

RATES OF EXCISE DUTY AND CESS ON SUGAR

	Basic Year	Special duty	Addi>tional	Cess Rs.	Total Excise duty	Nature of Duty
From 17.12.79						
Levy sugar	8.50	0.425	4.25	-	13.175	% Ad valorem
Free sale sugar	15.50	0.775	7.50	-	23.775	% Ad valorem
From 1.3.80						
Levy sugar	8.50	0.425	4.25	-	13.175	% Ad valorem
Free sale sugar	11.00	0.55	7.50	-	19.05	% Ad valorem
From 1.6.80						
Levy sugar	8.50	0.425	4.25	-	13.175	% Ad valorem
Free sale sugar	8.00	0.40	7.50	-	15.90	% Ad valorem
From 1.6.82						
Levy sugar	8.50	0.425	4.25	5.00	13.175*	% Ad valorem
Free sale sugar	8.00	0.40	7.50	5.00	15.90*	% Ad valorem
From 1.8.82						
Levy sugar	8.50	0.425	4.25	5.00	13.175*	% Ad valorem
Free sale sugar	5.00	0.25	6.00	5.00	11.25*	% Ad valorem
From 1.12.82						
Levy sugar	8.50	0.425	4.25	14.00	13.175*	% Ad valorem
Free sale sugar	8.00	0.40	7.50	14.00	15.90*	% Ad valorem
From 1.3.83						
Levy sugar (Rs. per qtl.)	19.00	-	19.00	14.00	52.00*	Specific
Free sale sugar (Rs. per qtl.)	31.80	-	18.20	14.00	64.00*	Specific
From 9.11.83						
Levy sugar (Rs. per qtl.)	17.00	-	21.00	14.00	52.00*	Specific
Free sale sugar (Rs. per qtl.)	24.00	-	26.00	14.00	64.00*	Specific
From 25.7.91- till date						
Levy sugar (Rs. per qtl.)	17.00	-	21.00	14.00	52.00*	Specific
Free sale sugar (Rs. per qtl.)	34.00	-	37.00	14.00	85.00*	Specific
From 01.03.06 - till date						
Levy sugar (Rs. per qtl.)	38.00	-	-	14.00	52.00*	Specific
Free sale sugar (Rs. per qtl.)	71.00	-	-	14.00	85.00*	Specific

* Apart from usual rate, the Government has imposed a cess @ Rs.5/- per quintal from 1.6.82 to 31.10.82 and Rs.14/- per quintal from 1.11.82 onwards under the Sugar Cess Act, 1982.

A Secondary and Higher Education Cess @ 1% of the aggregate of duties of excise has been imposed on excisable goods. This Cess would be in addition to the existing education Cess of 2% imposed in budget date 9th July, 2004.

ISSUE PRICE OF LEVY SUGAR THROUGH P.D.S.

<u>Effective from</u>	<u>Rs. Per Kg.</u>	<u>Effective from</u>	<u>Rs. Per Kg.</u>
December 1972	2.15	01.01.1989	5.25
01.03.1978	2.30	24.07.1991	6.10
17.12.1979	2.85	21.01.1992	6.90
01.12.1980	3.50	17.02.1993	8.30
15.11.198	3.65	01.02.1994	9.05
01.12.1982	3.75	10.02.1997	10.50
01.04.1985	4.40	15.02.1999	12.00
01.12.1985	4.80	01.03.2000	13.00
15.12.1986	4.85	01-03-2000	13.25
01.01.1988	5.10	01-03-2002 till date	13.50