensee.	(1) Manufactured in Karnataka: (i) when issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (ii) when issued for export to licensees outside Karnataka but within India by way of sale or stock transfer;  or (2) Manufactured in other States in India and when imported into Karnataka by a Licensee holding the Military Canteen Stores Bonded Warehouse Licence.	
		<b>In rupees</b>	<b>In percentage/In rupees</b>	<b>In rupees</b>	
1		300-00 and above	200% of Declared Price	2-00	

By Order and in the name  
of the Governor of Karnataka,

**Sd/-**

(Bhimappa P. Ajoor)  
Under Secretary to Government,  
Finance Department (Excise)