

The Goa, Daman and Diu Uniforms and Allowances to The Excise Executive Staff Rules, 1980

GOA

India

The Goa, Daman and Diu Uniforms and Allowances to The Excise Executive Staff Rules, 1980

Rule

THE-GOA-DAMAN-AND-DIU-UNIFORMS-AND-ALLOWANCES-TO-THE- of 1980

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The Goa, Daman and Diu Uniforms and Allowances to The Excise Executive Staff Rules, 1980
Published vide Notification No. 1/9/78/Fin (RC) dated 22-4-1980, dated 29-5-1980

1.

/9/78/Fin (RC) dated 22-4-1980. - In exercise of the powers conferred by section 22 read with section 3A of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby makes the following rules, namely:-

1. Short title and commencement.

(1) These rules may be called the Goa, Daman and Diu Uniforms and Allowances to the Excise Executive Staff Rules, 1980. (2) They shall come into force at once.

2. Uniforms and Allowances to Excise Executive Staff.

(1) The Excise Executive Staff consisting of Superintendent of Excise, Inspectors of Excise, Sub-Inspector of Excise, Excise Guards and Assistant Excise Guards shall wear uniforms when on duty and shall be entitled to uniforms and its maintenance allowances. (2) The pattern and scale of uniforms to which the staff referred to in sub-rule (1) is entitled shall be as fixed in Schedule appended to these rules.

Schedule

A- Pattern of Uniform The pattern of uniform for a Superintendent of Excise, Inspectors of Excise, Sub-Inspectors of Excise, Excise Guards and Assistant Excise Guards is as follows:-

1. Pattern of Uniform for Superintendent of Excise:

A- Full Dress. Jacket: Khaki drill single breasted, but as a lounge coat to the waist very loose at the chest and shoulders but fitted at the waist, Military shirt to bottom edge. A silver plated hook on each side at the waist. Collar to be cut as in ordinary civilian lounge suit. Two cross patch breast pockets about 6½" wide and 7½" deep to the top of the flap with a 2¼" box pleat in the center. Two expanding pockets below waist (pleat at the sides) 9½" wide at the top, 10½" at the bottom, 8" deep to the top of the pocket, fastened at the top, with a small State Police Service pattern button, flap with button hole, to cover pockets 3½" deep and 10¾ wide; the top of the pockets to be shown down at the corners in such a manner that the pocket can be expanded at the top also, inside watch pocket with leather tab above for chain or strap, four medium Goan Police pattern buttons down the front. Pointed cuffs with opening fastened with two small G.E. pattern buttons shoulder straps of the same material as jacket. Peak caps: A peak cap of the standard pattern as used by the Police Officers in all the States. Necktie: Dark blue. Trousers: (slacks) Khaki drill, according to Military pattern without turn ups. Whistle: Of the usual police pattern to be worn attached to a dark blue Lanvard and carried in the left breast pocket. Belt: Sam brown, army regulation pattern but with white metal mounting. The strap over the left shoulder should not be worn except when it is required to support the revolver. Revolver: Or an automatic pistol with drawn bolster. Badges: State emblem (Goa Excise). Three Ashok lions, 1-5/32" X 3/4" (White metal). B - Working Dress The following articles may be worn for work of an informal nature.

1. Peak cap: As prescribed for full dress.

2. Shirt: Open neck, khaki twill, with short sleeves and badges of rank, on detachable shoulder straps.

3. Bush shirt: Army pattern, khaki with belt of the same material and silver plated buckle, box plates and ordinary buttons. Badges of rank on detachable shoulder straps.

4. Trousers: (Slacks) Khaki, of the same standard and pattern used in other Indian Union States.

5. Shorts: Khaki drill.

- 6. Sam brown belt: As prescribed for full dress, but with a single cross strap and without frog to be worn when wearing a shirt as in clause 3 above.**
- 7. Medal ribbons: to be worn as laid down in army regulations.**
- 8. Boots: Plain brown leather with plain toe caps and khaki stockings.**

2. Pattern of Uniform for Inspectors of Excise:

A - Full Dress:

1. Jacket: Khaki drill (stockport shade No. 1) loose fitting except at the waist, with four buttons down the front, shirt open at the back upto the waist line. The lowest button should be just below the line of the belt, the under lap of the shirt at the back should be 3 inches. Turn down collar as in ordinary civilian lounge suit, khaki shirt with turn down pointed collar. Khaki necktie. Plain cuffs 3" deep running to a point 7" from the end of the sleeves.

Two breast pockets, 6 inches wide and 7 inches deep, rounded at bottom, with 1½" pleat down the centre, closed by a flap 2" deep, pointed in the centre and fastening with a small button. Two expanding pockets, one on each side below the belt, 9 ½" wide at the top, a flap (slightly wider than the pocket) 3" deep from the seam of the belt to cover the opening of the pocket fastening with a small button in the centre. A white metal hook at the lower edge of the waist belt on each side, behind the corner of the pockets, to support the sword belt, the hooks to be attached to tabs sewn on inside the coat. "Lungi" with silver fringe and "Kullah" with embroidery should form part of head gear alternatively.

2. Peak caps: Of the same standard and pattern (Khaki Military Type) as prescribed in the other States will be worn.

3. Trousers: (slacks) - khadi drill without turn ups, according to military pattern.

4. Boots: Plain brown leather with plain toe caps.

5. Belt: Sam brown belt made of Kanpur leather with white metal fittings.

6. Great Coat: Loose single breasting Khaki with turn down collar 3" deep, fastening with one brass hook at the throat and five large regulation buttons down the front. A tab under the collar fastened by two white metal buttons to

button across the throat when the collar is turned up. Shoulder strap with monogram at the base fastened by two small regulation buttons. Two inside breast pockets and a pocket at each side with 3" flap, slit for sword hilt on the left hand side. The coat should be made with a seam on each side and one down the middle of the back as far as the waist. The length of the coat to reach half way between knee and ankle. From the waist downwards the shirt should be open with 3" underlap two small horn buttons being provided to close the opening for dismounting duties. The coat should be gathered at the back by two straps, sewn to the side seams and buttoning one over the other with 3 small regulation buttons.

7. Buttons: White metal monograms "Goa Excise".

8. Whistle: With khaki cord.

9. Revolver: Or an automatic pistol with drawn bolster.

10. Badges: Three 5 pointed stars (star of pattern of normal also as worn by Dy. S.P.) with letter at the base (Goa Excise), with ribbon of the pattern of Inspector of Police.

B - Working Dress:

1. Peak cap: As prescribed for full dress.

2. Shirt: Open neck, khaki twill, with short sleeves and badges of rank.

3. Bush shirt: Army pattern, khaki with belt of the same material and silver plated buckle. Badges of rank and detachable shoulder straps.

4. Trousers: Will be worn along with bush shirt.

5. Shorts: Khaki drill.

6. Sam brown belt: As prescribed for full dress, but with a single cross strap and without frog to be worn on wearing a shirt.

7. Medal ribbons: As laid down in army regulations.

8. Boots: Plain brown leather with plain toe caps and khaki stockings.

3. Pattern of Uniform for Sub-Inspectors of Excise:

The pattern of uniform for Sub-Inspector of Excise is the same as Inspector of Excise with only one change i.e. two stars for Sub-Inspector instead of three.

4. Pattern of Uniform for Excise Guard and Assistant Excise Guards.

1. Fatigue cap: Khaki woollen.

2. Shirt: Khaki cellular shirting, open neck, short sleeves two breast pockets, 6" wide and 7" deep, round at the bottom with pleats closed by a 2" flap pointed at the center, 4 khaki bone buttons down the front and one each breast pocket which is fitted with steel press buttons plain shoulder straps fastened with two khaki bone buttons and letters at the base. Number brooch above the breast pocket.

3. Buttons: Brass (large and small).

4. District Letters:

5. Brooch Buckle number:

6. Chevron: (cloth) Excise Guard three V shaped Chevron, to be affixed from the right arm above the elbow. Each V being 2½" in outer span ½" in height. The gap between the strips to be ½". No Chevron for the Assistant Excise Guard. However the pre-liberation Excise Guard Grade II equated to the post of Assistant Excise Guards shall continue to use Chevron as before.

7. Trousers: Long pants without turn ups of drill cotton, mineral khaki. A grade, belted waist, 3" wide with three loops and one brass buckle. Bottom flap with five cotton buttons. The hem at the bottom of the trouser should be 2½" wide. The breadth at the bottom of the trouser should be 18".

8. Belt with accessories: For armed Excise men Leather, 2" wide fittings (1) Brass hook buckle (Army Pattern), (2) Sliding buckle, (3) Brass hook buckle, (4) Threat: cartridges couch leather bayonet frog (leather) for armed men only.

9. Frog for bayonet: Leather.

10. Baton: Wooden babul with leather throng (12"long) stitched at 3" from the baton end.

11. Socks: Khaki.

12. Boots: Plain brown leather with plain toe caps, and khaki socks.

13. Whistle: Thunderer with chain to be kept in the breast pocket and the chain to be hooked inside the coat to be ring of the second button from the top. The hook of the chain should be slightly closed as not to slip off the button ring and yet remain attachable to fit.

14. Great coat straps: Leather.

15. Short: Fatigue.

16. Water proof coats: Khaki

17. Gum boots for rainy season.

C - Scale of Uniforms An Excise Guard/Asstt. Excise Guard will be entitled to:

| Item | Quantity | Period |
|---|----------|----------------------|
| 1. Woollen Fatigue cap with two buttons (yellow with "GoaExcise" Impression thereon). | 3 | For every two years |
| 2. Shirts | 3 | -do- |
| 3. Brooch Buckles | 3 | For five years. |
| 4. Leather belt | 1 | -do- |
| 5. Trousers. | 3 | For every two years. |
| 6. Pairs of socks. | 6 | -do- |
| 7. Pairs of boots. | 3 | -do- |

| | | |
|-------------------------------------|---|-----------------------|
| 8. Gum boots for rainy season. | 1 | For every five years. |
| 9. Pairs of emblem "GOA EXCISE". | 3 | -do- |
| 10. Rain coat Duck-Back or similar. | 1 | -do- |
| 11. Wooden baton. | 1 | For two years. |
| 12. Whistle with chain. | 1 | For five years. |
| 13. Large tins of boot polish. | 3 | For one year. |
| 14. Brushes for boots. | 1 | For every two years. |

C - Allowances Preparation and maintenance of uniform allowances. A Superintendent of Excise, Inspector and sub-Inspectors of Excise, will be entitled to be above allowances as follows:-(i) Uniform Allowances.

1. Superintendent of Excise Initial grant of Rs. 500/- and renewal grant of Rs. 250/- after completion of each five years.
2. Inspector of Excise. Rs. 230/- per annum.
3. Sub-Inspector of Excise. Rs. 230/- per annum.

(ii) Maintenance Allowances.

1. Inspector of Excise. Rs. 7.50 per month.
2. Sub-Inspector of Excise. Rs. 7.50 per month.

Note. - The allowances at No. (i) and (ii) are granted as the Officers mentioned above are not entitled to uniforms supplied by Government. (iii) Washing Allowances. An Excise Guard/Assistant Excise Guard will be entitled to washing allowances at Rs. 2.50 ps. per month. The maintenance and washing allowances will not be paid in advance and it will not be admissible during the leave if it exceeds 15 days. When the leave commences in one month and ends in the following month, the allowances should be paid on prorata basis i.e. should not be paid for the portion of the month during which the person is on leave, but should be paid for the remaining portion of the month during which he is on duty.

Form E-1 Court fee Stamp Rs. 10/-

(See Rule 5)

Address in full.....Application for permit for Import/Transport of Indian made foreign liquors/rectified spirit/denatured spirit/country liquor. Date.....To, The Excise Commissioner, Panaji. Sir, Please permit me/us to import/transport, under bond/pre-payment of duty, the liquor described below from ... to... *by sea/rail/road via Check-post at....

Description of liquor No. of cases Bulk Litres Proof Litres Strength

I hereby enclose the treasury receipt No. .. dated.. for the Excise duty of Rs.... on the aforesaid quantity. Yours faithfully, * Name or situation of the bonded warehouse or of the licensed premises, in this State. (Delete the letters and words not applicable). Form E-2 [See Rule 5(3)] Permit No.....Permit for import under bond/on pre-payment of duty of Indian made foreign liquor/denatured spirit/rectified spirit/country liquor. To, The Excise

Officer-in-charge, Shri/Sarvashri..... is/are hereby authorized to import "Under Bond"/"on pre-payment of duty" the liquor described below:-

1. Quantity:-

Description No. of cases Bulk Litres Proof Litres Strength

2.

