

Mizoram Excise & Narcotics Department
Cost Card of Liquor w.e.f 6th June, 2018 (Approved by Commissioner of Excise & Narcotics)

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Website: <https://excise.mizoram.gov.in>



This cost card shall not effect old Cost Card (Advalorem / MRP) of old Stock even if there are changes or differences in the price of same label/brand of liquor.

Applicable only for New stock / New MRP

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NOTE: As per Rule 68(5)&(6), rounded off figure on MRP are added with Excise Duty to calculate Advalorem

IMFL - REGULAR BRAND (Ad Valorem - 85%):-

For Transport permit, use figures under Advalorem

Brand	Size	Company	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Caravan Prestige Whisky	750ml	CMJ	724.00	615.40	100	230.30	1,669.70	-	615.40	160
Caravan Prestige Whisky	375ml	CMJ	724.00	615.40	100	230.30	1,669.70	-	615.40	80
Zino XXX Rum	750ml	CMJ	724.00	615.40	100	230.30	1,669.70	-	615.40	160
Zino XXX Rum	375ml	CMJ	724.00	615.40	100	230.30	1,669.70	-	615.40	80

Company Legend:

- CMJ:- CMJ Breweries(P) Ltd.

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IMFL - LUXURY BRAND (Ad Valorem - 70%):-

For Transport permit, use figures under Advalorem

Brand	Size	Company	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Officer's Choice Prestige Whisky (Pet)	750ml	ABD	1,073.75	751.63	100	308.06	2,233.44	0.37	752.00	215
Officer's Choice Prestige Whisky (Glass)	750ml	ABD	1,073.75	751.63	100	308.06	2,233.44	0.37	752.00	215
	375ml	ABD	1,100.12	770.08	100	315.23	2,285.43	0.32	770.40	110
Bagpiper Deluxe Whisky	750ml	USL	1,045.70	731.99	100	300.43	2,178.12	4.10	736.09	210
McDowell's No. 1 Celebration Matured XXX Rum	750ml	USL	942.48	659.74	100	272.36	1,974.58	-	659.74	190
	375ml	USL	992.97	695.08	100	286.09	2,074.14	-	695.08	100
8PM Special Rare Blended of Scotch & Indian Whisky	750ml	Radico	1,073.75	751.63	100	308.06	2,233.44	0.37	752.00	215
	375ml	Radico	1,100.12	770.08	100	315.23	2,285.43	0.32	770.40	110
Contessa Matured XXX Rum	750ml	Radico	889.52	622.67	100	257.95	1,870.14	-	622.67	180
	375ml	Radico	889.52	622.67	100	257.95	1,870.14	-	622.67	90
Old Monk Deluxe Rum Very Old Vatted XXX (Pet)	750ml	MM	889.52	622.67	100	257.95	1,870.14	-	622.67	180
Old Monk Deluxe Rum Very Old Vatted XXX (Glass)	750ml	MM	1,001.49	701.04	100	288.40	2,090.93	-	701.04	200
Old Monk Deluxe Rum Very Old Vatted XXX (Glass)	375ml	MM	1,001.49	701.04	100	288.40	2,090.93	-	701.04	100
Armada Matured XXX Dark Rum	750ml	CMJ	940.21	658.15	100	271.74	1,970.10	-	658.15	190
Armada Matured XXX Dark Rum	375ml	CMJ	992.95	695.06	100	286.08	2,074.09	-	695.06	100

Company Legend:

- ABD:- Allied Blenders & Distillers Pvt. Ltd.
- USL:- United Spirits Limited
- Radico:- Radico Khaitan Limited
- MM:- Mohan Meakin Limited
- CMJ:- CMJ Breweries(P) Ltd.

