

MANIPUR GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 220

Imphal, Tuesday, September 22, 2026

(Bhadra 31, 1948)

GOVERNMENT OF MANIPUR
DEPARTMENT OF FINANCE
(FINANCE EXPENDITURE)

NOTIFICATION

Imphal, the 9th September, 2026

No. FX-8/7/2025-e-FD: In partial modification of the Notification of even number dated 4th September 2025, the Structure of Cost Card of Indian Made Foreign Liquor (IMFL), **Beer and Bottled in Origin (BIO)/ Overseas Foreign Liquor** to determine Maximum Retail Price (MRP) is hereby notified as below:

I. BONDED WAREHOUSE

SN	Parameters (Per Case)
<i>1</i>	<i>2</i>
1	Ex-Distillery Price (EDP)
2	CST @ 2% on EDP, if applicable
3	Insurance 1% on Ex-Distillery Price (EDP)
4	Export Fee (As applicable, if charged in the State of origin for IMFL and Beer) In case of BIO, export fee applicable in NIL
5	Import Fee (as applicable)
6	Transportation Cost @ Rs. 100/-
7	Administrative & Handling Cost @ Rs. 5/-
8	Bonder's Margin @ 5% on EDP
Total =1+2+3+4+5+6+7+8 = Ex-Bond Price (EBP)	

EBP to be rounded off to next higher 10's value

II. WHOLESALE WAREHOUSE

SN	Parameters (Per Case)
<i>1</i>	<i>2</i>
1	Ex-Bond Price (EBP)
2	Insurance 1% on EBP
3	Excise duty, as applicable
4	Tax (VAT)

5	Transportation Cost @ Rs. 40/-
6	Administrative & Handling Cost @ Rs. 5/-
7	Wholesaler's Margin @ 10% on EDP
Total = 1+2+3+4+5+6+7 = Ex-Wholesale Price (EWP)	

EWP to be rounded off to the next higher 10's value

* Tax = MRP x (VAT %) (100 + VAT %)

III. RETAIL VEND

SN	Parameters (Per Case)
1	2
1	Ex-Wholesale Price (EWP)
2	Transportation Cost @ Rs. 10/-
3	Administrative & Handling Cost @ Rs. 5/-
4	Retailer's Margin @ 15% on EDP
	MRP per Case = 1+2+3+4
	MRP per bottle = MRP per case/no. of bottles

NB: MRP per case/ bottle to be rounded off to next higher 10's value

Further, it is also notified that

- i) Value Added Tax (VAT) included in the Maximum Retail Price (MRP) shall be deducted at the time the stock is lifted by the Wholesaler from the Bonded Warehouse. For hotels and restaurants, where sale is made in glasses from the sold bottle, additional VAT shall be collected as per mechanism formulated by Taxation Department. Further, integration of the VAT portal and the portal developed for liquor sale shall be taken up.
- ii) The first review of the Structure of Cost Card shall be taken up within 6 months of implementation of sale of IMFL, **Beer and Bottled in Origin (BIO)/ Overseas Foreign Liquor** in the state, and annually after that.

By orders and in the name of the Governor,

K. KENISH SHARMA,
Under Secretary (Finance),
Government of Manipur