From.....

3. Route. - by Sea/Rail/Road via Check Post at.....

This permit will be valid for ninety days from this date and should be carried along with the consignment. The consignment should not be broken in bulk while in transit and should be imported in one lot. The consignment should be opened only in the presence of an Excise Officer and passed for warehousing/consumption after verification.

4. Bond No..... Dated.....

5. The excise duty of Rs..... on the consignment has been paid into the Government Treasury under challan No. dated.....

6. Station.....

7. Date.....

Signature and designation of The Issuing Authority (Excise Commissioner) Copy to:-(1) Excise Check Post at (2) Excise Officer of M/S. (3) Excise Commissioner to the Government of (Strike out whichever not applicable).

Form E-3 Court fee Stamp Rs. 10/-
(See Rule 12)

Address in full Application for permit for export of Indian made foreign liquor/country liquor. To, The Excise Commissioner, Panaji. Sir, Please permit me/us to export the liquor described below from our bonded warehouse/licensed premises to M/s. ... *by Sea/Rail/Road via Check-post at.....
Description No. of cases Bulk Litres Proof Litres Strength

A copy of the import permit authorizing the import ... is herewith enclosed. The treasury receipt No. dated... for the excise duty of Rs..... on the aforesaid quantity is also enclosed. Yours faithfully, (Delete the letters and words not applicable). Form E-4 (See Rule 13) Permit

No.....Permit for Export "Under Bond"/"On Prepayment of Duty"Shri/Sarvashri.... is/are permitted to export from the 4 under noted liquor to M/s. *by Sea/Rail/Road as per import permit No.... dated 20....issued by the of ...

Description of liquor No. of cases Bulk Litres Proof Litres Strength

This permit will be current forfrom this date and shall be carried with consignment.The export shall be one transaction with one transshipment permitted enroute from one truck to another in the compound of the state excise warehouse and in the presence of the Excise Officer of the concerned area.The Excise Officer shall make necessary endorsement in the permit in case of such transshipment.Place....Date....Signature and designation ofthe Issuing Authority(Excise Commissioner)Copy to:-

1. Excise Check-Post at..

2. The Excise Commissioner of ... with a request to return this permit to the Excise Commissioner, Panaji-Goa within 10 days of the arrival of the consignment at destination.

The result of verification may be noted below.(Strike out whichever not applicable).Amendment vide Notification No. 1/7/94-Fin. (R&C) dated 6-3-96Form E-5(See Rule 17)General Bond (with sureties) for the due dispatch of Liquor removed from time to time for import/export without payment of duty(Delete the letters and words not applicable)I/We of .. (hereinafter called the obligor(s) and... of ... and...of(hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of ... rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.The above bonded obligor(s) being permitted to import from time to time conditional on the provisions of the Excise Duty Act, 1964, remove and the Rules made thereunder being observed (description of liquor) without payment of duty from the rest of India to Goa bonded warehouse situated at ...for export to The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act 1964, and the Rules made thereunder, in respect of liquor so removed.And if the said liquor is duly imported removed and exported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;The obligation shall be void.Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.I/We declare that this bond is given under the orders of the Government of Goa for the performance of an act in which the public are interested.

Place [Signature (s) obligor(s)]

Date 1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of:

| | | |
|---------------|-------------|-------------------|
| Witnesses (1) | Address (1) | Occupation (1) |
| (2) | Address (2) | Occupation (2) |

Accepted

Panaji ... 20 ...

Excise Commissioner.

Form E-6(See Rule 17)Special Bond (with sureties) for the due dispatch of liquor removed from time to time for import/export without payment of duty(Delete the letters and words not applicable)I/We ... of ... (hereinafter called the obligor(s) and ... of ... and ... of ... (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of ... rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.The above bounded obligor(s) being permitted to import/export (description of liquor) without payment of duty from(Name of Distillery)

.....Bonded warehouse, situated at ... to the provisions of the Excise Duty Act, 1964 and the Rules made thereunder.The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act, 1964, and the Rules made thereunder in respect of liquor so removed.And if the said liquor is duly removed and exported/imported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;The obligation shall be void.Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.I/We declare that this bond is given under the orders of the Government of Goa for the performance of an act in which the public are interested.

Place Signature (s) obligor(s)

Date 1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of:

| | | |
|---------------|-------------|-------------------|
| Witnesses (1) | Address (1) | Occupation (1) |
| (2) | Address (2) | Occupation (2) |

Accepted

Panaji ... 20 ...

Excise Commissioner.

Form E-7(See Rules 19, 35, 39)Permit for transport of duty paid Indian made foreign liquor/denatured spirit/rectified spirit/country liquorNo. ...Shri/Sarvashri ... is/are permitted to transport from ... the undermentioned liquors to ... by Road/Rail/Water.

Name of the liquor No. of cases Bulk litres Proof litres

This permit will be valid for ... days from the date of issue and should always be carried along with the consignment. Place Date Licensing Authority Copy to:- Excise Check-Post at Excise Inspector at The transport of liquor is subject to the conditions cited below:- (a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union Territory other than that of destination. (b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport. Form E- 8 (See Rule 20) Address in full Application for permit for possession of Indian made foreign liquor/country liquor Date To, The ... Panaji. Sir, Please grant me a permit for possession of Indian made foreign liquor/country liquor in privileged quantity of ... to be purchased on ... from M/s. to be consumed at for the purpose of Yours faithfully Form E-9 (See Rule 20) Permit for the possession of Indian Made Foreign Liquor/Country Liquor No. of Permit ... Date of Permit ... Shri ... is hereby permitted to possess Indian Made foreign liquor/country liquor in privileged quantity of ... to be purchased from ... for the purpose of ... for the period from ... to ... to be consumed at ..., subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder. The Assistant Excise Commissioner Form E-10

(See Rule 21)

Application for licence for a private bonded warehouse Court fee Stamp Rs. 2/-

To, The Excise Commissioner, Panaji. Sir, I/We ... residing at ... Taluka ... request that I/We may be granted a licence for the use of the premises the accompanying described below as a private bonded warehouse may renewed. As a private bonded warehouse for the year ending the 31st March, 20.....

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of the Act and/or Rules governing the grant of such licence.

4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/We have enclosed the treasury receipt No....dated ... for licence fee of Rs....

Place Date Signature(s) of the applicant(s) Description of premises:-

1. Village or Town or City:-

2. Name of Road:-

3. Sub-divisions of the Warehouse:-

4. Inner area:-

Form E-11(See Rule 22)Bond (with surety) to be entered into by the licensee of a private bonded warehouseI/We ... of ... [(hereinafter called the obligor(s)] and ... of ... and ... of ... (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of ... rupees to be paid to the president of India for which payment we jointly and severally bind ourselves and our legal representatives.The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act, 1964, the rules made thereunder and permit to be observed in respect of a private bonded warehouse;And if all dues, whether duty or other lawful charges which shall be demandable, on the goods admitted to this warehouse as shown by the records of the proper Excise Officer, be duly paid into the treasury within ten days of the date of demand thereof being made in writing by the said Excise Officer.This obligation shall be void.Otherwise and on breach or failure of the performance of any part of this condition, the same shall be in full force.We declare that this bond is given under the orders of the Government of Goa for the performance of an act in which the public are interested.Place ...Date ...Signature(s) of obligor(s)Signature of sureties

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Place ...Date ...AcceptedPanaji(Excise Commissioner)Form E-12(See Rule 22)Licence for a Private Bonded WarehouseThe undermentioned premises belonging to Shri/Sarvashri ... of ... are hereby licensed, subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder, as a private bonded warehouse for the deposit of liquor on which duty has not been paid.Situation and description of premises:-

2. This licence is granted to Shri/Sarvashri ... who has/have paid the prescribed licence fee of Rs. ... for the current year. It is not transferable to any person and will remain in force until 31st March, 20. unless cancelled before that date.

3. This licence may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

PlaceDate(Excise Commissioner)Renewal of the Licence

| | | | |
|-----------------|--|------------------------|----------------------------------|
| Date of renewal | No. and date of treasury receipt for having paid the licence fee | Year for which renewed | Signature of licensing authority |
|-----------------|--|------------------------|----------------------------------|

Form E-13(See Rules 36/40) Permit for the possession of Denatured Spirit/Rectified Spirit or Absolute Alcohol No. of Permit Date of Permit Shri ... residing at ... is hereby authorized to possess denatured Spirit/Rectified Spirit in privileged quantity of ..., to be purchased from ... before ... for the purpose of ..., subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder. The

Form E-14(See Rule 37) Licence for possession and use of denatured spirit for industrial purpose Licence No. Date of licence This licence authorizes Shri/Sarvashri ... residing at ... to possess and use, denatured spirit for manufacturing varnishes, dyes, colours and the like in quantity of ... litres per year in his/their premises ... situated at ... subject to the provisions of Excise Duty Act, 1964 and the rules made thereunder. Licence fee of Rs. 50/- has been paid under challan No. dated (Excise Commissioner)

Form E-15(See Rule 43) Licence to manufacture Indian made foreign liquor "Under Bond" for payment of duty Shri/Sarvashri... of... having undertaken to comply with the conditions prescribed in the Excise Duty Act, 1964, and the rules made thereunder and having paid the prescribed licence fee of Rs.... is/are hereby authorized to manufacture liquor specified below during the year ending 31st March, 198... in the premises situated at... and described in his/their application dated... subject to the provisions of the Act. This licence may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out or if the licensee fails to comply with the provisions of the aforesaid Act and the rules made thereunder. Description of liquor: Place... Date... (The Excise Commissioner)

Renewal of the licence

| | | |
|-----------------|------------------------|----------------------------------|
| Date of renewal | Year for which renewed | Signature of Licensing Authority |
|-----------------|------------------------|----------------------------------|

Form E-16[See Rule 53 (3)] Licence for bottling/blending Licence No... Date of licence..... This licence authorizes Shri/Sarvashri..... residing at..... to bottle/blend foreign liquor/Indian made foreign liquor/country liquor in his/their premises..... situated at.... subject to the provisions of Excise Duty Act, 1964, and the rules made thereunder. The fee of Rs..... has been paid under challan No..... dated..... (Excise Commissioner)

Form E - 17[See Rule 56(1)] Declaration for toddy-tapping Taluka of Village of

| Name & Address | Name of the property in which the trees are situated | Registration number of matrize | Number & kind of trees | Period of tapping | Remarks |
|----------------|--|--------------------------------|------------------------|-------------------|---------|
|----------------|--|--------------------------------|------------------------|-------------------|---------|

Owner Tapper Dated 20.....

.... Countersigned.... Excise guard ... Owner... Tapper

| FORM E | Installment | Installment | Installment | Installment | Installment |
|----------------------------|--------------------|----------------------------|-----------------------|----------------------|------------------------|
| 18[See Rule 56(3)] Year of | Chalan No | of Chalan No | of Chalan No | of Chalan No | of Chalan No |
| 200 Tree Tax & | Excise | Excise | Excise | Excise | Excise |
| Excise Duty Station | November Tree Tax | Station September Tree Tax | Station July Tree Tax | Station May Tree Tax | Station March Tree Tax |
| Station Chalan | tapping Tree Tax | tapping Tree Tax | tapping Tree Tax | tapping Tree Tax | tapping Tree Tax |
| No | Rs Excise | Rs Excise | Rs Excise | Rs Excise | Rs Excise |
| Village | Duty Rs. Fine | Duty Rs. Fine | Duty Rs. Fine | Duty Rs. Fine | Duty Rs. Fine |

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InspectorTotal.....

