



## The Goa, Daman and Diu Excise Duty Act, 1964

Act 5 of 1964

### Keyword(s):

Beer, Cashew Liquor, Country Liquor, Denatured, Duty, Export, Foreign Liquor, Import, Liquor, Manufacture, Proof Litre, Rectification, Spirits, Toddy, Wash, Wort

Amendment appended: 6 of 2022

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

## **The Goa Excise Duty Act and Rules, 1964**



### **The Goa Excise Duty Act, 1964**

- 1. The Goa Excise Duty Act, 1964 (No. 5 of 1964) [27th October, 1964]** published in the Government Gazette, Series I No. 46 (Supplemento) dated 13-11-1964 and came into force w.e.f. 01-12-1964.
- 2. The Goa Excise Duty (Amendment) Act, 1966 (No. 8 of 1966) [20-9-1966]** published in the Government Gazette, Series I No. 26 dated 29-09-1966.
- 3. The Goa Excise Duty (Amendment) Act, 1969 (No. 1 of 1969) [20-9-1966]** published in the Government Gazette, Series I No. 42 dated 16-01-1969 and came into force w.e.f. 01-12-1969.
- 4. The Goa Excise Duty (Amendment) Act, 1969 (No. 1 of 1970)** published in the Government Gazette, Series I No.45 dated 5-2-1970 and came into force w.e.f.10-2-1970.
- 5. The Goa Excise Duty (Amendment) Act, 1971 (No. 8 of 1971) [12-7-1973]** published in the Official Gazette, Series I No. 20 dated 12-08-1971 and came into force w.e.f. 12-08-1971.
- 6. The Goa Excise Duty (Amendment) Act, 1973 (No. 11 of 1973) [21-5-1975]** published in the Official Gazette, Series I No. 17 dated 26-07-1973.
- 7. The Goa Excise Duty (Amendment) Act, 1975 (No. 11 of 1975)** published in the Official Gazette, Series I No. 10 dated 5-6-1975.
- 8. The Goa Excise Duty (Amendment) Act, 1976 (No. 10 of 1976) [17-5-1976]** published in the Official Gazette, Series I No. 9 dated 27-5-1976.
- 9. The Goa Excise Duty (Amendment) Act, 1976 (No. 18 of 1976) [29-10-1970]** published in the Official Gazette, Series I No. 32 dated 4-11-1976.
- 10. The Goa Excise Duty (Amendment) Act, 1978 (No. 8 of 1978) [29-4-1978]** published in the Official Gazette, Series I No. 9 dated 1-1-1978.
- 11. The Goa Excise Duty (Amendment) Act, 1981 (No. 9 of 1981)** published in the Official Gazette, Series I No. 23 dated 4-9-1981.
- 12. The Goa Excise Duty (Amendment) Act, 1985 (No. 19 of 1985)** published in the Official Gazette, Series I No. 28 dated 10-10-1985.
- 13. The Goa Excise Duty (Amendment) Act, 1997 (No. 9 of 1997) [31-3-1997]** published in the Official Gazette, Series I No. 52 (Ext. No. 3) dated 31-3-1997.
- 14. The Goa Excise Duty (Amendment) Act, 2001 (No. 20 of 2001) [30-3-2001]** published in the Official Gazette, Series I No. 52 (Ext. NO. 6) dated 13-11-1964.
- 15. The Goa, Daman and Diu (Excise Duty) Rules, 1964.**

**GOVERNMENT OF GOA, DAMAN AND DIU****Legislature Department**

LA/1057/64

The following Act passed by the Legislative Assembly of Goa, received the assent of the President of India on the 27th October, 1964 and is hereby published for general information.

**The Goa<sup>1</sup>[ ] Excise Duty Act, 1964**

(No. 5 of 1964) [27th October, 1964]

*An Act to consolidate and amend the law relating to the levy of a tree tax and of a duty of excise on <sup>2</sup>[certain articles] in the <sup>3</sup>[State of Goa] and for matters connected therewith.*

Be it enacted by the Legislative Assembly of Goa in the Fifteenth year of the Republic of India as follows:—

**1. Short title, extent and commencement.**— (1) This Act may be called the Goa <sup>4</sup>[ ] Excise Duty Act, 1964.

(2) It extends to the whole of the <sup>5</sup>[State of Goa].

(3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be notified for different areas.

**2. Definitions.**— In this Act, unless the context otherwise requires,—

(a) “beer” includes ale, stout, porter <sup>6</sup>[keg beer] and any other fermented liquor usually made from malt;

(b) “to bottle” means to transfer liquor from a cask or <sup>7</sup>[other vessel/tanker] to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture or rectification be employed or not, and includes rebottling;

<sup>8</sup>(bb) “cashew liquor” means liquor manufactured from cashew fruit in any part of India;

(c) “country liquor” means liquor manufactured in any part of India other than <sup>9</sup>[Indian made foreign liquor];

<sup>1</sup> The words “Daman & Diu ” omitted by the Amendment Act 20 of 2001.

<sup>2</sup> Substituted by Amendment Act 11 of 1973.

<sup>3</sup> In place of words “Union Territory of Goa, Daman & Diu” substituted by the Amendment Act 20 of 2001.

<sup>4</sup> The words “Daman & Diu” omitted by the Amendment Act 20 of 2001.

<sup>5</sup> In place of words “Union Territory of Goa, Daman & Diu” substituted by the Amendment Act 20 of 2001.