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IMFL - PREMIUM BRAND (Ad Valorem 60 %):-

For Transport permit, use figures under Advalorem

Brand	Size	Company	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Officer's Choice Blue Pure Grain Whisky	750ml	ABD	1,392.96	835.78	100	372.60	2,701.34	-	835.78	260
	375ml	ABD	1,392.96	835.78	100	372.60	2,701.34	-	835.78	130
Officer's Choice BLACK Exquisite & Rare Whisky	750ml	ABD	1,904.54	1,142.72	100	503.56	3,650.82	1.56	1,144.28	350
	375ml	ABD	1,960.92	1,176.55	100	518.00	3,755.47	1.21	1,177.76	180
Jolly Roger Premium XXX Rum	750ml	ABD	1,392.96	835.78	100	372.60	2,701.34	-	835.78	260
	375ml	ABD	1,392.96	835.78	100	372.60	2,701.34	-	835.78	130
Royal Challenge Finest Premium Whisky	750ml	USL	1,896.18	1,137.71	100	501.42	3,635.31	-	1,137.71	350
	375ml	USL	1,948.91	1,169.35	100	514.92	3,733.18	9.26	1,178.61	180
Signature Rare Aged Whisky	750ml	USL	2,959.84	1,775.91	100	773.72	5,609.47	3.56	1,779.47	540
McDowell's No. 1 Reserve Whisky Original	750ml	USL	1,387.91	832.75	100	371.31	2,691.97	3.92	836.67	260
	375ml	USL	1,386.79	832.08	100	371.02	2,689.89	6.33	838.41	130
White Mischief Ultra Pure Vodka	750ml	USL	1,391.28	834.77	100	372.17	2,698.22	-	834.77	260
McDowell's No. 1 Luxury Premium Whisky	750ml	USL	1,444.01	866.41	100	385.67	2,796.08	3.38	869.79	270
	375ml	USL	1,444.01	866.41	100	385.67	2,796.08	3.38	869.79	135
Captain Morgan The Original Rum	750ml	USL	1,390.16	834.10	100	371.88	2,696.14	-	834.09	260
	375ml	USL	1,390.16	834.10	100	371.88	2,696.14	-	834.09	130

Company Legend:

- ABD:- Allied Blenders & Distillers Pvt. Ltd.
- USL:- United Spirits Limited

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Brand	Size	Company	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Regal Talons Deluxe Rare Generation Whisky	750ml	Radico	1,392.96	835.78	100	372.60	2,701.34	-	835.78	260
	375ml	Radico	1,392.96	835.78	100	372.60	2,701.34	-	835.78	130
M2 Magic Moments Remix Smooth Flavoured Vodka Green Apple	750ml	Radico	1,905.16	1,143.09	100	503.72	3,651.97	0.24	1,143.33	350
	375ml	Radico	1,961.26	1,176.75	100	518.08	3,756.09	0.50	1,177.25	180
M2 Magic Moments Pure Grain Vodka	750ml	Radico	1,392.96	835.78	100	372.60	2,701.34	-	835.78	260
	375ml	Radico	1,392.96	835.78	100	372.60	2,701.34	-	835.78	130
Rare Reserve Whisky Castle Hill	750ml	Raizel	1,395.40	837.24	100	373.22	2,705.86	-	837.24	260
	375ml	Raizel	1,395.40	837.24	100	373.22	2,705.86	-	837.24	130
White & Blue Premium Whisky	750ml	ADI	1,897.91	1,138.75	100	501.87	3,638.53	-	1,138.75	350
	375ml	ADI	1,956.39	1,173.83	100	516.84	3,747.06	-	1,173.84	180
White Hills Reserve Whisky	750ml	ADI	1,393.01	835.81	100	372.61	2,701.43	-	835.81	260
	375ml	ADI	1,393.01	835.81	100	372.61	2,701.43	-	835.81	130
Golfer's Shot Oak Barrel Aged Whisky	750ml	ADI	2,945.87	1,767.52	100	770.14	5,583.53	3.09	1,770.62	540
Bacardi Black Deluxe Rum	750ml	Bacardi	1,724.96	1,034.98	100	457.59	3,317.52	4.94	1,039.92	320
	375ml	Bacardi	1,724.96	1,034.98	100	457.59	3,317.52	8.26	1,043.23	160
Gladius Blended 10 year Old Gold Reserve Rum	750ml	Gemini	1,606.37	963.82	100	427.23	3,097.42	7.00	970.82	300
	375ml	Gemini	1,606.37	963.82	100	427.23	3,097.42	7.00	970.82	150