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Form E 19[SeeRule 56(5)]Licence for
treetappingExcise StationNo.
.....Year resident
of.....Taluka has been licensed for tapping
..... coconutlicensed been trees for from
the grovesituated at and No.
belonging toresidents of entered of
Nos. entered in theregister in this office under

Form E 19[SeeRule 56(5)]Licence for
treetappingExcise StationNo.
.....Year resident
of.....Taluka has been licensed for tapping
..... coconutlicensed been trees for from
the grovesituated at and No.
belonging toresidents of entered of
Nos. entered in theregister in this office under

Nos. This Licence is valid from the month of to 20.... Excise Station, 20.... The
Excise Inspector

Form E - 20 [See rule 57(7)]

Excise Station of, Taluka Date

Tree Tax Daily collection sheet

Challan No. Tree Tax Excise Duty Fine Challan No. Tree Tax Excise Duty Fine Remarks

Countersigned, Treasury Clerk The Excise Inspector

Checked by Treasury Officer

| | |
|---|--|
| Counter folio Form E - 21 [See Rules 69 & 83] Transit permit for transport of country toddy tapper/cashew bidders. Shri toddy-tapper/cashew bidder, residing at under licence No. dated The is authorized to transport litres of country liquor of the strength from his warehouse to the licensed premises of Shri situated at The duty of Rs. due on the above quantity has been collected by me. Place Date The Excise Guard | Original Form E - 21 [See Rules 69 & 83] Transit permit for transport of country toddy tapper/cashew bidders. Shri toddy-tapper/cashew bidder, residing at under licence No. dated The is authorized to transport litres of country liquor of the strength from his warehouse to the licensed premises of Shri situated at The duty of Rs. due on the above quantity has been collected by me. Place Date The Excise Guard |
| Excise Station of Taluka | Form E - 22 [See Rule 70] Licence for extraction of cashew juice |

Licence No. Date of Licence

Shri of is hereby authorized to extract juice from cashew fruits yielded in the groves situated at subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder. The Excise Inspector Form E - 23 [See Rule 73] Excise Station of Taluka Licence for manufacture of liquor from cashew juice and working of stills for the distillation thereof

Licence No. Date of Licence

Shri lease holder of is hereby authorized to manufacture liquor from cashew juice and to work still for distillation thereof, in the locality situated at belonging to The licence fee of Rs. has been paid into the Government Treasury by challan No. dated The Licensing Authority, The Excise Inspector, Form E - 24 [See Rules 90(5), 90(6) and 93] Excise Station of Taluka Licence for wholesale of foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol Register No. Name of licence-holder Locality This licence authorizes Shri/Sarvashri residing at to sell by wholesale, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/absolute alcohol in the premises situated at subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder. The licence is valid from 20.... to 20.... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled. The

premises shall be closed on everyThe Excise InspectorForm E - 25[See Rules 90(5), and (6)]Excise Station of TalukaLicence for Retail sale of foreign liquor/Indian made foreign liquor/country liquor for consumption on the premisesRegister No.Name of licence-holder.....LocalityThis licence authorizes Shri/Sarvashri residing at to sell by wholesale, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/absolute alcohol in the premises situated at subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.The licence is valid from 20.... to 20..... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.The premises shall be closed on everyThe Excise InspectorForm E - 25A[See Rules 90(5), (6) and 93]Excise Station of TalukaLicence for Retail sale of foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol in sealed bottles for consumption on the premisesRegister No.Name of licence-holder.....LocalityThis licence authorizes Shri/Sarvashri residing at to sell by retail, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol in sealed bottles in the premises situated at subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.The licence is valid from 20.... to 20..... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.The premises shall be closed on everyThe Excise Inspector

CounterfoilForm E 26[SeeRule 117]Excise Station.....No.YearI hereby certify that havingsearched Shri vessel/ raft/ vehicle/ animal/package/ receptacle as described below at hours today, I did not find any liquor concealed thereon.Description of:Place and date:The Excise.....

OriginalForm E 26[SeeRule 117]Excise Station.....No.YearI hereby certify that havingsearched Shri vessel/ raft/ vehicle/ animal/package/ receptacle as described below at hours today, I did not find any liquor concealed thereon.Description of:Place and date:The Excise.....

Form E - 27Challan No.

Treasury/Sub-TreasuryCashpaid into

theState Bank of India atState Bank ORIGINALDUPLICATETRIPLICATEQUADRUPLICATE ofSurashtra

To be filled by the remitter To be filled in by the departmental officer

Quantity

| | | | Rate | | | | | |
|------------------|----------------------|-----------------|-------------|---------------|------------|-----------------|--------------|-----------------------------------|
| By whom Tendered | Description of goods | Strength Litres | Bulk Litres | Proof of duty | Amount Rs. | Head of Account | Head of Bank | Order to the |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | P. | | 0.39 | DateCorrect.....Excise.....Receiv |
| | | | | | | | State | and grantreceipt |

Excise

Signature

Designation

Total
amount

(in Treasury
words) Officer Accountant.
Rupees

.....

Received payment (in words) Rupees

Treasurer Accountant Agent of Manager

Form E - 28(See Rule 90)Form of application for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit or absolute alcohol

To,The Commissioner of Excise,Panaji. Court FeeStamp ofRe. 1/-

I, residing at Village/Town Taluka District request that I/We may be granted licence for wholesale/retail sale/sale in packed bottles in the premises situated at Village/Town Taluka District subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

2. I/We agree to abide by the terms and conditions of the licence, if granted.

3. I/We have enclosed the site plan of the premises giving its exact location.

4. I/We declare that to the best of my knowledge and belief the information furnished therein is true and complete.

Yours faithfully,Signature of ApplicantPlace:Date :Note. -

If the applicant is a firm, the names and address of every partner of the firm and if it is a company, the registered name and address thereof including the names of the Director/Managing Director should be indicated.NotificationsNo. FS/F.III/11-118/64/20542 dated 19-11-1964. - In exercise of the powers conferred by sub-section 3 of section 1 of the Goa, Daman and Diu Excise Duty Act, 1964, Government hereby appoints the 1st day of December, 1964 as the date on which the said Act shall come into force throughout the Union Territory of Goa, Daman and Diu.No. FS/F.III/2-35/65/812 dated 3-2-1965. - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby exempts the manufacture of sacramental wine intended for religious purposes from the duty of excise and licence fee payable under the Act, subject to the observance of all other restrictions and conditions in the Rules.No. FS/F.III/2-35/Part/1572/65 dated 16-9-65. - In exercise of the powers conferred by clause (i) of section 2 of the Goa, Daman and Diu Excise Duty Act, 1964 and clause (f) of Rule 2 of the Goa, Daman and Diu Excise Duty Rules, 1964, the Government hereby declares "Vodka" as Indian made foreign liquor.

1.

/6/2001-Fin (R&C). - In exercise of the powers conferred by rule 47 and rule 47A of the Goa, Daman and Diu (Excise Duty) Rules, 1964 (hereinafter referred to as "said Rules"), and in supersession of the Government Notification No. Fin(Rev)/2-35/Part/1/68 dated 24-6-1970, published in the Official Gazette, Series I, No. 15 dated 9-7-1970, the Government of Goa hereby specifies the following allowances for wastages and minimum production/yield, for the purposes of said rule 47 and rule 47A respectively of the said Rules.

I. Allowances for wastages

A. Manufacture of Indian made foreign liquor (IMFL):-

| | | |
|---|----------------|----------------------------------|
| Loss in transit by leakage or evaporation of spirits imported | 0.25 % by land | Actual loss or whichever is less |
| (i) into the State for manufacture of IMFL/fortified wines other than transported within the State. | | |
| (ii) Excess wastage during re-distillation | | 2% |
| (iii) Blending wastage, namely, the shrinkage when alcohol and water are mixed/reduction including compounding/filtration | | 1% |
| (iv) Filling/sealing/labelling and storage of finished product in bond | | 1.5% |

B. Manufacture of Beer:-

| | | |
|---|--|------|
| (a) Brewing/fermentation/lagering/maturation and filtration | | |
| (i) transit loss of wort through plate cooler | | 0.5% |
| (ii) Fermentation | | 1% |
| (iii) Lagering (Maturation) | | 0.5% |
| (iv) Filtration/Carbonation | | 1% |
| (b) Bright beer filling/crowning/pasteurization/labelling/packing and storing in bond | | 4% |

II. Minimum production/yield**A. Manufacture of Wine:-**

| | | |
|--|--|--|
| (a) Minimum production from grape juice | | |
| (i) Blue Grapes | 50 litres or actual quantity whichever is higher for every 100kgs. of such grapes. | |
| (ii) White Grapes | 45 litres or actual quantity whichever is higher for every 100kgs. of such grapes. | |
| (b) Fermentation/ sieving/ maturation/ fortification with RS | 2% | |
| (c) Filtration/ bottling | 1% | |

B. Recovery of rectified spirit from molasses as per ISI specification for every metric tonne of molasses:-

| Type of molasses | Recovery of spirit | Strength of Rectified spirit |
|------------------|------------------------------|------------------------------|
| Khandasari | | |
| Molasses | 348 bulk litres of 166 proof | 66 O.P. |
| I Grade | 260 bulk litres of 166 proof | 66 O.P. |
| II Grade | 220 bulk litres of 166 proof | 66 O.P. |

III Grade 190 bulk litres of 166 proof 66 O.P.

The maximum permissible wastages during the production or processing of spirit, beer, wine or IMFL, as the case may be, from the raw material used in any distillery/brewery/winery or manufacture licensed under the Excise Duty Act, 1964 or the rules made thereunder, shall not exceed the margin wastages specified hereinabove. In case wastages exceeds the wastages so specified the licensee shall be liable to pay excise duty on excess wastages at the rate applicable. The production or yield of spirit or wine, as the case may be, from the raw material used in a distillery/winery licensed under the said Act or the rules made thereunder, shall not be less than the quantity specified hereinabove. In case the licensee fails to produce the minimum quantity of alcohol or wine so specified the licensee shall be liable to pay a fine equivalent to excise duty leviable on such quantity which licensee failed to produce. This notification shall come into force with immediate effect. No. Fin(Rev)/2-35/PART/1/2041/69 dated 22-7-1971. - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts all the landlords of coconut groves of the Union State of Goa, Daman and Diu who are receiving the rent thereof in kind, from the payment of the licence fee prescribed for wholesale vend of palm liquor subject to the following conditions:

- 1. The landlords shall only sell palm liquor which is received by them as rent towards the coconut trees tapped by the toddy tapper under the valid licence.**
- 2. The palm liquor so received as rent shall be sold by wholesale only to the licenced liquor vendors.**
- 3. The liquor shall be transported under transport permit issued by the Excise Inspector.**
- 4. The landlords shall maintain accounts of their transactions in liquor stating:**

(1)Name of the toddy tapper:(2)Number of trees tapped by the tapper:(3)Quantity and strength of palm liquor received as rent:(4)Month to which it relates:(5)Name and licence number of the liquor vendor to whom the liquor is sold:(6)Number and date of transport permit:(7)Quantity sold:(8)Balance:The landlords shall observe the provisions of the Goa, Daman and Diu Excise Duty Act, 1964, and the Goa, Daman and Diu Excise Duty Rules, 1964, to the extent they are not exempted therefrom by this Notification. No. Fin(Rev)/2-35/SE/6/65(B) dated 29-2-1972. - In exercise of the powers conferred by section 5 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government of Goa, Daman and Diu prescribed as under, the maximum quantity of liquor which can be transported from one place to another, within the District of Goa, by any person, without a permit issued in accordance with the provisions of the said Act and the Rules made thereunder:-(i)12 quart bottles of Indian made foreign liquor other than beer and 24 bottles of beer

for any person including his family,(ii)12 quart bottles of country liquor for any person including his family.(iii)6 quart bottles of denatured spirit and 2 quart bottles of rectified spirit or absolute alcohol.This Notification shall come into force with effect from 12-3-1972.No.

Fin(Rev)/2-35/SE/6/68(A) dated 29-2-1972. - In exercise of the powers conferred by section 8 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government of Goa, Daman and Diu prescribes as under, the maximum quantity of liquor which can be possessed within the District of Goa, by any person without a permit, issued in accordance with the provisions of the said Act and the Rules made thereunder:-(i)12 quart bottles of Indian made foreign liquor other than beer and 24 bottles of beer for any person including his family;(ii)18 quart bottles of country liquor for any person including his family;(iii)6 quart bottles of denatured spirit and 2 quart bottles of rectified spirit or absolute alcohol.This Notification shall come into force with effect from 12-3-1972.No.

Fin(Rev)/LAQ/704/68(A) dated 5-4-1972. - In exercise of the powers conferred by section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government hereby exempts all persons willing to set up in Goa a modern distillery plant for distillation of liquor or manufacture of wines from cashew apples from the operation of the provisions of the Rules 71, 72, 73, 74 & 75 of the Goa, Daman and Diu Excise Duty Rules, 1964, subject to the following conditions, namely:-

- 1. The person desiring to establish a modern distillery or winery plant shall apply to the Commissioner of Excise, in terms of Rule 41 of the Rules mentioned above, upto May of every year for a licence to establish a modern distillery for distillation of liquor or a winery for manufacture of wines during the cashew season of the next following year. Such applications shall also mention, with necessary specification, the names, if any, and location of the cashew zones, to be allotted and the names of the landlords and tenants holding the same.**
- 2. The value of distillation or winery plant, including the building and excluding the residential portion, cannot be less than Rs. 50,000/-.**
- 3. The application mentioned in condition 1, shall be disposed of upto the next July and, if the same is granted, the licensee shall pay the estimated excise duty as per condition 7 and the licence fee as per the Schedule appended to the Act up to the end of the following month of October, failing which the licence to establish the distillery or winery shall be deemed as automatically cancelled and the corresponding cashew zones shall be disposed of as per the provisions of the Chapter VIII of the Excise Duty Rules mentioned above. The licence to manufacture issued under this condition may be renewed every year on payment of the estimated excise duty, excess duty, if any, as per condition 8, and the licence fee upto the month of October of the same year, failing which the corresponding cashew zones shall be**

disposed of as per the same Chapter VIII.