<sup>6</sup> Inserted by Amendment Act 20 of 2001.

<sup>7</sup> Substituted by Amendment Act 20 of 2001.

<sup>8</sup> Inserted by Amendment Act 1 of 1970

<sup>9</sup> Substituted by Amendment Act 11 of 1973.

<sup>10</sup>[(cc) “dealer” means any person dealing in excisable articles and foreign liquor, either for monetary consideration or gratuitously and includes, licence holders, permit holders, tenderers, bidders, toddy tappers, distributors, sale promoters, lease holders engaged in transactions of liquor, directly or indirectly;]

(d) “denatured” means effectually and permanently rendered unfit for human consumption;

<sup>11</sup>[(dd) “Chief Secretary” means Chief Secretary to the Govt. of Goa [ ]<sup>12</sup>.]

(e) “Commissioner” means the Commissioner appointed under sub-section (1) of section 3;

(f) “duty” means the duty of excise imposed by or under this Act in any of the ways indicated in section 13, and in the case of imports, the countervailing duty mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;

<sup>13</sup>[(ff) “excisable article” means —

(i) liquor, other than foreign liquor,

(ii) intoxicating drug, or

(iii) opium,

<sup>14</sup>[(iv) foreign liquor]

but does not include any medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics;]

<sup>15</sup>[(g) “Excise Officer” means the Commissioner appointed under sub-section (1) of section 3 or any other Officer appointed under sub-sections (2) and (3) of section 3;]

<sup>16</sup>[(h) “export” with its grammatical variations and cognate expressions means to take out of the State to the rest of India or take to a place outside India.]

<sup>17</sup>(i) [ “foreign liquor” means any liquor (other than rectified spirit, denatured spirit and perfumed spirit) imported into India and on which a duty of customs is leviable under the Indian Tariff Act, 1934 (Central Act 2 of 1934) or the Customs Act, 1962 (Central Act 52 of 1962);]

(j) “Government” means the Government of Goa<sup>18</sup>[ ];

<sup>10</sup> Inserted by Amendment Act 20 of 2001.

<sup>11</sup> Inserted by the Amendment Act 10 of 1976.

<sup>12</sup> The words “Daman & Diu” omitted by the amendment Act 20 of 2001.

<sup>13</sup> Inserted by Amendment Act 11 of 1973.

<sup>14</sup> Inserted by Amendment Act 20 of 2001.

<sup>15</sup> Substituted by Act 10 of 1976.

<sup>16</sup> Substituted by Amendment Act 20 of 2001.

<sup>17</sup> Substituted by Amendment Act 11 of 1973.

<sup>18</sup> The words “Daman & Diu” omitted by the Amendment Act 20 of 2001.

<sup>19</sup>[(k) “import” with its grammatical variations and cognate expressions means to bring into the State from the rest of India or from any place outside India;]

<sup>20</sup> [(kk) “Indian made foreign liquor” means brandy, whisky, gin, rum,<sup>21</sup>[vodka], milk punch, wines or beer manufactured in India and such other liquor as may be declared by the Government as Indian made foreign liquor;]

<sup>22</sup>[(kkk) “intoxicating drug” means—

(i) the leaves, small stalks and flowering on fruiting top, of the Indian hemp plant;

(ii) bhang, siddi or ganja;

(iii) charas, that is to say, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulation, other than those necessary for packing and transport; or

(iv) coca leaf, that is to say, the leaf of coca plant (which means the plant of any species of the genus erythroxylon), except a leaf from which all ecgonine, cocaine and any other ecgonine alkaloids have been removed;

(v) Coca derivative, that is to say,—

(a) crude cocaine, that is, any extract of coca leaf which can be used, directly or indirectly, for the manufacture of cocaine;

(b) ecgonine, having the chemical formula  $C_9 H_{15} NO_3$  and all the derivatives of ecgonine from which it can be recovered;

(c) cocaine, that is methylester of benzoyl ecgonine having the chemical formula  $C_{17} H_{21} NO_4$  and its salts; and

(d) all preparations containing more than 0.1 percent cocaine;

(vi) any mixture, with or without neutral materials, of any of the intoxicating drugs mentioned in above sub-clauses;]

<sup>23</sup>[(l) “liquor” includes—

(a) spirits of wine, methylated or denatured spirits, spirits, wines, toddy, beer, feny and all liquids consisting of or containing alcohol, wash, other than medicinal and toilet preparations;

<sup>19</sup> Substituted by Amendment Act 20 of 2001.

<sup>20</sup> Inserted by Amendment Act 11 of 1973.

<sup>21</sup> Inserted by Amendment Act 20 of 2001.

<sup>22</sup> Clause “kkk” originally inserted by the Amendment Act 11 of 1973, which was subsequently substituted by the Amendment Act 9 of 1981.

<sup>23</sup> Substituted by Amendment Act 20 of 2001.