Company Legend:

- Radico:- Radico Khaitan Limited
- Raizel:- Raizel Industries
- ADI:- Alcobrew Distilleries India Pvt. Ltd.
- Bacardi :- Bacardi India Pvt. Ltd.
- Gemini :- Gemini Distilleries (Patiala) Pvt. Ltd

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Brand	Size	Com-pany	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Glen Cask Whisky	750ml	AABC	1,368.00	820.80	100	366.21	2,655.01	-	820.80	260
	375ml	AABC	1,368.00	820.80	100	366.21	2,655.01	-	820.80	130
A.C. Black Pure Grain Deluxe Whisky	750ml	Jagatjit	1,391.28	834.77	100	372.17	2,698.22	3.56	838.33	260
	375ml	Jagatjit	1,391.28	834.77	100	372.17	2,698.22	3.56	838.33	130
Royal Stag Classic Whisky	750ml	Pernod-R	1,905.27	1,143.16	100	503.75	3,652.18	-	1,143.16	350
	375ml	Pernod-R	1,961.49	1,176.89	100	518.14	3,756.52	-	1,176.89	180
Royal Stag Barrel Select Whisky	750ml	Pernod-R	2,298.82	1,379.29	100	604.50	4,382.61	-	1,379.29	420
	375ml	Pernod-R	2,298.82	1,379.29	100	604.50	4,382.61	-	1,379.29	210
Oaken Glow Premium Whisky	750ml	Pernod-R	2,748.59	1,649.15	100	719.64	5,217.38	-	1,649.16	500
	375ml	Pernod-R	2,748.59	1,649.15	100	719.64	5,217.38	-	1,649.16	250
Blenders Pride Select Premium Whisky	750ml	Pernod-R	2,973.48	1,784.09	100	777.21	5,634.78	-	1,784.09	540
	375ml	Pernod-R	2,973.48	1,784.09	100	777.21	5,634.78	-	1,784.09	270
Imperial Blue Authentic Grain Whisky	750ml	Pernod-R	1,392.95	835.77	100	372.60	2,701.32	-	835.77	260
	375ml	Pernod-R	1,392.95	835.77	100	372.60	2,701.32	-	835.77	130

Company Legend:

- AABC :- Associated Alcohol and Beverages Company
- Jagatjit :- Jagatjit Industries Ltd.
- Pernod-R :- Pernod Ricard India Pvt.Ltd.

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IMFL - CLASSIC PREMIUM BRAND
(Ad Valorem - 58%):-

For Transport permit, use figures under Advalorem

Brand	Size	Com-pany	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Signature Premier Grain Whisky	750ml	USL	3,284.09	1,904.77	100	846.22	6,135.08	-	1,904.77	590
Blenders Pride Reserve Collection Whisky	750ml	Pernod-R	4,206.73	2,439.90	100	1,079.46	7,826.09	-	2,439.90	750
	375ml	Pernod-R	4,206.73	2,439.90	100	1,079.46	7,826.09	-	2,439.90	375
100 Pipers Blended Scotch Whisky, Aged 12 Years	750ml	Pernod-R	10,469.42	6,072.26	100	2,662.67	19,304.35	-	6,072.26	1,850
100 Pipers Exquisite Blended Scotch Whisky	750ml	Pernod-R	7,338.08	4,256.09	100	1,871.07	13,565.23	-	4,256.09	1,300
	375ml	Pernod-R	7,338.08	4,256.09	100	1,871.07	13,565.23	-	4,256.09	650
Bacardi Carta Blanca Superior White Rum	750ml	Bacardi	3,218.63	1,866.81	100	829.67	6,015.11	0.37	1,867.18	585
	375ml	Bacardi	3,296.88	1,912.19	100	849.45	6,158.52	6.84	1,919.04	300
Teacher's Origin Blended Scotch Whisky	750ml	Beam	11,588.79	6,721.50	100	2,945.65	21,355.93	-	6,721.50	2,100
Teacher's Highland Cream Blended Scotch Whisky	750ml	Beam	7,149.90	4,146.94	100	1,823.49	13,220.34	-	4,146.94	1,300
	375ml	Beam	7,427.33	4,307.85	100	1,893.63	13,728.81	-	4,307.85	675
Teacher's 50 Blended Scotch Whisky	750ml	Beam	10,617.78	6,158.31	100	2,700.17	19,576.26	-	6,158.31	1,925
	375ml	Beam	11,033.93	6,399.68	100	2,805.38	20,338.98	-	6,399.68	1,000
Jim Beam Kentucky Straight Bourbon Whiskey	750ml	Beam	9,369.35	5,434.22	100	2,384.57	17,288.14	-	5,434.22	1,700