4. The licence or licences will be granted for the manufacture jointly or separately of country liquor, Indian made foreign liquor and wines out of cashew apples subject to the provisions of Rules 42 to 52 as far as they are not inconsistent with the provisions of this Notification.

5. If more than one application is presented for the same zone or zones in common, the first preference shall be given to persons from this State and when there are more than one such persons, the persons investing higher amount with the plant, estimated as per condition 2 shall be preferred. The same is applicable when there are more than one applicant from other parts of India.

6. When more than one applicant apply for the same zone or zones or for some common zones, the applicant from this State shall be preferred, even if the amount invested by him with the plant is lesser.

7. The amount of excise duty to be paid for the allotment of the cashew zones shall be fixed by the Commissioner of Excise, with the previous approval of the Government.

8. If the excise duty on the liquor manufactured from cashew apples is in excess of the duty paid, under condition 7, the licensee shall be liable to pay the amount of such excess, before taking from the distillery any quantity of such liquor. Even if such liquor is not removed from the distillery, the excess duty assessed on it shall be paid upto the month of October of the same year. No refund of the duty paid will be admissible in any circumstances including decrease of production due to natural or other causes.

9. The licensee shall be entitled to the protection and rights and subject to the obligations provided under the provisions of the Rules 70, 76, 77, 79 to 83 as far as they are not inconsistent with the foregoing conditions.

10. When the licensee, instead of cashew juice, purchases cashew apples from the zones allotted to him the provision of Rule 76 (1), (1A) and (1B) shall be applicable mutatis mutandis.

11. Incase the licensee is unable to run the distillery or winery for want of supply of raw material or for any other cause, he will not be entitled to refund of the amount paid under this Notification.

12. The Commissioner of Excise reserves the right to reject any application for licence under the Notification without assigning any reason thereof.

13. After the cashew season is over, the licensee may manufacture liquor or wines from any other raw materials, subject to the previous permission of the Commissioner of Excise, on such terms and conditions as he may specify.

14. The licensee will be subject to the provisions of the Excise Duty Act, 1964, and the rules framed thereunder without prejudice to the foregoing conditions.

No. Fin.(Rev.)/2-35/Part/1/2243/69 dated 30-10-1972. - Whereas the Government of Goa, Daman and Diu is of the opinion that there exists a reasonable ground for exempting the manufacturers of wines in the district of Goa, whose annual production does not exceed 20 thousand bulk litres, from the provisions of Rule 49 of the Goa, Daman and Diu Excise Duty Rules, 1964; Now therefore in exercise of the powers under sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government of Goa, Daman and Diu hereby exempts the manufacturers of wines in the District of Goa, from the provisions of Rule 49 of the Goa, Daman and Diu Excise Duty Rules, 1964, subject to the following conditions:-

1. Such manufacturer shall, at least three days in advance intimate in writing to the Excise Inspector within whose jurisdiction his winery is situated, when he expects to receive the raw material in the winery or he proposes to start fermentation, filtration, bottling or to remove goods from the winery or from bonded warehouse;

2. The Excise Inspector shall, as and when such intimation is received from the manufacturer post Excise Guards or Assistant Excise Guards at the winery for the purposes of supervision of raw material, process of fermentation, filtration, bottling or removal of goods from the winery or from bonded warehouse as the case may be.

3. The manufacturer shall pay the salary and the allowances of the Excise Guards or Assistant Excise Guards posted to his winery proportions to the days/hours of service rendered by them.

No. Fin(Rev)/2-35/part/4/D/73 dated 18-6-1974. - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government hereby exempts the tapping of cajury trees in Goa, Daman and Diu for drawing toddy from the payment of so much of tree tax leviable thereon as is in excess of rupees five per tree per annum, with effect from 1st July, 1974, and until further orders. This supersedes the Government Notifications No. Fin.(Rev.)/2-35/part/1/770/68 dated 13-4-1972 and No.

Fin.(Rev)/2-35/part-4/2777/73 dated 12-12-1973. No. Fin(Rev)/2-35/part/4/B/73 dated 18-6-1974. - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government hereby exempts the tapping of coconut trees in Goa for drawing toddy for the purpose of manufacture of country liquor only from the payment of so much of tree tax leviable thereon as is in excess of rupees five per tree per annum, with effect from 1st July, 1974 and until further orders. This supersedes the Government Notification No.

Fin(Rev)/2-35/Part/1/770/68 dated 13-4-1972. No. 1/1/2001-Fin(R&C) (VI). - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa being of the opinion that reasonable grounds exist for doing so, hereby exempts the All Goa Toddy Tappers Association from payment of licence fee for wholesale licence, as in excess of Rs. 1000/- (Rupees one thousand only) for sale of country liquor in the jurisdiction of Salcete Taluka of the State of Goa only, effective from the financial year 2001-2002. No.

Fin.(Rev.)/2-35/42/3305/74 dated 14-01-1975. - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts from payment of excise duty the samples of liquor mentioned below to be drawn by the Inspectors of Indian Standards Institution, from the liquors manufactured in the Distilleries/Breweries in this State who are holding licences from the said Institution.

| Product | Quantity |
|--|--|
| (1) Indian made foreign liquor other than Beer | One bottle of 750ml of each product and brand (six samples per annum). |
| (2) Beer | Two bottles of 650ml of each brand. (six samples per annum). |

No. 1/1/2001-Fin(R&C) (VII). - In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) and in supersession of the Government Notification No. 1/2/94-Fin(R&C) dated 21-4-1998 published in the Official Gazette, Extraordinary, Series II No.4 dated 23-4-1998, the Government of Goa, being of the opinion that reasonable grounds exist for doing so, hereby exempts Indian made foreign liquor to be supplied to/purchased by the Defence Service Establishment situated in the State of Goa, from payment of so much of excise duty as may be in excess of 50% of the amount of excise duty leviable thereon, provided prior authorization of the Commissioner of Excise is obtained before removal of Indian made foreign liquor from bonded warehouses of manufacturing units/licensed wholesale dealers of Indian made foreign liquor. This Notification shall come into force with immediate effect. No. Fin(R&C)/2-35/49/77 dated 28-2-1980. - In exercise of the powers conferred by sub-rule (4) of rule 99 of the Goa, Daman and Diu (Excise Duty) Rules, 1964 and in supersession of the Government Notification No.

Fin(R&C)/2-35/49/77-80, dated 25-1-1980, the Government of Goa, Daman and Diu hereby directs that all licensed premises for sale of liquor, throughout the State of Goa, Daman and Diu shall remain closed on Mahatma Gandhi Jayanti day i.e. 2nd October of every year. No. 1/1/79-Fin (R&C)

dated 21-3-1980. - In exercise of the powers conferred by section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts the toddy tappers throughout Goa, from the operation of the provision of sub-rule (3) of rule 66 of the Goa, Daman and Diu Excise Duty Rules, 1964, subject to the condition that at the time of applying for a still licence, the toddy tapper shall satisfy the concerned Excise Inspector that he is legally tapping trees in the adjoining Talukas by producing a chalan of payment of Excise Duty and tree tax.No. Fin(Rev)/2-35/Part 3/73 dated 05-08-1974. - Whereas it appears to the Government of Goa, Daman and Diu that it is necessary so to do in the interest of public to prohibit the import, export, transport, possession or manufacture of any excisable article as mentioned below:-Now, therefore, in exercise of the powers conferred by section 10 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act No. 5 of 1964) the Government of Goa, Daman and Diu hereby prohibits in the public interest the import, export, transport, possession or manufacture of the following excisable articles namely:-

1. Intoxicating drugs such as :-

(i)the leaves, small stalks, and flowering on fruiting tops of the Indian hemp plant;(ii)bhanga, siddi or ganja;(iii)charas, that is to say, the resin obtained from the Indian hemp plants, which has not been submitted to any manipulation or other than those necessary for packing and transport; or(iv)any mixture, with or without neutral materials, of any of the intoxicating drugs mentioned in sub-clauses (i), (ii) and (iii) above;

2. Opium such as:-

(i)the capsules of the poppy (*Papaver somniferum* L) whether in their original form or cut, crushed or powdered and whether or not juice has been extracted therefrom;(ii)the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport or;(iii)any mixture, with or without neutral materials, of any of the above forms of opium and includes prepared opium.No. Fin.

(Rev.)/2-35/Part/3/33/73(A) dated 21-10-1974. - In exercise of the powers conferred by section 10 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act No.5 of 1964), the Government of Goa, Daman and Diu hereby directs in the public interest that no person shall manufacture country liquor out of gur, sugarcane juice, mhowra flowers and dates in Goa:Provided that a manufacture of country liquor out of Mhowra flowers and dates who has been granted a licence for the year 1974-75 for such manufacture may continue to manufacture such liquor for the duration of the validity period of the licence.OrderNo. CE/EST/38/80/27 dated 11-8-80. - In exercise of the powers conferred by section 36A of the Goa, Daman and Diu Excise Duty Act, 1964, the Commissioner of Excise hereby authorizes the Assistant Commissioner of Excise, the Superintendent of Excise, the Excise Officer and the Excise Inspectors, In-charge of Excise Stations in the Union State of Goa, Daman and Diu, to make complaints in any Judicial Court not inferior to that of a Magistrate of the First Class, in respect of any offence committed under the said Act and/or the Rules made thereunder.This order is issued without prejudice to earlier order No. Rev/2nd/63, dated 21st November, 1966, published in the Official Gazette, Series II No. 35 dated 1.12.1966 and action taken thereunder.Fin(Rev)/2-35/15/75 (C). - In exercise of the powers conferred by Sections 12, 14 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and

Diu hereby fixes the following rates of excise duty, tree tax and licence/permit fees with immediate effect. Part - A Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa, Daman and Diu Excise Duty Act, 1964.

| | | |
|---|---|----------------------------|
| [1(a)] [Item 1 (a) substituted Vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O. G (Extraordinary), Series 1 No. 32 dated 10-11-2008.] | Indian made Foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/Imported from the rest of India and sold in the State of Goa for brands whose strength is below 80 U.P. | |
| (i) [[Substituted by the Notification No. 1/1/2008-Fin(R&C) Part dated 31-3-2010 published in the O.G., Series I No. 1 (Extraordinary) dated 1-4-2010.] | Whose maximum retail price is upto Rs. 75/- per 750 ml. | Rs. 10/- per bulk litre |
| (ii) | Whose maximum retail price is above Rs. 75/- upto Rs. 225/- per 750 ml. | Rs. 36.50 per bulk litre |
| (iii) | Whose maximum retail price is above Rs. 225/- upto Rs. 500/- per 750 ml. | Rs. 45/- per bulk litre] |
| (iv) | Whose maximum retail price is above Rs. 500/- upto Rs. 750/- per 750 ml. | Rs. 150/- per bulk litre |
| (v) | Whose maximum retail price is above Rs. 750/- upto Rs. 1,250/- per 750 ml. | Rs. 200/- per bulk litre |
| (vi) | Whose maximum retail price is above Rs. 1,250/- upto Rs. 1,750/- per 750 ml. | Rs. 250/- per bulk litre |
| (vii) | Whose maximum retail price is above Rs. 1,750/- upto Rs. 2,500/- per 750 ml. | Rs. 500/- per bulk litre |
| (viii) | Whose maximum retail price is above Rs. 2,500/- upto Rs. 5,000/- per 750 ml. | Rs. 1,000/- per bulk litre |
| (ix) | Whose maximum retail price is above Rs. 5,000/- per 750 ml. | Rs. 1,500/- per bulk litre |
| [1(a)(a)] [Item 1(a) (a) inserted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 O. G. (Extraordinary) Series 1 No. 17 dated 20/7/2009.] | Indian Made Foreign Liquor manufactured in the State of Goa/Imported from the rest of India other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa. | Rs. 11/- per bulk litre |
| [1(b)(i)] [Substituted by the Notification No. 1/1/2008-Fin(R&C) (A) dated 23-4-2008 published in the O. G., Series I No. 3 (Extraordinary No. 4) dated 23-4-2008.] | Indian made foreign liquor other than milk punch, wines and beer whose strength is above 80 U.P. imported and sold in the State of Goa | Rs. 10/- per bulk litre. |
| 1(b)(ii)(a) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 | |