(b) any other intoxicating substance which the Government may, by notification declare to be liquor for the purpose of this Act;]

<sup>24</sup>[(m) “manufacture” includes every process, whether natural or artificial, by which any excisable article is produced or prepared wholly or partly and, in relation to liquor, also <sup>25</sup>[ ] re-distillation and every process for the rectification, reduction, flavouring, blending or colouring thereof;]

<sup>26</sup>[(mm) “molasses” means the heavy, dark coloured viscous liquid produced in the final stage of the manufacture of gur or sugar containing in solution or suspension, sugar which can be fermented, and includes the solid form of such liquid and also any product formed by the addition to such liquid or solid of any ingredient which does not substantially alter the character of such liquid or solid; but does not include any article which the Government, may, by notification, declare not to be molasses, for the purposes of this Act:]

(n) “notification” means notification published in the Official Gazette;

(o) “Official Gazette” means the Goa <sup>27</sup>[ ] Government Gazette;

<sup>28</sup>[(oo) “Opium” means —

(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 any derivatives of opium.]

(p) “place” includes a house, building, shop, tent, vehicle, vessel, boat, raft or enclosure;

(q) “prescribed” means prescribed by rules made under this Act;

(r) “proof litre” means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 51 degrees Fahrenheit weighs exactly twelve-thirteenths (12/13) parts of an equal measure of distilled water at the same temperature;

(s) “rectification” includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

<sup>24</sup> Substituted by Amendment Act 11 of 1973.

<sup>25</sup> The word “includes” omitted by Amendment Act 20 of 2001.

<sup>26</sup> Inserted by Amendment Act 20 of 2001.

<sup>27</sup> The words “Daman & Diu” omitted by the Amendment Act 20 of 2001.

<sup>28</sup> Inserted by Amendment Act 11 of 1973.



<sup>29</sup>[(ss) “rules” means rules made under this Act;]

(t) “sale” with its grammatical variations and cognate expressions includes every transfer otherwise than by way of gift;

(u) “spirits” means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

<sup>30</sup>[(uu) “tap” means to prepare or manipulate the spathe or other part of any toddy producing tree with the object to abstracting toddy therefrom.

**Explanation:**— The attaching of pots shall not be necessary to constitute the act;]

<sup>31</sup>[(v) “State” means the State of Goa including the space within the limits of territorial waters appertaining to it;]

(w) “toddy” means fermented or unfermented juice drawn from coconut, cajuri or any kind of palm tree;

<sup>32</sup>[(x) “transport” means to move from one place or custom station to another place within the State;]

<sup>33</sup>[(y) “wash” includes fermented wort and a dilute solution of sugar from which spirit is distilled;

(z) “wort” means the liquor obtained by exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.]

<sup>34</sup>[**3. Excise Authorities and delegation of powers.**— (1) for carrying out the purposes of this Act, the Government shall appoint an Officer to be called the Commissioner of Excise.

(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint as many Deputy or Assistant Commissioners or other Officers as may be considered necessary.

(3) The Commissioner may, subject to the rules and orders regulating the conditions of service of persons in public services and posts, appoint as many Excise Inspectors, Sub-Inspectors of Excise and such other executive or ministerial staff as may be sanctioned by the Government to assist him in the execution of his functions.

(4) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.

<sup>29</sup> Inserted by Amendment Act 20 of 2001.

<sup>30</sup> Inserted by Amendment Act 20 of 2001.

<sup>31</sup> Substituted by Amendment Act 20 of 2001.

<sup>32</sup> Substituted by Amendment Act 20 of 2001.

<sup>33</sup> Inserted by Amendment Act 20 of 2001.

<sup>34</sup> Section substituted by Amendment Act 10 of 1976.

(5) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, (Central Act 45 of 1860).

(6) Subject to such restrictions and conditions as may be prescribed, the Government may by order in writing, delegate any of its powers under this Act to the Commissioner.

(7) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to the Deputy or Assistant Commissioner or to such other Officers and persons appointed under sub-sections (2) and (3).]

<sup>35</sup>[**3A. Uniforms.**— (1) Such members of the staff appointed to perform duties under the Act shall wear such uniform which shall be supplied to them free of cost and shall be entitled to such allowances as may be prescribed.

[(2) The members of the staff performing duties by wearing the prescribed uniform shall be imparted requisite training at the police training center in consultation with the Police Department.]

<sup>36</sup>[**4. Import of excisable articles.**— (1) No <sup>37</sup>[excisable article] shall be brought into the State from the rest of India or a place outside India except on the authority of a permit issued by the Commissioner indicating that the duty or fee, if any, imposed by or under this Act has been paid or bond has been executed for the payment thereof in the prescribed form and manner.

(2) No foreign liquor shall be imported into the State from custom stations situated outside the State except on the authority of a permit or no objection certificate issued by the Commissioner indicating that the fees or cess, if any, imposed or under this Act has been paid.

**4A. Export of [excisable articles].**— No [excisable articles] shall be exported from the State to any place within India or outside India except on the authority of a permit or no objection certificate, as the case may be, issued by the Commissioner indicating that the fees or cess, if any, imposed by or under this Act has been paid.

Provided that when the excisable articles are to be exported from the State to any place outside India, the exporter or his authorized agent shall present the excisable articles together with duplicate copy of the document issued by the Commissioner to the Customs Collector, Border Examiner or any officer of Customs or Land Customs duly appointed by the competent authority.]

<sup>35</sup> Clause 3-A inserted by Amendment Act 10 of 1976, however by the Amendment Act 20 of 2001 existing provision numbered as sub-section (1), thereof and after sub-section (1) sub-section (2) inserted.

<sup>36</sup> Substituted by Amendment Act 20 of 2001.

<sup>37</sup> Substituted by Amendment Act 11 of 1973.