Company Legend:

- USL:- United Spirits Limited
- Pernod-R :- Pernod Ricard India Pvt.Ltd.
- Bacardi :- Bacardi India Pvt. Ltd.
- Beam :- Beam Global Spirits & Wine (I)

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BIO
 (Ad Valorem - 10 % but not less than 3200):-

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For Transport permit, use figures under Advalorem

Brand	Size	Com- pany	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Johnnie Walker Black Label	750ml	USL	25,863.22	3,200.00	504	4,730.76	34,297.98	-	3,200.00	3,300
Johnnie Walker Red Label	750ml	USL	11,525.18	3,200.00	504	2,436.67	17,665.85	-	3,200.00	1,700
Ciroc Frost Vodka	750ml	USL	28,543.68	3,200.00	504	5,159.63	37,407.31	-	3,200.00	3,600
Kettle One Vodka	750ml	USL	12,423.91	3,200.00	504	2,580.46	18,708.37	-	3,200.00	1,800

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BEER - I (Ad Valorem - 46%):-

For Transport permit, use figures under Advalorem

Brand	Size	Com-pany	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Kingfisher Premium Lager Beer (Cricket Design)	650ml	UB	548.00	252.08	50	136.01	986.09	-	252.08	95
Kingfisher Premium Lager Beer	650ml	UB	548.00	252.08	50	136.01	986.09	-	252.08	95
Kingfisher Premium Lager Beer (Cricket Design)	650ml	UB	548.00	252.08	50	136.01	986.09	-	252.08	95
Kingfisher Premium Lager Beer	650ml	UB	548.00	252.08	50	136.01	986.09	-	252.08	95
Kingfisher Premium Lager Beer	500ml	UB	825.00	379.50	50	200.72	1,455.22	-	379.50	70
Kingfisher Premium Lager Beer	500ml	UB	825.00	379.50	50	200.72	1,455.22	-	379.50	70
Kingfisher Premium Lager Beer	330ml	UB	686.00	315.56	50	168.25	1,219.81	0.62	316.18	60
Mahou Clasica Premium Beer	500ml	Mahou	1,002.39	461.10	50	242.16	1,755.65	12.21	473.31	85
Magpie Opus Wheat Biere Speciale	330ml	CMJ	827.00	380.42	50	201.19	1,458.61	-	380.42	70
Breezer Cranberry	275ml	Bacardi	763.55	351.23	50	186.37	1,351.15	-	351.23	65
Breezer Jamaican Passion	275ml	Bacardi	763.55	351.23	50	186.37	1,351.15	-	351.23	65
Breezer Orange	275ml	Bacardi	763.55	351.23	50	186.37	1,351.15	-	351.23	65
Breezer Blackberry Crush	275ml	Bacardi	763.55	351.23	50	186.37	1,351.15	-	351.23	65
Breezer Lemon Splash	275ml	Bacardi	763.55	351.23	50	186.37	1,351.15	-	351.23	65
Breezer Blueberry	275ml	Bacardi	763.55	351.23	50	186.37	1,351.15	-	351.23	65

Company Legend:

- UB:- United Breweries Ltd
- Mahou:- Mahou India Pvt. Ltd.
- CMJ:- CMJ Breweries(P) Ltd.
- Bacardi :- Bacardi India Pvt. Ltd.