| | | |
|--|---|--------------------------|
| | and published in the Official Gazette, Series I No. 19 Extraordinary dated 13-8-2008.] | |
| 1(b)(ii)(b) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 Extraordinary dated 13-8-2008.] | |
| 1(b)(ii)(c) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 Extraordinary dated 13-8-2008.] | |
| [2(a)] [Item 2 (a) and 2 (b) substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G. (Extraordinary), Series 1 No. 32 dated 10-11-2008.] | Milk punch and wines without using rectified spirit/extraneutral alcohol for fortification and manufactured by process of natural fermentation of fruits only in the State of Goa/Imported from the rest of India and sold in the State of Goa. | |
| (i) | Whose maximum retail price is upto Rs. 100/- per bottle of 750ml. | Rs. 2/- per bulk litre |
| (ii) | Whose maximum retail price is above Rs. 100/- upto Rs. 200/- per bottle of 750 ml. | Rs. 15/- per bulk litre |
| (iii) | Whose maximum retail price is above Rs. 200/- upto Rs. 300/- per bottle of 750 ml. | Rs. 25/- per bulk litre |
| (iv) | Whose maximum retail price is above Rs. 300/- and upto Rs. 500/- per bottle of 750 ml. | Rs. 50/- per bulk litre |
| (v) | Whose maximum retail price is above Rs. 500/- upto Rs. 1,000/- per bottle of 750 ml. | Rs. 100/- per bulk litre |
| (vi) | Whose maximum retail price is above Rs. 1,000/- and upto Rs. 2,000/- per bottle of 750 ml. | Rs. 200/- per bulk litre |
| (vii) | Whose maximum retail price is above Rs. 2,000/- and upto Rs. 5,000/- per bottle of 750 ml. | Rs. 400/- per bulk litre |
| (viii) | Whose maximum retail price is above Rs. 5,000/- per bottle of 750 ml. | Rs. 600/- per bulk litre |
| [2(b)] [Item 2 (a) and 2 (b) substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G. (Extraordinary), | Milk punch and wines manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation in the State of | |

Series 1 No. 32 dated 10-11-2008.]

Goa/Imported from the rest of India and sold in the State of Goa.

| | | |
|--------|--|--------------------------|
| (i) | Whose maximum retail price is upto Rs. 50/- per bottle of 750ml. | Rs. 4/- per bulk litre |
| (ii) | Whose maximum retail price is above Rs. 50/- upto Rs. 100/-per bottle of 750 ml. | Rs. 6/- per bulk litre |
| (iii) | Whose maximum retail price is above Rs. 100/- upto Rs. 200/-per bottle of 750 ml. | Rs. 10/- per bulk litre |
| (iv) | Whose maximum retail price is above Rs. 200/- upto Rs. 300/-per bottle of 750 ml. | Rs. 15/- per bulk litre |
| (v) | Whose maximum retail price is above Rs. 300/- upto Rs. 500/-per bottle of 750 ml. | Rs. 50/- per bulk litre |
| (vi) | Whose maximum retail price is above Rs. 500/- upto Rs. 1,000/-per bottle of 750 ml. | Rs. 100/- per bulk litre |
| (vii) | Whose maximum retail price is above Rs. 1,000/- and upto Rs.2,000/- per bottle of 750 ml. | Rs. 200/- per bulk litre |
| (viii) | Whose maximum retail price is above Rs. 2,000/- & upto Rs.5,000/- per bottle of 750 ml. | Rs. 400/- per bulk litre |
| (ix) | Whose maximum retail price is above Rs. 5,000/- per bottle of 750 ml. | Rs. 600/- per bulk litre |
| 2(c) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 (Extraordinary) dated 13-8-2008.] | |

3. [] [Item 3 substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 Official Gazette (Extraordinary), Series I No. 32 dated 10-11-2008.]

Beer Manufactured in the State of Goa/Imported from the rest of India and sold in the State of Goa

(a) [] [Substituted by Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the Official Gazette, Series I No. 17 Extraordinary No. 2 dated 29-7-2009.]

Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. Rs. 11/- per bulk litre.

(b)

Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs 50/- per bottle of 650 ml. Rs. 14/- per bulk litre

| | | |
|----------|--|--|
| 3(b)(i) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 (Extraordinary) dated 13-8-2008] | |
| 3(b)(ii) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 (Extraordinary) dated 13-8-2008] | |
| (c) | Whose alcoholic strength exceeds 5% v/v or 8.77% of proofspirit but does not exceeds 8% v/v or 14.03% of proof spirit andwhose maximum retail price is upto Rs. 50/- per bottle of 650 ml. | Rs. 16/- per bulk litre |
| (d) | Whose alcoholic strength exceeds 5% v/v or 8.77% of proofspirit but does not exceeds 8% v/v or 14.03% of proof spirit andwhose maximum retail price is above Rs. 50/- per bottle of 650ml. | Rs. 25/- per bulk litre |
| [4(a)] | [Substituted vide Notification No. 1/1/2008-Fin(R&C) (A) dated 23-4-2008 published in the Official Gazette, Series I No. 3 (Extraordinary No. 4) dated 23-4-2008.] | |
| | Country liquor manufactured with rectified spirit/extraneutral alcohol as a base material and/or blended thereof. | Rs. 15/- per bulk litre |
| (b) | Country liquor manufactured out of toddy pineapples etc.without using alcoholic additives for fermentation and/or blendedthereof | Re. 1/- per bulk litre |
| 5. | Cashew liquor | Re. 1.50/- per proof litre |
| 6. [] | [Item 6 inserted vide Notification dated 31-3-2003 and thereafter substituted vide Notification No. 1/1/2004-Fin(R&C) dated 22-3-2004 published in the Official Gazette, Series I No. 51 dated 22-3-2004 (Extraordinary No. 3).] | |
| | Duty on Excise in form of Health Surcharge in addition to therates of Excise Duty stipulated in items 1 to 5 hereinabove | 2 percent on Excise Duty and licence fees levied and collected |

Part - B Amount of countervailing duty on excisable article imported in the State of GoaThe amount by which the excise duty paid on an excisable article at the place (outside the State) of its manufacture falls short of the excise duty that would had been leviable on the same quantity of the imported excisable article under Part A above on the date of its import, had it been manufactured in this State.

Part - C Tree Tax per treeCoconut tree Rs. 10/- per year: cajuri and date tree Rs. 3/- per

month.Part - D I - Manufacture

| | |
|---|---|
| [1(a)] [Substituted vide No.1/4/2003-Fin(R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Extraordinary No. 3) dated 31-3-2003.] | Distillery units manufacturing Indian Made Foreign Liquor other than beer, wine, or milk punch which are registered under SSI/tiny category. Rs. 50,000/- |
| (b) | Distillery units manufacturing IMFL other than beer, wines, or milk punch other than SSI/tiny category. Rs. 1,00,000/- |
| (2) [] [Substituted vide Notification No.1/1/2004-Fin(R&C) dated 22-3-2004 published in the O.G., Series I No. 51 (Extraordinary No. 3) dated 22-3-2004.] | Brewery units manufacturing beer. Rs. 5,00,000/- |
| (3) [] [Item-3 substituted vide No.1/4/2003-Fin R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Extraordinary No. 3) dated 31-3-2003.] | Wineries manufacturing wine or milk punch |
| (a) With the use of rectified spirit/extra neutral alcohol for fortification. | Rs. 50,000/- |
| (b) Without use of rectified spirit/extra neutral for fortification and manufacturing by process of natural fermentation only. | Rs. 2,500/- |
| Explanation.- Wineries shall manufacture wines by process of fermentation of fruits only, without using rectified spirit for fortification in separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises then the rate of fees at (a) herein above shall be applicable. | |
| [4] [Item 4 to 13 substituted vide No.1/4/2003-Fin (R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Extraordinary No.3) dated 31-3-2003.] | (a) for manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both. Rs. 3,00,000/- |
| (b) for manufacture of malt spirit, grape spirit/grain spirit. | Rs. 1,00,000/- |
| (c) for manufacture of high bouquet spirit/additives. | Rs. 2,00,000/- |
| 5 | For manufacturing country liquor- |

| | | |
|---|---|---|
| (a) with rectified spirit/extra neutral alcohol as a basematerial. | Rs. 25,000/- | |
| (b) without use of rectified spirit/extra neutral alcohol as abase material:- | | |
| (i) By still with capacity not exceeding 150 B.L. | Rs. 50/- | |
| (ii) In any other case | Rs. 1000/- | |
| 6 | Blending of country liquor. | Rs. 20,000/- |
| | For manufacturing | |
| 7 | denatured spirituous preparations by usingdenatured spirit only. | Rs. 10,000/- |
| | For bottling of denatured spirit/denatured spirituouspreparations/ | Re. 0.20 per |
| 8 | rectified spirit/neutral spirit /extra neutralalcohol/ absolute alcohol/ malt spirit/ grape spirit/ highbouquet spirit, etc. | bottle subject to a minimum of Rs. 500/- |
| | | Rs. 2.50 per case of capacity not exceeding 9 bulk litres |
| [9] [Substituted vide 1/1/2008-Fin(R&C) dated 28-7-2009 Official Gazette (Extraordinary No. 2), Series I No. 17 dated 29-7-2009.] | For bottling of country liquor and blended country liquor. | or proportionately for bigger packing subject to a minimum of Rs.1000/- per annum. |
| (10) [] [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 and published in the Official Gazette, Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | For bottling of beer | Re. 0.30 per bottle subject to a minimum of Rs. 50,000/- permonth. |
| (11) [] [Item 11 substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 Official Gazette (Extraordinary), Series 1 No. 32 dated 10-11-2008.] | (a) For bottling of wines and milk punch without usingrectified spirit/extra neutral alcohol for fortification andmanufactured by process of natural fermentation of fruits only. | Rs. 2.50 per case of capacity not exceeding 9 bulk litres orin proportionate for bigger packing subject to a minimum of |

| | | |
|---|--|---|
| | | Rs.500/- per annum. |
| (b) For bottling of wines and milk punch manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation. | Rs. 2.50 per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs.3,000/- per month. | |
| (12) [] [Substituted vide Notification No. 1/1/2008-Fin (R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary) dated 29-7-2009.] | For bottling of Indian Made Foreign Liquor other than beer, wines, milk punch or foreign liquor. | Rs. 3/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs.3,000/- per month |
| (13) | For bottling of foreign liquor other than Indian Made Foreign Liquor, beer, milk punch and wines. | Re. 0.50 per bottle subject to a minimum of Rs.1,000/- per month. |

Explanation-I. - For the purpose of items (8) to (13) "bottle" means a bottle of any volume not exceeding one litre only. In case of transfer of any excisable article from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees. Explanation-II. - "Denatured spirituous preparations" means preparation made out of denatured spirit such as french polish, thinner, varnish, dyes and colours. Explanation-III. - Where the licensees are liable to pay minimum fee per month specified in items (10), (12) and (13) in advance on the first working day of every month such amounts towards advance fee so paid by the licensee shall be adjusted against the fees payable for bottling of respective excisable articles during that respective month. In case the licensee fails to bottle excisable articles equivalent to the specified bottling fees deposited, the balance amount fees deposited shall not be refunded or adjusted. II - Sale

| | | |
|--|--|--------------|
| 1. [] [Item 1 to 6 were substituted vide No. 1/4/2003-Fin(R&C) dated 31-3-2003 published in the O.G., Series I No. 52 (Extraordinary No. 3) dated 31-3-2003 thereafter vide Notification No.1/1/2004-Fin(R&C) dated 22-3-2004 (published in the | For wholesale vendors of IMFL irrespective of annual turnover. | Rs. 30,000/- |
|--|--|--------------|

O.G., Series I No. 51
(Extraordinary No. 3) dated
22-3-2004 item 1 again
substituted.]

2. [] [Item-2 Omitted vide
Notification
No.1/1/2004-Fin(R&C) dated
22-3-2004 published in the
O.G., Series I No. 51
(Extraordinary No. 3) dated
22-3-2004.]