**5. Transport of [excisable article].**— No <sup>38</sup>[excisable article] exceeding such quantity as the Government may, from time to time prescribe by notification either for the whole of the <sup>39</sup>[State] or for any local area thereof, shall be transported within the <sup>40</sup>[State] except on the authority of and in accordance with the conditions, if any, in a permit issued by the Commissioner:

Provided that unless the Government by notification otherwise directs with respect to any local area, no such permit shall be required when foreign liquor is transported for genuine private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Act.

<sup>41</sup>[**6. Removal of excisable articles from bonded warehouses of distilleries, etc.**— No [excisable article] shall be removed from bonded warehouse of any distillery, brewery, winery, pot still, warehouses of licensed wholesale dealers, warehouse or other place of storage established or licensed under this Act unless the duty, fee, surcharge on duty, cess, if any, payable under this Act has been paid or unless a bond has been executed for the payment thereof in the prescribed form and manner.]

**7. Manufacture of liquor.**— (1) <sup>42</sup>[No excisable article shall be manufactured or produced, no liquor shall be bottled], no tree shall be tapped for toddy and no juice shall be drawn from any tree or from cashew fruit except under the authority of a licence issued under this Act.

(2) No person shall use, keep or have in his possession any material, still, utensil, implement, or apparatus for the purpose of manufacturing any excisable article and no distillery, brewery or pot still shall be constructed or worked, save under the authority of a licence issued under this Act in this behalf.

<sup>43</sup>[(3) A licence granted under this section shall extend to and include servants and other persons employed by the licensee and acting on his behalf.]

**8. Possession of and transactions in liquor.**— (1) No person not being a <sup>44</sup>[licensed manufacturer or dealer of any excisable article] shall have in his possession any <sup>45</sup>[quantity of such article] in excess of such quantity as the Government may, by notification, prescribe, except under the authority of a permit issued by the Commissioner and in accordance with the conditions, if any, therein.

(2) Every dealer or <sup>46</sup>[vendor of any excisable article or foreign liquor] shall maintain a full account of his <sup>47</sup>[transactions in such article or foreign liquor] in the prescribed form.

<sup>38</sup> Substituted by Amendment Act 11 of 1973.

<sup>39</sup> In place of word "Territory" substituted by Amendment Act 20 of 2001.

<sup>40</sup> In place of word "Territory" substituted by Amendment Act 20 of 2001.

<sup>41</sup> Initially section was by Amendment Act 11 of 1973, however by Amendment Act 20 of 2001 section substituted.

<sup>42</sup> Substituted by Amendment Act 11 of 1973.

<sup>43</sup> Inserted by Amendment Act 20 of 2001.

<sup>44</sup> Substituted by Amendment Act 11 of 1973.

<sup>45</sup> Substituted by Amendment Act 11 of 1973.

<sup>46</sup> Substituted by Amendment Act 11 of 1973.

<sup>47</sup> Substituted by Amendment Act 11 of 1973.

**9. Sale of excisable article or foreign liquor.**— No <sup>48</sup>[excisable article or foreign liquor] shall be sold except under the authority of a licence issued under this Act;

Provided that the Government may, by notification, direct that a licence for sale granted under any other law for the time being in force in the <sup>49</sup>[State] may, subject to such conditions as may be specified in the notification be deemed to be a licence granted under this Act.

<sup>50</sup>**[10. Prohibition or restriction of import, export, transport, possession, manufacture or sale of excisable articles.**— Notwithstanding anything contained in this Act, the Government may, if it considers necessary in the public interest so to do, by notification, prohibit or restrict the import, export, transport, possession, manufacture or sale of any or all excisable articles within <sup>51</sup>[the State] or any part thereof.]

<sup>52</sup>**[10A. Prohibition of publication of advertisements relating to liquor.**— (1) No person shall advertise in any manner or form, whatsoever, or distribute any advertisement or other matter relating to liquor.—

(a) which solicits the use of or offers any liquor; or

(b) which is calculated to or is likely to encourage or incite any individual or class of individuals or the public generally to commit an offence under this Act or to commit a breach of or to evade the provision of any rule, regulation or order made thereunder or the conditions of any licence, permit, pass or authorization granted thereunder.

(2) Nothing in this section shall apply to:—

(a) catalogues or price lists which may be generally or specially approved by the Commissioner in this behalf;

(b) any other advertisement or matter which the Government, by notification in the Official Gazette, generally or specially exempt from the operation of this section:]

Provided that no advertisement of any kind specified in clauses (a) and (b) above shall be made in schools and colleges.

**11. Establishment of distilleries and warehouses.**— The Commissioner may with the previous approval of the Government—

(a) establish a public distillery, or authorize the establishment of one or more private distilleries, in which liquor may be manufactured under a licence granted under this Act;

<sup>48</sup> Substituted by Amendment Act 11 of 1973.

<sup>49</sup> In place of word “Territory” substituted by Amendment Act 20 of 2001.

<sup>50</sup> Section substituted by Amendment Act 11 of 1973 and there after again vide Amendment Act 10 of 1976.

<sup>51</sup> The words “Goa, Daman & Diu” substituted by Amendment Act 20 of 2001.

<sup>52</sup> Inserted by Amendment Act 8 of 1978.

(b) establish a public warehouse, or authorize the establishment of one or more private warehouses, wherein <sup>53</sup>[excisable articles] may be deposited and kept without payment of duty; and

(c) discontinue any public or private distillery or warehouse so established.

