

**(D) Duty on Country Spirit**

| <b>Strength of Country Spirit<br/>(in degree UP)</b> | <b>Rate of Duty</b>            |
|--|--------------------------------|
| 50°UP,<br>60°UP, 70°UP                               | Rs 70/- per London Proof Litre |
| 80°UP  | Rs 20/- per London Proof Litre |