Omitted

- 3(a) For wholesale vendors of country liquor effecting sale of such liquor by using carboys/ colsos/ jars. Rs. 2,500/-
- (b) For wholesale vendors of country liquor not covered by (3) (a) above and whose turn over does not exceed Rs. 40.00 lakhs. Rs. 10, 000/-
- (4) For wholesale vendors of country liquor not covered under (3)(a) above and whose annual turn over exceeds Rs. 40.00 lakhs. Rs. 15, 000/-
- (5) For wholesale vendors of foreign liquor imported from outside India. Rs. 25, 000/-

- (6) For wholesale vendors of IMFL and or country liquor intending to obtain additional licence referred to (5) herein above in their existing licensed premises. Rs. 10, 000/- in addition to the fees specified for such licence. [* * *] [The word and expression 'No additional fees shall be applicable' omitted vide 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O. G. (Extraordinary No. 4) Series I No. 3 dated 23-4-2008.]

- (7) For retail vendors of foreign liquor for consumption on the premise:-
- (a) [] [Clause (a), (b) and (b)(b) inserted vide 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G. (Extraordinary No. 4), Series I No. 3 dated 23-4-2008.] Hotels with 3 Stars and above category issued by Tourism of India having 'A' category issued by Goa Tourism. Rs. 2.5 lacs (fees for sale at additional points duly intimated to the Excise Authorities and approved where such points are operated

| | | |
|---|--|--|
| | | in the premises geographically contiguous shall not be charged) |
| | | Rs. 25,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists.) |
| (b) [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | Hotels with 2, 3 and 4 Star category issued by Ministry of Tourism, Government of India and having 'B' category issued by Tourism Department, Government of Goa. | |
| (b)(b) | Additional fees for hotels having casino licences issued by the Government irrespective of any category | Rs. 1 lac |
| (c) [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 and published in O.G., Series I No. 17 (Extraordinary) dated 29-7-2009.] | Other shops not covered in item 7 (a) and 7(b):- | |
| | (i) located in "A" class municipalities and coastal villages. | Rs. 2,500/- |
| | (ii) located in towns other than "A" class municipalities. | Rs. 1,500/- |
| | (iii) located in villages other than coastal villages | Rs. 1,000/- |
| (d) | For retail sale of foreign liquor in packed bottles | Rs. 3,000/- |
| (8) [Substituted vide 1/1/2008-Fin(R&C) Part dated 31-3-2010 O.G. (Extraordinary), Series I No. 1 dated 1-4-2010.] | For retail vendors of Indian made foreign liquor and country liquor for consumption on the premises; | |
| (a) [Substituted by the Notification No. 1/1/2008-Fin(R&C) Part dated 31-3-2010 published in the | Hotel with 5 Star and above having 'A' Category issued by Tourism Department, Government of Goa | Rs. 2,00,000/- per annum] |

O.G., Series I No. 1

(Extraordinary) dated

1-4-2010.]

[8(a)(a) [Inserted vide

1/1/2008-Fin(R&C) Part dated

31-3-2010 O.G.

(Extraordinary), Series I No. 1

dated 1-4-2010.]

Hotel with 3 or 4 Star having 'A'

category issued by Tourism Department,

Government of Goa

Rs. 1,00,000/- per annum]

(b) [[Substituted by the

Notification No.

1/1/2008-Fin(R&C) Part dated

31-3-2010 published in the

O.G., Series I No. 1

(Extraordinary) dated

1-4-2010.]

Hotel with 'C' category issued by

Tourism Department, Government of

Goa and having swimming pool

Rs. 20,000/- per annum]

(b) [(b)] [Inserted vide

1/1/2008-Fin(R&C) (A) dated

23-4-2008 O.G. (Extraordinary

No. 4) Series I No. 3 dated

23-4-2008.]

Additional fees for hotels having casino

licences issued by the Government

irrespective of any category

Rs. 1 lac

(c)

Bars/Bar-cum-restaurant to which

Air-Conditioning facilities not

available/provided and situated in 'A'

class municipalities/coastal villages

[Rs. 7,000/-] [Substituted vide 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G. (Extraordinary No.4) Series I No. 3 dated 23-4-2008.]

(d) [[Substituted by the

Notification No.

1/1/2008-Fin(R&C) Part dated

31-3-2010 published in the

O.G., Series I No. 1

(Extraordinary) dated

1-4-2010.]

Bar/Bar-cum-restaurant to which

air-conditioning facilities not available

not provided and situated in coastal

villages of Quepem, Canacona and

Pernem Talukas and in Towns/Cities

other than areas under 'A' class

municipalities

Rs. 4,000/-]

(e)

Bar/Bars-cum-restaurant to which

Air-Conditioning facilities not

available/provided and situated in

villages other than coastal villages

[Rs. 2,000/-] [Substituted vide 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G. (Extraordinary No. 4) Series I No. 3 dated 23-4-2008.]

(f) [(a)] [Clause (f) (a),(b) & (c)

substituted vide

1/1/2008-Fin(R&C) (A) dated

23-4-2008 O.G. (Extraordinary in 'A' class municipalities/coastal

Bar/Bars-cum-restaurant to which

Air-Conditioning

facilities available/provided and situated

Rs. 15,000/- per annum

- No. 4) Series 1 No. 3 dated 23-4-2008.] villages
- (b) Bar/Bars-cum-restaurant to which Air-Conditioning facilities available/provided and situated in town/cities in 'B' class municipalities other than coastal villages Rs. 10,000/- per annum
- (c) Bar/Bars-cum-restaurant to which Air-Conditioning facilities available/provided and not covered by '(a)' & '(b)' above. Rs. 5,000/- per annum
- issued by India Tourism and A and B category issued by Goa Tourism
- Explanation I. - Rates of fees prescribed for liquor shops at (c), (d) and (e) herein above exclusively for sale at one point only. For every additional point of sale of liquor duly approved shall be charged of sale of liquor duly approved shall be charged @ 50% annual licence fee. II. - Rate of fees prescribed for liquor shops at (f), herein above available shall be applicable to liquor shops at (c), (d) and (e) referred to herein above irrespective of their location where such existing liquor shop having air-conditioning facilities. A equipment providing air-conditioning facilities to liquor shop need not be necessarily attached to the such liquor shop.
- (9) For retail vendor of IMFL and country liquor in packed bottles:-
- (i) 'A' class municipalities/coastal villages Rs. 7,000/-
- (ii) [Substituted by the Notification No. 1/1/2008-Fin(R&C) Part dated 31-3-2010 published in the O.G., Series I No. 1 (Extraordinary) dated 1-4-2010.] Towns other than 'A' class municipalities Rs. 4,000/-
- (iii) Villages other than coastal villages Rs. 2,000/-
- (10) For retail vendor of country liquor:-

| | | |
|--|--|------------------------|
| (i) | 'A' class municipalities/coastal villages | Rs. 2,000/- |
| (ii) | Towns other than 'A' class municipalities | Rs. 1,200/- |
| (iii) | Villages other than coastal villages | Rs. 800/- |
| (11) | For retail vendor of beer in beer parlour for consumption on the premises | |
| (i) | 'A' class municipalities/coastal villages | Rs. 5,000/- |
| (ii) | Towns other than 'A' class municipalities | Rs. 2,000/- |
| (iii) | Villages other than coastal villages | Rs. 800/- |
| [(11-A)] [Inserted vide Notification No. 1/6/2006-Fin(R&C) (III) dated 31-3-2006 published in the Official Gazette, Series I No. 52 (Extraordinary No. 3) dated 31-3-2006.] | | |
| | For retail vendor of beer and wine on counters | Rs. 15,000/- per annum |
| (12) [(a)] [Item 12 substituted vide Notification No. 1/1/2004-Fin(R&C) dated 28-7-2009 published in the Official Gazette, Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | | |
| | For retail vendor of liquor i.e. Indian made foreign liquor, country liquor and Foreign liquor effecting sale on luxury vessel/craft carrying passengers for entertainment,- | |
| (a) | Used for the purpose of gambling/having licence for gambling or casinos:- | |
| (i) | Vessel/craft having capacity less than 50 passengers to ply | Rs. 5,00,000/- |
| (ii) | Vessel/craft having capacity of 50 passengers and above upto 200 passengers to ply | Rs. 10,00,000/- |
| (iii) | Vessel/craft having capacity more than 200 passengers | Rs. 20,00,000/- |
| (b) | Vessels other than referred to above | Rs. 50,000/- |
| Explanation: | | |
| (13) | For Wholesale vendors of rectified spirit or absolute alcohol both. | Rs. 2,000/- |
| (14) | For retail vendors of rectified spirit or absolute alcohol or both | Rs. 500/- |
| (15) | | Rs. 4,000/- |

| | | |
|------|--|-----------|
| | For wholesale vendors of denatured spirit | |
| (16) | For retail vendors of denatured spirit | Rs. 800/- |
| (17) | For wholesale vendors of denatured spirituous preparations | Rs. 500/- |
| (18) | For retail vendors of denatured spirituous preparations | Rs. 200/- |

Explanation I. - Additional points of sale means sale at place other than approved by the licensing authority within the licensed premises and includes display of liquor/temporary counter/mini-bars. In any case additional points duly authorized will not be allowed to be operated in the premises not geographically contiguous. Explanation II. - For the purpose of the above:-(a)'A' class municipalities means the municipal areas of Panaji, Margao, Mormugao, Mapusa and any other municipal areas so declared by the Government from time to time.(b) Towns means the municipal areas declared by the Government in the districts of North and South Goa.(c) Villages means all other parts of the State.(d) Coastal villages means the areas of the villages within one kilometer from the high tide all along the coastal belt, for the purpose of identifying the location of licensed premises exclusively for levying annual licence fee for sale of liquor. All licensed premises for sale of liquor situated/located in the coastal villages of Baga, Calangute, Candolim, Sinquerim, Nerul, Bambolim, Bogmalo, Betalbatim, Majorda, Colva, Benaullim, Varca, Cavelossim only shall attract fees specified for respective vendors. Explanation III. - For the purpose of the additional points for effecting sale of liquor herein above, additional 50% licence fee shall be charged for each of additional point for sale duly authorized by the Commissioner of Excise. Explanation IV. - For the purpose of item (13) hereinabove, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessels/crafts on which sale of liquor takes place and the owners of such vessels/crafts shall be responsible for the safety of the passengers thereon. IIA - Transfer

| Sr. No. | Categories | |
|--|---|--|
| [[1. [Item 1 to 14 substituted vide Notification 1/2/2007-Fin(R&C) dated 20-11-2007 published in the O.G., Series I No. 33 (Extraordinary) No. 2) dated 20-11-2007.] | Licence for retail sale of Indian Made Foreign Liquor or Country Liquor in sealed bottles/consumption on premises | (a) Area within the jurisdiction of the Corporation of the City of Panaji, "A" class Municipalities and coastal villages - Rs. 25,000/- per annum; |
| | (b) Towns other than those stated in (a) above - Rs. 15,000/- per annum; | |
| | (c) Villages other than coastal villages - Rs. 10,000/- per annum;] | |
| | | Fees For Transfer of Licence |

| | | Cities | Towns | Villages |
|---------------------|---|-----------------|--------------|-------------|
| 2. | Retail Vendors of IMFL and CL in hotels | | | |
| 'A' Category hotels | Rs. 75,000/- | Rs. 75,000/- | Rs. 75,000/- | |
| 'B' Category hotels | Rs. 55,000/- | Rs. 55,000/- | Rs. 55,000/- | |
| 3. | Retail Vendors of Foreign liquor | | | |
| 'A' Category hotels | Rs. 50,000/- | Rs. 50,000/- | Rs. 50,000/- | |
| 'B' Category hotels | Rs. 50,000/- | Rs. 50,000/- | Rs. 50,000/- | |
| Other Shops | Rs. 30,000/- | Rs. 25,000/- | Rs. 20,000/- | |
| 4. | Retail sale Vendors of rectified spirit | Rs. 1,000/- | Rs. 700/- | Rs. 500/- |
| 5. | Retail Vendors of denatured spirits | Rs. 1,000/- | Rs. 700/- | Rs. 500/- |
| 6. | Retail Vendors of denatured spirituous preparation | Rs. 1,000/- | Rs. 700/- | Rs. 500/- |
| 7. | Wholesale of liquor other than Country Liquor | Rs. 10,000/- | Rs. 7,500/- | Rs. 5,000/- |
| 8. | Wholesale of Country Liquor | Rs.10,000/- | Rs. 7,500/- | Rs. 5,000/- |
| 9. | Wholesale vendors of denatured spirit | Rs. 1,500/- | Rs. 750/- | Rs. 600/- |
| 10. | Wholesale Vendors of rectified spirits | Rs. 1,500/- | Rs. 750/- | Rs. 600/- |
| 11. | Wholesale Vendors of denatured spirituous preparations | Rs. 1,500/- | Rs. 750/- | Rs. 600/- |
| 12.(a) | Wineries undertaking Natural fermentation for manufacturing of wine | Rs. 25,000/- | | |
| (b) | Wineries manufacturing wine with use of RS/ENA for fortification | Rs. 5,00,000/- | | |
| 13. | Distilleries | Rs. 5,00,000/- | | |
| 14. | Breweries | Rs. 5,00,000/-] | | |

15. [deleted] [Deleted vide Notification No. 1/2/2007-Fin(R&C) dated 20-11-2007 published in the O.G., Series I No. 33 (Extraordinary No. 2) dated 20-11-2007.]