<sup>54</sup>[**Explanation:**— Any warehouse authorized to be established within the licensed premises of the distillery, brewery or winery, as the case may be, shall constitute as private bonded warehouse of the said manufacturing units.]

<sup>55</sup>[**12. Levy of Duty.**— There shall be levied and collected, at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, a duty of excise on all excisable articles manufactured in, or brought into the State:

Provided that no such duty shall be levied on toddy when used for the manufacture of jaggery, vinegar, yeast or neera or when drunk as such.]

**13. Mode of levy.**— The duty on <sup>56</sup>[any excisable article] leviable under this Act may be levied in one or more of the following ways, namely:—

(a) by way of a duty on the quantity of <sup>57</sup>[such excisable article] manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Act; and

(b) by way of a duty on the quantity of <sup>58</sup>[such excisable article] imported into the <sup>59</sup>[State].

<sup>60</sup>[**13A. Payment of fees for grant of licence or permit, etc.**— Instead of or in addition to any excise duty leviable under section 12, the Government may, levy such fee as may be prescribed, in consideration of grant of any licence or permit or both by or under this Act, and not covered by section 15.]

**14. Recovery of tree tax.**— (1) There shall be levied on each tree from which toddy is drawn a tax <sup>61</sup>[at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, and in the manner prescribed].

<sup>53</sup> Substituted by Amendment Act 11 of 1973.

<sup>54</sup> Inserted by the Amendment Act 20 of 2001

<sup>55</sup> Section was amended by the Amendment Act 11 of 1973, thereafter entire section substituted by Amendment Act 11 of 1975.

<sup>56</sup> In place of words “liquor” the words “any excisable article” substituted by Amendment Act 11 of 1973.

<sup>57</sup> In place of words “liquor” the words “such excisable article” substituted by Amendment Act 11 of 1973.

<sup>58</sup> In place of words “liquor” the words “such excisable article” substituted by Amendment Act 11 of 1973.

<sup>59</sup> In place of word “Territory” substituted by Amendment Act 20 of 2001.

<sup>60</sup> Inserted by the Amendment Act 20 of 2001.

<sup>61</sup> Sub-section amended twice first amendment carry out by the Amendment Act 11 of 1973 has been substituted by the present entries by the Amendment Act 11 of 1975.

(2) When any tax is levied on a tree under sub-section (1) the licence under section 7 shall be granted to a person other than the owner of such tree only on production of the written consent of such owner to the grant of the licence.

(3) When any tax is due in respect of any tree, it shall be recoverable from the tapper or in default by him, where the tree is tapped without a licence under this Act, from the owner or occupier of the land, unless he proves that the trees were tapped without his consent.

**Explanation:**— In this section, the expression owner includes a person in possession.

<sup>62</sup>[**15. Licences and permits.**— (1) Every licence or permit under this Act shall be granted,—

- (i) by such officer,
- (ii) for such period,
- (iii) subject to such conditions or restrictions, and
- (iv) in such form and containing such particulars, as may be prescribed:

<sup>63</sup>[Provided that the Government may, if it considers necessary in the public interest so to do, by order, published in the Official Gazette, direct that no licence shall be granted for manufacture or sale of any or all excisable articles and foreign liquors within <sup>64</sup>[the State] or any part thereof.]

<sup>65</sup>[(2) No licence or permit under this Act shall be granted or no licence shall be transferred from one licensed premises to another or from one licensee to another person or no label shall be recorded/renewed except on payment of fees at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette.

Provided that if any person seeks transfer of licence in his name and subsequently intends to transfer the same to some other licensed premises under the provisions of the Act and rules made thereunder or vice-versa, the transfer fees will be applicable in such case as one transaction only.]

**16. Power to cancel licences.**— (1) A licence or permit granted under this Act may be cancelled by the Commissioner for good and sufficient reasons to be recorded in writing, after giving an opportunity to the person concerned for making any representation and after considering such representation.

(2) In particular and without prejudice to the generality of sub-section (1), the Commissioner may cancel or suspend any licence or permit granted under this Act,—

- (a) if any fee or duty payable by the holder thereof be not duly paid; or

<sup>62</sup> Original Section 15 is substituted by the Amendment Act 11 of 1973.

<sup>63</sup> Proviso inserted by Amendment Act 10 of 1976.

<sup>64</sup> The words “Goa, Daman & Diu” substituted by Amendment Act 20 of 2001.

<sup>65</sup> Sub-section 2 initially amended by Amendment Act 11 of 1975 and thereafter entire sub-section alongwith proviso substituted by the Amendment Act 9 of 1997.

(b) if there is any breach by the holder of such licence or permit, or by his servants, or by any one acting with his express or implied consent on his behalf, of any of the terms or conditions of such licence or permit or of the terms of any agreement executed under section 17; or

(c) if the holder thereof is punished for any offence against this Act, or of any cognizable or non-bailable offence; or

(d) if the conditions of the licence or permit provide for such cancellation or suspension.

(3) The holder of a licence or permit shall not be entitled to any compensation for the cancellation or suspension thereof under this section nor to a refund of any fee paid or deposit made in respect thereof.

**17. Agreement.**— (1) Every person taking out a licence under this Act may be required to execute an agreement in conformity with the tenor of his licence and in the form prescribed, and to give such security, if any, for the performance of his agreement as may be prescribed.