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BEER - II (Ad Valorem - 48%):-

For Transport permit, use figures under Advalorem

Brand	Size	Company	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Godfather Electra Premium Quality Beer Super Strong	650ml	Devans-M	571.05	274.11	50	143.23	1,038.39	0.66	274.77	100
Godfather Strong Beer	500ml	Devans-M	813.25	390.36	50	200.58	1,454.19	0.41	390.77	70
Godfather Electra Premium Quality Beer Super Strong(Can)	500ml	Devans-M	872.14	418.62	50	214.52	1,555.28	3.65	422.27	75
Kotsberg Strong Super Premium Beer	500ml	Devans-M	994.90	477.55	50	243.59	1,766.04	0.22	477.77	85
Carlsberg Elephant Strong Super Premium Beer	500ml	Carlsberg	1,003.20	481.54	50	245.56	1,780.30	-	481.54	85
Tuborg Strong Premium Beer	650ml	Carlsberg	548.90	263.47	50	137.98	1,000.35	0.17	263.64	95
Tuborg Strong Premium Beer	500ml	Carlsberg	885.32	424.95	50	217.64	1,577.91	-	424.96	75
Kingfisher Strong Premium Beer (Cricket Design)	650ml	UB	529.00	253.92	50	133.27	966.19	-	253.92	95
Kingfisher Strong Premium Beer	650ml	UB	529.00	253.92	50	133.27	966.19	-	253.92	95
Kingfisher Strong Premium Beer (Cricket Design)	650ml	UB	529.00	253.92	50	133.27	966.19	-	253.92	95
Kingfisher Strong Premium Beer	650ml	UB	529.00	253.92	50	133.27	966.19	-	253.92	95
Kingfisher Strong Premium Beer	500ml	UB	810.00	388.80	50	199.81	1,448.61	-	388.80	70
Kingfisher Strong Premium Beer	500ml	UB	810.00	388.80	50	199.81	1,448.61	-	388.80	70
Kingfisher Strong Premium Beer	500ml	UB	810.00	388.80	50	199.81	1,448.61	-	388.80	70
Kingfisher Strong Premium Beer	500ml	UB	810.00	388.80	50	199.81	1,448.61	-	388.80	70

Company Legend:

- Devans-M:- Devans Modern Breweries Ltd.
- Carlsberg:- Carlsberg India, Pvt. Ltd.
- UB:- United Breweries Ltd

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Brand	Size	Com- pany	Ex-Bond Rate	Excise duty	IPF	VAT 16%	Bond Price	Difference taken from actual MRP per bottle (Added to Advalorem)	AD Valorem	MRP
Dare Devil Extra Strong Premium Beer	500ml	Mahou	928.79	445.82	50	227.94	1,652.55	11.30	457.12	80
Mahou Cinco Estrellas Premium Beer	500ml	Mahou	1,109.21	532.42	50	270.66	1,962.29	13.56	545.98	95
Kaltenberg Royal Strong Beer	500ml	CMJ	937.00	449.76	50	229.88	1,666.64	-	449.76	80
Red Indian Premium Strong Beer	500ml	CMJ	693.00	332.64	50	172.10	1,247.74	-	332.64	60
Savage Super Strong Beer	500ml	CMJ	754.00	361.92	50	186.55	1,352.47	-	361.92	65
Nutcracker 9000 Premium Strong Beer	500ml	CMJ	754.00	361.92	50	186.55	1,352.47	-	361.92	65
Magpie Opus Royal Strong Beer	500ml	CMJ	875.00	420.00	50	215.20	1,560.20	-	420.00	75
Savawm American Strong Beer	500ml	CMJ	693.00	332.64	50	172.10	1,247.74	-	332.64	60
Magpie Opus Royal Strong Beer	650ml	CMJ	569.95	273.58	50	142.97	1,036.50	-	273.58	100

Company Legend:

- Mahou:- Mahou India Pvt. Ltd.
- CMJ:- CMJ Breweries(P) Ltd.

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Sd/- R. VANLALTHLANA
Asst. Commissioner of Excise & Narcotics (Enf.)
for Commissioner of Excise & Narcotics,
Mizoram, Aizawl.