[Explanation. - The above transfer fees shall be applicable for transfer of various licences to persons other than the [family members, namely, spouse, father, mother, son, daughter, brother and sister] [Added vide Notification No. 1/2/2007-Fin(R&C) dated 20-11-2007 published in the O.G., Series I No. 33 (Extraordinary No. 2) dated 20-11-2007.]. Provided that transfer fee of any manufacturing unit to a family member by way of inheritance or through any other mode without consideration shall be exempted. If mode of transfer is other than by way of inheritance, the aforesaid exemption shall be available only where transfer is in favour of dependant parents, wife and dependant children. If consideration is paid for such a transfer, then the transfer fee shall be payable at full rates: Provided further that in all cases where re-location of unit is within the same taluka and does not involve a fresh NOC/approval from the Goa Pollution Control Board, than no transfer fee shall be charged. If the unit is located within a notified industrial estate under the Goa Industrial Development Corporation, the change of location of unit within the same industrial estate will also not attract transfer fee.] III - Import and Export

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| (1) [(a)] [Item (1) substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 Official Gazette (Extraordinary No.2), Series I No. 17 dated 29-7-2009.] | For each permit/No objection certificate for import of beer, bottled wines, Indian made foreign liquor, foreign liquor and bottle wines. | Application fee of Rs. 4/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/receipt. |
| (1)(b) | For each permit/No objection certificate for import of wine with natural fermentation, wine using rectified spirit or extraneutral alcohol, rectified spirit, extra neutral alcohol, high bouquet spirit, denatured spirit, concentrates, grain spirit, malt spirit etc. | Fee of Rs. 300/- shall be levied of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/receipt. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/no objection certificate. |
| (1)(c) | For each permit/No objection certificate for export of excisable article outside the State of Goa. | Application fee of Rs. 300/- shall be levied of which fee of Rs. 10/- to be affixed to the application by way of court fee stamp and the balance amount payable into the Government treasury against chalan/receipt. Fees so |

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| | | paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate. |
| (1)(d) | For cancellation, revalidation, extension, of each permits/No objection certificate for import/ /export of excisable article | Application fee of Rs. 300/- shall be levied of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/receipt. |
| (2) | [For Import of foreign liquors into the State of Goa from outside India or transported from the Custom Station into the State of Goa] [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G. (Extraordinary), Series 1 No. 32 dated 10-11-2008.] | |
| (2) [(a)] [Item 2a) substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G. (Extraordinary), Series I No. 32 dated 10-11-2008.] | (i) [Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/ /malt spirit and the like manufactured outside India and whose maximum retail price is upto Rs. 75/- per 750 ml and strength is below 80 U.P.] [Substituted by the Notification No. 1/1/2008-Fin(R&C) Part dated 31-3-2010 published in the O.G., Series I No. 1 (Extraordinary) dated 1-4-2010.] | Fee of Rs. 10/- per bulk litre |
| | (ii) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/ /malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 75/- and upto Rs. 225/- per 750 ml. and strength is below 80 U.P. | Fee of Rs. 30.50 per bulk litre |
| | (iii) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/ /malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 225/- and upto Rs. 500/- per 750 ml and strength is below 80 U.P. | Fee of Rs. 45/- per bulk litre |
| | (iv) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like | Fee of Rs. 150/- per |

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| | manufactured outside India and whose maximum retail price is above Rs. 500/- upto Rs. 750/- per 750ml and whose strength is below 80 U.P. | bulk litre |
| | (v) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 750/- upto Rs. 1,250/- per 750ml and whose strength is below 80 U.P. | Fee of Rs. 200/- per bulk litre |
| | (vi) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 1,250/- upto Rs. 1,750/- per 750ml and whose strength is below 80 U.P. | Rs. 250/- per bulk litre |
| | (vii) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 1,750/- upto Rs. 2,500/- per 750ml and whose strength is below 80 U.P. | Fee of Rs. 500/- per bulk litre |
| | (viii) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 2,500/- upto Rs. 5,000/- per 750ml and strength is below 80 U.P. | Fee of Rs. 1000/- per bulk litre |
| | (ix) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 5,000/- per 750ml and strength is below 80 U.P. | Fee of Rs. 1,500/- per bulk litre |
| (2) [(a)(a)] [Item 2(a) (a) inserted by Notification dated 23-4-08 and thereafter omitted by Notification dated 12-8-08 again inserted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G. (Extraordinary), Series I No. 32 dated 10-11-2008. Thereafter present entry substituted vide Notification even Number dated 28-7-2009 published in O.G., Series I No. 17 (Extraordinary No. 2)] | For import of foreign liquor other than milk punch, wines with or without using rectified spirit/extra neutral alcohol and beer from outside India or from the Custom Bonded Warehouse and whose strength is above 80 U.P. and sold in the State of Goa. | Fee of Rs. 11/- per bulk litre |

dated 29-7-2009.]

(2) [(b)(1)] [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G. (Extraordinary), Series I No. 32 dated 10-11-2008.]

Beer imported from outside India or transported from Custom Station and sold in the State of Goa.

(i) [Whose maximum retail price is upto Rs. 50/- per bottle of 650 ml and whose alcoholic strength does not exceed 5% V/V or 8.77% proof spirit.] [Substituted by the Notification No. 1/1/2008-Fin(R&C) Part dated 31-3-2010 published in the O.G., Series I No. 1 (Extraordinary) dated 1-4-2010.]

Fee of Rs. 11/- per bulk litre

(ii) Whose maximum retail price is above Rs. 50/- per bottle of 650 ml and whose alcoholic strength does not exceed 5% V/V or 8.77% proof spirit.

Fee of Rs. 14/- per bulk litre

(iii) Whose maximum retail price is upto Rs. 50/- per bottle of 650 ml and whose alcoholic strength exceeds 5% V/V or 8.77% proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit.

Fee of Rs. 16/- per bulk litre

(iv) Whose maximum retail price is above Rs. 50/- per bottle of 650 ml and whose alcoholic strength exceeds 5% v/v or 8.77% proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit.

Fee of Rs. 25/- per bulk litre

(2)(b)(2)

Milk punch and wines imported from outside India or from Custom Bonded Warehouse and sold in the State of Goa without using rectified spirit/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruit only.

(i) Whose maximum retail price is upto Rs. 100/- per bottle of 750ml

Fee of Rs. 2/- per bulk litre

(ii) Whose maximum retail price is above Rs. 100/- upto Rs. 200/- per bottle of 750ml

Fee of Rs. 15/- per bulk litre.

(iii) Whose maximum retail price is above Rs. 200/- upto Rs. 300/- per bottle of 750ml

Fee of Rs. 25/- per

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| | | bulk litre. |
| | (iv) Whose maximum retail price is above Rs. 300/- upto Rs.500/- per bottle of 750ml | Fee of Rs. 50/- per bulk litre. |
| | (v) Whose maximum retail price is above Rs. 500/- upto Rs.1000/- per bottle of 750ml | Fee of Rs. 100/- per bulk litre. |
| | (vi) Whose maximum retail price is above Rs. 1000/- upto Rs.2000/- per bottle of 750ml. | Fee of Rs. 200/- per bulk litre. |
| | (vii) Whose maximum retail price is above Rs. 2000/- upto Rs.5000/- per bottle of 750ml. | Fee of Rs. 400/- per bulk litre. |
| | (viii) Whose maximum retail price is above Rs. 5000/-perbottle of 750ml. | Fee of Rs. 600/- per bulk litre. |
| (2)(b)(3) | Milk punch and wines manufactured by using rectifiedspirit/extra neutral alcohol for fortification/preservation andimported from outside India or from Custom Bonded Warehouse andsold in the State of Goa. | |
| | (i) Whose maximum retail price is upto Rs. 50/- per bottle of750 ml. | Fee of Rs. 4/- per bulk litre. |
| | (ii) Whose maximum retail price is above Rs. 50/- upto Rs.100/- per bottle of 750 ml. | Fee of Rs. 6/- per bulk litre. |
| | (iii) Whose maximum retail price is above Rs. 100/- upto Rs.200/- per bottle of 750 ml. | Fee of Rs. 10/- per bulk litre. |
| | (iv) Whose maximum retail price is above Rs. 200/- upto Rs.300/- per bottle of 750 ml. | Fee of Rs. 15/- per bulk litre. |
| | (v) Whose maximum retail price is above Rs. 300/- upto Rs.500/- per bottle of 750 ml. | Fee of Rs. 50/- per bulk litre. |
| | (vi) Whose maximum retail price is above Rs. 500/- upto Rs.1,000/- per bottle of 750 ml. | Fee of Rs. 100/- per bulk litre. |
| | (vii) Whose maximum retail price is above Rs. 1,000/- upto Rs.2,000/- per bottle of 750 ml. | Fee of Rs. 200/- per bulk litre. |

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| | (viii) Whose maximum retail price is above Rs. 2,000/- upto Rs. 5,000/- per bottle of 750 ml. | Fee of Rs. 400/- per bulk litre. |
| | (ix) Whose maximum retail price is above Rs. 5,000/- per bottle of 750 ml. | Fee of Rs. 600/- per bulk litre. |
| (2) [(b)(b)] [Omitted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G (Extraordinary), Series I No. 32 dated 10-11-2008.] | [omitted] | |
| (2)(c) | Concentrates of scotch, malt spirit used as additives for manufacture of IMFL/High Bouquet spirit | Rs. 10/- per bulk litre |
| (2)(d) | Liqueurs | Rs. 100/- per bulk litre |
| (2)(e) | Alcohol | Re. 1/- per bulk litre |
| (2) [(f)] [Inserted vide Notification No. 1/1/2001-Fin(R&C)(V) dated 3-10-2001.] | Perfumed/spirit/perfume alcohol concentrate for preparation of toilet preparation. | Re. 1/- per bulk litre. |
| | [* * *] [Explanation after item 2(f) omitted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G (Extraordinary), Series I No. 32 dated 10-11-2008.] | |
| (2) [(g)] [Item (2) (g) was inserted vide Notification dated 23-4-2008 and vide Notification dated 12-8-08 omitted again inserted vide Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 O.G (Extraordinary), Series I No. 32 dated 10-11-2008.] | Health surcharge in addition to rates of fee stipulated in item (2) (a), (2) (a) (a), (2) (b) (1), (2) (b) (2), (2) (b) (3) and (2) (d). | 2% on actual fee |
| 2. [A] [Inserted vide Notification. 1/2/2001-Fin(R&C)(V) dated 3-10-2001 published in O.G., Series I No. 27 (Extraordinary) dated 4-10-2001.] | For import of excisable articles into the State from the rest of India | |
| (a) | Industrial alcohol/rectified spirit other than base material for manufacture of IMFL | Re. 1/- per bulk litre |
| (b) | Perfumed spirit/perfume alcohol concentrate for preparation of toilet preparation | Re. 1/- per bulk litre |