**18. Measures, weights and testing instruments.**— <sup>66</sup>[(1) Every person who <sup>67</sup>[manufactures or sells any excisable article or sells any foreign liquor] is bound—

(a) to equip himself with such measures, weights and instruments as the Commissioner may require and to keep the same in good condition; and

(b) on the requisition of any Excise Officer duly empowered in that behalf, at any time to measure, weigh or test any <sup>68</sup>[excisable article or foreign liquor] in his possession in such manner as such Officer may require.

(2) The manufacturer of excisable articles licensed under this Act shall not use or make use of vessels, tanks, receptacles, vats, or any other equipment in the process of manufacture/blending or for storage of raw materials, blends, alcohol or any permissible ingredient without obtaining proper calibration from the competent authority.]

**19. Prohibition of sale etc., to certain persons.**— No licensed <sup>69</sup>[vender or a manufacturer] and no person in the employ of a <sup>70</sup>[vender or a manufacturer] and acting on his behalf shall sell or deliver any excisable article or foreign liquor—

(a) to any person apparently under the age of <sup>71</sup>[21 years], or

(b) to any person of unsound mind.

**20. Recovery of sums due to Government.**— In respect of any duty and other sums of any kind payable to the Government under any of the provisions of this Act or of the

<sup>66</sup> Existing provision numbered as sub-section (1) and thereafter sub-section (2) inserted by the Amendment Act 20 of 2001.

<sup>67</sup> Substituted by Amendment Act 11 of 1973.

<sup>68</sup> Substituted by Amendment Act 11 of 1973.

<sup>69</sup> In place of word “vender” substituted by Amendment Act 10 of 1976.

<sup>70</sup> In place of word “vender” substituted by Amendment Act 10 of 1976.

<sup>71</sup> In place of word “18 years” substituted by Amendment Act 10 of 1976.

rules made thereunder, the officer empowered to levy such duty or require the payment of such sums may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control, or may recover the amount by attachment and sale of <sup>72</sup>[excisable articles or foreign liquor] belonging to such person; and if the amount payable is not so recovered he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the appropriate officer for the time being authorized by law to recover arrears of revenue and having jurisdiction over the place in which such person resides or conducts his business and the said officer, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

<sup>73</sup>[**Explanation:**— For the purposes of this section, “excisable articles or foreign liquor” includes the container thereof.]

**21. Transitional.**— (1) Every stockist, dealer or vendor of liquor shall give a declaration in writing to the Commissioner or an Officer nominated by him in this behalf, containing detailed particulars and account of the various categories of liquor in his possession or control on the date of coming into force of this Act.

(2) No such liquor shall be sold by him except on payment of duty equal in amount to that leviable on liquor of a like kind if manufactured in, or, as the case may be, imported into the <sup>74</sup>[State] after the commencement of the Act and on the grant of permission to sell the same by the Commissioner or his nominee.

(3) The Commissioner may permit the sale of the whole or part of any such stock of liquor on the deposit of a suitable amount pending the payment of the duty leviable or on executing a bond therefor in the form and manner prescribed.

**22. Power of Government to make rules.**— (1) The Government may make rules generally for the purpose of carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for—

- (a) regulating the delegation of any power by the Commissioner;
- (b) defining the powers and duties of officers of the Excise Department;
- (c) regulating the extraction and distillation of toddy and its sale to licensed vendors;
- (d) regulating the extraction of cashew juice, the price to be charged for its sale, the distillation of liquor therefrom and the sale;
- (e) regulating the import, export, transport or possession of any <sup>75</sup>[excisable article];

<sup>72</sup> Substituted by Amendment Act 11 of 1973.

<sup>73</sup> Inserted by Amendment Act 1 of 1969 and thereafter present explanation substituted by Amendment Act 11 of 1973.

<sup>74</sup> In place of word “Territory” substituted by Amendment Act 20 of 2001.

<sup>75</sup> Substituted by Amendment Act 11 of 1973.



(f) prescribing the mode of and conditions for the grant of licence to <sup>76</sup>[manufacture any excisable article or sell such article or foreign liquor] by wholesale or by retail, including conditions as to the period of validity of the licence, areas in which it is valid and the procedure to be followed before its grant;

(g) the prohibition of sale of any <sup>77</sup>[excisable article or foreign liquor] to such persons or class of persons in such circumstances as may be prescribed;

(h) the prohibition of the employment by the licensee of such persons or class of persons as may be specified, to assist in his business in such capacity as may be specified;

(i) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the assembly of persons of bad character in such premises;

(j) regulating the deposit of any liquor in a warehouse and its removal therefrom or from any distillery, pot still or brewery;

(k) prescribing the manner of levying or computing the fees payable in respect of any licence or permit or in respect of storage or any <sup>78</sup>[excisable article or foreign liquor];

<sup>79</sup> [(kk) fee leviable in respect of appeal;]

(l) regulating the time, place and manner of payment of any duty or fee;

(m) prescribing the restrictions and conditions subject to which any licence or permit may be granted;

(n) fixing the days and hours during which any licensed premises may or may not be kept open, and regulating the closure of such premises on special occasions;

(o) regulating the form of accounts to be maintained and the returns to be submitted by licensees;

(p) declaring the process by which spirits manufactured in India shall be denatured and for causing such spirit to be denatured through the agency or under the supervision of Excise Officers;

(q) providing for the destruction or other disposal of any <sup>80</sup>[excisable article or foreign liquor] deemed to be unfit for use; <sup>81</sup>[ ]

(r) regulating the disposal of articles confiscated and the sale proceeds thereof; <sup>82</sup>[and]

<sup>76</sup> Substituted by Amendment Act 11 of 1973.

