

5. Cow Conservation Cess

On the basis of the FD notification dated 22.06.2018, the surcharge at the rate of 20% is being levied and collected on the amount of tax or any sum in lieu of tax payable on the sale of Foreign Liquor, Indian made Foreign Liquor, County Liquor and Beer sold by the dealer registered under the provisions of the RVAT Act, 2003, w.e.f. 23.06.2018.