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**HIGHLIGHTS OF THE BUDGET SPEECH DATED 8<sup>TH</sup> MARCH, 2021**  
**BY HONOURABLE DEPUTY CHIEF MINISTER (FINANCE)**  
**SHRI AJIT PAWAR**

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**PART-II**

**(A) Concession in Stamp Duty :—**

Concession in Stamp Duty by 1 percent over the prevailing rate exclusively to Women, provided the transfer of house property or registration of sale deed is in the name of women.

**(B) Proposal to increase State Excise Duty on Liquor :—**

Increasing State Excise Duty to Rs. 220 percent of manufacturing cost or Rs. 187 per proof litre whichever is high on branded country liquor only.

**(C) Proposal to increase VAT on Liquor :—**

Value Added Tax (VAT) on the sale of liquor as prescribed in Schedule-B of Value Added Tax Act is increased from the existing 60 percent to 65 percent. Similarly, Value Added Tax (VAT) on the sale of liquor as prescribed in Section 41(5) of Value Added Tax Act is increased from the existing 35 percent to 40 percent.

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