<sup>77</sup> Substituted by Amendment Act 11 of 1973.

<sup>78</sup> Substituted by Amendment Act 11 of 1973.

<sup>79</sup> Inserted by Amendment Act 10 of 1976.

<sup>80</sup> Substituted by Amendment Act 11 of 1973.

<sup>81</sup> The word "and" deleted by Amendment Act 10 of 1976.

<sup>82</sup> Inserted by Amendment Act 10 of 1976.

<sup>83</sup>[(s) the terms and conditions under which the Government distillery units may be leased].

<sup>84</sup>[(3) All rules made under this Act shall be published in the Official Gazette and shall be laid on the table of the Legislative Assembly at its first session immediately after they are made and shall be subject to such modifications as the Assembly may make during the session in which they are so laid and the one immediately following.]

**23. Power to enter and inspect place of manufacture and sale.**— (1) The Commissioner or any Excise Officer not below such rank as may be prescribed, may,—

(a) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores any <sup>85</sup>[excisable article]:

Provided that no Excise Officer other than the Commissioner shall so enter or search any residential premises unless he is accompanied by the Sarpanch, or the Panch or any other respectable person of the locality.

(b) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open, any place in which any <sup>86</sup>[excisable article or foreign liquor] is kept for sale by any person holding a licence under this Act;

(c) examine any book, account, or register or examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, <sup>87</sup>[excisable article or foreign liquor] found in any such place as is referred to in clauses (a) and (b) above; and

(d) seize any measures, weights or testing instruments which he has reason to believe to be false.

<sup>88</sup>[(2) Any Police Officer, not below such rank as may be prescribed, may also exercise the powers conferred on the Commissioner or an Excise Officer under sub-section (1) in respect of intoxicating drug or opium.]

**24. Power of certain officers to investigate into offences.**— (1) Any Officer of the Excise Department not below such rank as may be prescribed may investigate into any offence punishable under this Act committed within the limits of the area in which such office exercise jurisdiction:

<sup>89</sup>[Provided that any Police Officer, not below such rank as may be prescribed, may also investigate into an offence relating to intoxicating drug or opium committed within the limits of the area in which such Police Officer exercises jurisdiction.]

<sup>83</sup> Inserted by Amendment Act 10 of 1976.

<sup>84</sup> Inserted by Amendment Act 8 of 1966.

<sup>85</sup> Substituted by Amendment Act 11 of 1973.

<sup>86</sup> Substituted by Amendment Act 11 of 1973.

<sup>87</sup> Substituted by Amendment Act 11 of 1973.

<sup>88</sup> The existing section 23 was re-numbered as sub-section (1) and thereof; after sub-section (1) as so re-numbered as sub-section (1), new-sub section (2) inserted by amendment Act 9 of 1981.

<sup>89</sup> Proviso inserted by Amendment Act 9 of 1981.

(2) Any such officer may exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in respect of an investigation into a cognizable case under the provisions of the <sup>90</sup>[Code of Criminal Procedure 1973 (Central Act 2 of 1974)] and, if specially empowered in that behalf by the Government, such officer may for reasons to be recorded by him in writing, stop further proceedings against any person concerned in any such offence into which he has investigated.

**25. Power of seizure and detention.**— (1) Subject to such restrictions as may be prescribed, any officer of the Excise, Police, Customs or Land Revenue Department not below such rank as may be prescribed, and any other person duly authorized in this behalf by the Government, may seize and detain any <sup>91</sup>[excisable article, foreign liquor] <sup>92</sup>[or other article] which he has reason to believe to be liable to confiscation under this Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such <sup>93</sup>[excisable article, foreign liquor] or other article to be or to be concealed.

(2) Where as a result of such search, no <sup>94</sup>[excisable article, foreign liquor] or other article is actually found to be concealed on such person, vessel, raft, vehicle, animal, package, receptacle or covering, a certificate to that effect shall be given in the prescribed form by the officer to the person concerned.

**26. Search warrants.**— If any Magistrate upon information given by any Excise or Police Officer or any other person has reason to believe that an offence under this Act has been, is being or is likely to be committed, he may, after recording the information in writing signed by the informant, issue a warrant for the search of any place in which he has reason to believe that any <sup>95</sup>[excisable article or foreign liquor] or any utensil, implement, apparatus or materials, in respect of which such offence has been, is being, or is likely to be committed, is kept or concealed.

**27. Power <sup>96</sup>[ ] to search without warrant.**— (1) Whenever an officer of the Excise Department, not below such rank as may be prescribed, has reason to believe that an offence punishable under this Act has been, is being or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence, he may after recording his reasons and grounds of his belief, at any time, by day or night, enter and search such place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act:

Provided that no search <sup>97</sup>[except in case of an offence relating to intoxicating drug or opium,] shall be made during the hours from 7 p.m. to 7 a.m. save in exceptional circumstances and with the prior approval of the Commissioner.

<sup>90</sup> Substituted by Amendment Act 18 of 1976.

<sup>91</sup> Substituted by Amendment Act 11 of 1973.

<sup>92</sup> In place of words "or article" the words "or other article" substituted by Amendment Act 11 of 1973.