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| (3) [(a)] [Substituted vide Notification No. 1/4/2003-Fin(R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Extraordinary No. 3) dated 31-3-2003.] | Import of malt spirit/grape spirit/high bouquetspirit/additives and the like from the rest of India into theState of Goa | Rs. 2/- per bulk litre |
| 3(b) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 (Extraordinary) dated 13-8-2008.] | |
| 3(c) | [Omitted] [Omitted by the Notification No. 1/1/2008-Fin(R&C) Part dated 12-8-2008 and published in the Official Gazette, Series I No. 19 (Extraordinary) dated 13-8-2008.] | |
| 3(d) | For import of rectified spirit for the purpose ofmanufacturing of ENA/ Neutral spirit/silent spirit byre-distillation and export as well | Re. 0.50 per bulk litre |
| (4) | Export of IMFL/ Beer/ High/ bouquet spirit/alcohol/malt spirit[grain spirit and grape spirit] [Inserted Vide Notification No. 1/2/2007-Fin (R&C) dated 20-11-2007 published in the O.G., Series I, No. 33 (Extraordinary No. 2) dated 20-11-2007.]: | |
| (a) [[Clause (a), (a)(a) and (b) substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | Indian made foreign liquor | Re. 0.75 per bulk litre] |
| (a)(a) | Indian made foreign liquor other than beer, wine, milk punch,whose strength is above 8o U.P. | Re. 0.50 per bulk litre |
| (b) | Beer | Re. 0.40 per bulk litre |
| (c) Wine | | Re. 0.50 per bulk litre |
| (d) [] [Item 4(d) substituted Vide Notification No. 1/2/2007-Fin(R&C) dated 20-11-2007 published in the O.G., Series I, No. 33 (Extraordinary No. 2) dated 20-11-2007.] | High bouquet spirit | Rs. 10/- per bulk litre |
| (e) [] [Clause (e) substituted vide Notification No. 1/1/2004-Fin(R&C) dated 22-3-2004 published in the O.G., | Alcohol | Re. 0.50 per bulk litre |

Series I No. 51 (Extraordinary No. 3)
dated 22-3-2004.]

| | | |
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| (f) | Malt Spirit | Rs. 10/- per bulk litre |
| (g) [[Item 4(g) and 4 (h) inserted vide Notification No. 1/2/2007-Fin(R&C) dated 20-11-2007 published in the O.G., Series I No. 33 (Extraordinary No. 2) dated 20-11-2007.] | Grape spirit | Rs. 10/- per bulk litre |
| (h) | Grain spirit | Rs. 10/- per bulk litre] |

IV. Miscellaneous:

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| (1)(a) | For retail vendors of liquor in packed bottles, for keeping the shop open upto two hours after the prescribed time | A surcharge of 50% of the licence fee A surcharge in addition to annual licence fee shall be levied as indicated against the periods as follows: (a) Period not exceeding 30 days Rs. 10,000/- (Extension not permitted). (b) Period of Tourist season from October to May Rs. 20,000/- (Extension not permitted). (c) Period exceeding 8 months but not exceeding 12 months running concurrent with the validity of the licence Rs. 1,50,000/- Note: (a) and (b) above shall not be available for 5 star and above and 'A' category hotels. |
| (b) [[Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | For retail vendor of Indian made foreign liquor, country liquor and foreign liquor for consumption on the premises by keeping their licensed premises open for serving their clientele beyond 11.00 p.m. but not exceeding 5.00 a.m. | |
| (c) | For retail vendor of IMFL only or IMFL & Country liquor for consumption on the licensed premises referred to in (8)(c), (8) (d) and (8)(e) sale beyond 11.00 p.m. but not exceeding 12 midnight i.e. (8)(c) Bar/Bar-cum-restaurant situated in a | A surcharge of 100% of the licence fee |

class municipalities/coastal villages
(8)(d) Bar/Bar-cum-restaurants situated
in Town/Cities other than 'A' Class
municipalities (8)(e)
Bar/Bar-cum-restaurant situated in
villages other than coastal villages.

(d) [] [Clause (d) inserted
vide Notification
No.1/1/2004-Fin(R&C)
dated 22-3-2004 published
in the O.G., Series I No. 51
(Extraordinary No. 3) dated
22-3-2004.]

For vendors of liquor keeping their
licensed premises open on weekly
closure day except on days declared as
dry days. A surcharge of 100% of
license fee

[2(A) For an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor
and foreign liquor:-] [2-A substituted Notification No.1/1/2008-Fin(R&C)/Part dated 28-7-2009
published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.]

| Period | Licence fees for retail sale of liquor from 9.00a.m. to 11.00 p.m. | Additional fees for sale of liquor from 11.00p.m. to 2.00 a.m. | |
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| 1 | 2 | 3 | |
| (a) | for period less than 2 days | Rs. 1,000/- | Rs. 1,000/- |
| (b) | for a period exceeding 2 days but not exceeding 7 days | Rs. 2,000/- | Rs. 2,000/- |
| (c) | for a period exceeding 7 days but not exceeding 60 days | Rs. 5,000/- | Rs. 5,000/- |
| (d) | for a period exceeding 60 days but not exceeding 180 days | Rs. 7,000/- | Rs. 7,000/- |

(B) For an occasional licence for retail sale of liquor in connection with ball room dance: For one
night from 9.00 p.m. to 5.00 p.m. Rs. 500/- [(3) Recording of Labels. - Fees per label per annum for
recording of brand or label for Indian made foreign liquor/foreign liquor other than milk punch,
wines with rectified spirit/without rectified spirit and Beer manufactured in the State of
Goa/imported from the rest of India/imported from outside India sold in the State of Goa for
brands.] [Item 3 substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published
in the O.G. (Extraordinary No. 2), Series I No. 17 dated 29-7-2009.]

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| (a) | (i) Whose maximum retail price is upto Rs. 500/- per 750 ml. | Rs. 15,000/- |
| | (ii) Fees for renewal of (a) (i) above. | Rs. 7,500/- |
| (b) | (i) Whose maximum retail price is above Rs. 500/- | Rs. 25,000/- |
| | (ii) Fees for renewal of (b) (i) above. | Rs. 12,500/- |
| (4) [(a)] [Item 4(a) substituted vide Notification No. 1/1/2008-Fin(R&C) | Fees per label per annum for recording of brand or label of wines without using | |

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| dated 28-7-2009 published in the O.G. (Extraordinary No. 2), Series I No. 17 dated 29-7-2009.] | rectified spirits/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only, in the State of Goa/imported from the rest of India/imported from outside India or Custom Station. | |
| (i) | (a) Whose maximum retail price is upto Rs. 100/- per bottle of 750 ml. | Rs. 3,000/- |
| | (b) Fees for renewal of (i)(a) above | Rs. 1,500/- |
| (ii) | (a) Whose maximum retail price is above Rs. 100/- upto Rs. 500/- per bottle of 750 ml. | Rs. 12,000/- |
| | (b) Fees for renewal of (ii)(a) above. | Rs. 6,000/- |
| (iii) | (a) Whose maximum retail price is above Rs. 500/- per bottle of 750 ml. | Rs. 20,000/- |
| | (b) Fees for renewal of (iii)(a) above. | Rs. 10,000/- |
| [4(b)] [Item 4(b) substituted vide the Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 published in the Official Gazette, Series I No. 32 (Extraordinary) dated 10th November 2008.] | Fees per label per annum for recording of brand or label of wines using rectified spirit/extra neutral alcohol for fortification/preservation, manufactured in the State of Goa/imported from the rest of India/outside India or from Custom Station | Rs. 12,000/- |
| | (i) fees for renewal of (4)(b) above | Rs. 6,000/- |
| 4(c) | Fees per label per annum for recording of label or brand of Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India. | Rs. 20,000/- |
| | (i) Fees for renewal of 4(c) above | Rs. 10,000/- |
| (4)(d) | (i) Fees per label per annum for recording of label or brand of blended country liquor using rectified spirit. | Rs. 12,000/- |
| | (ii) Fees for renewal of (4) (d) (i) above. | Rs. 6,000/- |
| (4)(e) | (i) Fees per label per annum for recording of label or brand of country liquor other than (4) (d) (i) above. | Rs. 2,000/- |
| | (ii) Fees for renewal of (4) (e) (i) above. | Rs. 1,000/- |
| [5] [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated | Library cess as a surcharge on excise duty/fee stipulated in item (2) (a), (2) (a) (a), (2) (b) (1), (2) (b) (2), (2)(b)(3) and (2)(d),- | |

29-7-2009.]

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| | (a) Indian made foreign liquor/foreign liquor sold in the State of Goa. | Re. 0.75 per bulk litre |
| | (b) Beer/wines sold in the State of Goa. | Re. 0.75 per bulk litre |
| (6) [] [Clause-6 inserted vide Notification No. 1/4/2003-Fin(R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Extraordinary No. 3) dated 31-3-2003.] | Processing fee:- | |
| (a) | For processing the application for issuing retail licence of IMFL/ /country liquor for consumption/ packed bottles. | Rs. 25,000/- |
| (b) | For processing the application for issuing wholesale licence for any type of liquor. | Rs. 30,000/- |
| (c) [] [Clause (c), (d) & (e) inserted vide Notification 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G., Series I No. 3 (Extraordinary No. 4) dated 23-4-2008.] | Fees for processing the application for grant of licence for retail sale of foreign liquor for consumption on the premises/inpacked bottles. | Rs. 20,000/- |
| (c) [(c)] [Inserted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | Fees for processing the application for grant of an additional licence for retail sale of foreign liquor for consumption on premises/packed bottles to the licensee already holding licence for retail sale of Indian made foreign liquor and country liquor for consumption on premises/packed bottles. | Rs. 2,000/- |
| Explanation: Persons applying for licences for retail sale of Indian made foreign liquor, country liquor and foreign liquor simultaneously, shall pay processing fee of Rs. 27,000/- only | | |
| (d) | Fees for processing the application for issuing the licence for retail sale of liquor i.e. beer only in beer parlours for consumption. | Rs. 20,000/- |
| (e) [] [Substituted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | Fees for processing the application for change of licence to manufacture of wine from rectified spirit/extra neutral alcohol to natural fermentation. | Rs. 15,000/- |

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| (f) [] [Inserted vide Notification No. 1/1/2008-Fin(R&C) dated 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary No. 2) dated 29-7-2009.] | Fees for processing the application for grant of licence for retail sale of Indian made foreign liquor, country liquor and foreign liquor on vessels/crafts used for the purpose of gambling/having licence for casino. | Rs. 10,00,000/- |
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Explanation. - In case where the application referred to in [(a), (b), (c) (d) and (e)] [Substituted vide Notification 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G. (Extraordinary No. 4), Series I No. 3 dated 23-4-2008.] above are rejected by the Commissioner the applicant is entitled for refund in excess of Rs. 5,000/- only.

(7) [] [Clause-7 inserted vide Notification No. 1/4/2003-Fin(R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Extraordinary No. 37) dated 31-3-2003.]

For possession and storage of excisable articles

(a) Licence for warehouses

| | |
|--|------------------------|
| (i) Bonded warehouse | Rs. 5,000/- per annum |
| (ii) For storage of duty paid excisable articles | Rs. 2,000/- per annum |
| (iii) For possession of RS/ENA by industrial units other than liquor manufacturing units | Rs. 10,000/- per annum |

N.B. The fees specified at (7) (a) are applicable for renewal of permits/licences, as the case may be.

(8) [] [Inserted vide Notification 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G. (Extraordinary No. 4), Series I No. 3 dated 23-4-2008.]

Fee on transfer or sale of alcohol /spirit /HBS/ GS/concentrated scotch and all other spirit for the purpose of manufacture of IMFL/ country liquor/ High bouquet spirit/ malt spirit/ Grape spirit/ concentrate scotch and all other spirit within the State.

Re. 0.50 per bulk litre

[Explanation. - For the purpose of computation of maximum retail price/volume in order to compute the excise duty, fee and label recording fee in standard manner, 60 ml, 90 ml, 180 ml, 375 ml and above 750 shall be converted to 750 ml, in case of foreign liquor/Indian made foreign liquor and wine. In case of beer, 325 ml, 330 ml, 500 ml and above 650 ml should be converted to 650 ml. [The manufacturer/importer who apply for recording for renewal of label or brand on or after 10th November 2008, shall pay label recording fee as per the maximum retail price slab applicable to their product as notified in the above referred notification.] [Explanation inserted vide

Notification No. 1/1/2008-Fin(R&C) dated 10-11-2008 published in the Official Gazette, Series I No. 32 (Extraordinary) dated 10-11-2008 and came into force w.e.f. publication.]Note. - Every label affixed on the bottle/pouch and external container shall display the maximum retail price. Every distillery/brewery/winery/country liquor manufactured/and importer of liquor from within India and outside India shall, within 30 days of publication of the Notification in the Official Gazette, declare the maximum retail price of labels in force to the Excise Department and affix the same on their products failing which the labels shall be deemed to be cancelled. However, the Commissioner of Excise on being satisfied that the delay was on account of genuine reasons, may extend the same by another 15 days.Any revision in the maximum retail price slab during the financial year in which the same has been duly recorded, the label will have to be recorded afresh by paying the difference fee. No refund of the fee will be made in case of downward revision in the maximum retail price slab.All types of Indian made foreign liquor, wine manufactured or imported for supply to the Canteen Stores Department, shall clearly mention the word "for Canteen Stores Department only" in the label affixed on the bottle/container/packing.]