<sup>93</sup> Substituted by Amendment Act 11 of 1973.

<sup>94</sup> Substituted by Amendment Act 11 of 1973.

<sup>95</sup> Substituted by Amendment Act 11 of 1973.

<sup>96</sup> The words "of excise officer" omitted by Amendment Act 9 of 1981.

<sup>97</sup> Inserted by Amendment Act 9 of 1981.

(2) Any such officer may arrest any person found in such place whom he has reasons to believe to be guilty of any offence under this Act;

<sup>98</sup>[ ]

<sup>99</sup>[(3) Any Police Officer, not below such rank as may be prescribed, may also exercise the powers conferred on an officer of the Excise Department under sub-sections (1) and (2), if he has reason to believe that an offence relating to intoxicating drug or opium has been, is being, or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence.

(4) Every person arrested under this section for an offence which is bailable shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance before a Magistrate or an Excise Officer.]

**28. Duty of officers of certain departments to report offence and to assist excise officer.**— Every officer of the Police, Customs and Land Revenue Departments shall be bound to give immediate information to an officer of the Excise Department of any breach of any of the provisions of this Act which may come to his knowledge and to aid any officer of the Excise Department in carrying out the provisions of this Act upon request made by such officer.

**29. Duty of officer-in-charge of police station to take charge of article seized.**— Every officer-in-charge of a police station shall take charge of and keep in safe custody, pending the order of Magistrate or the Commissioner or an Excise Officer duly empowered in that behalf, all articles seized under this Act which may be delivered to him; and shall allow any officer of the Excise Department who may accompany such articles to the police station or may be deputed for the purpose by his superior officer, to affix his seals to such articles, and to take samples of or from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

<sup>100</sup>[**29A. Powers of certain officers to close liquor shops.**— It shall be lawful for the District Magistrate or a Sub-Divisional Magistrate by notice in writing to the holder of a licence or his agent to require that any shop in which liquor is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, it shall be lawful for any Magistrate or for any Police Officer not below the rank of Inspector who is present, to require such shop to be kept closed for such period as may be necessary:

Provided, however, that when any such order is passed by a Police Officer, he shall, within 24 hours, report the fact to the Sub-Divisional Magistrate or the District

<sup>98</sup> Proviso of sub-section (2) omitted by Amendment Act 9 of 1981.

<sup>99</sup> Sub-section 3 and 4 inserted by Amendment Act 9 of 1981.

<sup>100</sup> Inserted by Amendment Act 8 of 1966.

Magistrate and shall thereafter, abide by such directions as the Magistrate may give in this regard.]

<sup>101</sup>**30. [Penalty for contravention of provision.—** Whoever, in contravention of this Act, or of any rules or orders made thereunder, or of the conditions in any licence or permit obtained under this Act,—

- (a) imports, exports, transports or possesses any excisable article; or
- (b) manufactures or produces any excisable article or bottles liquor; or
- (c) constructs or works any distillery, brewery or pot still; or
- (d) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing any excisable article; or
- (e) sells any excisable article or foreign liquor; or
- (f) draws toddy from any tree,

shall, on conviction before a Magistrate, be punished for each such offence with—

(i) <sup>102</sup>[rigorous] imprisonment which may extend to <sup>103</sup>[seven] years, with or without fine, if the offence relates to intoxicating drug or opium as defined in clauses (kkk) and (oo) respectively of section 2:

<sup>104</sup>[Provided that the minimum punishment shall not be less than six months.]

(ii) a fine which may extend to <sup>105</sup>[ten thousand rupees] or imprisonment for a term which may extend to <sup>106</sup>[two years] or; with both, if the offence relates to any other matter:

Provided that in respect of any offence under clause (f), the amount of fine may be such lower figure as may be prescribed.]

**31. Penalty for certain Acts or omissions by holders of licence.—** Whoever, being the holder of a licence or permit granted under this Act or being in the employ of such holder and acting on his behalf,—

- (a) fails to produce such licence or permit on demand by any Excise Officer or any other officer empowered to make such demand; or
- (b) wilfully does or omits to do anything in breach of any of the conditions of his licence or permit not otherwise provided for in this Act; or
- (c) wilfully contravenes any rule made under section 22 of this Act; or

<sup>101</sup> Section 30 is amended by the Act 11 of 73 thereafter entire section substituted by Amendment Act 10 of 1976.

<sup>102</sup> Inserted by Amendment Act 9 of 1981

<sup>103</sup> In place of word "three" substituted by Amendment Act 9 of 1981

<sup>104</sup> Inserted by amendment Act 19 of 1985

<sup>105</sup> In place of words "one thousand" the word two thousand was substituted by the amendment Act 18 of 1976, which further by the Amendment Act 20 of 2001 substituted to "ten thousand".

<sup>106</sup> Substituted by amendment Act 18 of 1976

(d) permits drunkenness, disorderly conduct, riot or gambling in any place in which any liquor is sold or manufactured; or

(e) permits persons of notoriously bad character to meet or remain in any such place, shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to <sup>107</sup>[ten thousand rupees or with imprisonment which may extend to six months] or with both.

**32. Penalty for certain acts by holders of licence for sale or manufacture.**— Whoever, being the holder of a licence for the sale or manufacture of liquor under this Act, or being in the employ of such holder acting on his behalf,—

(a) mixes or permits to be mixed with the liquor sold or manufactured by him any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength <sup>108</sup>[or to affect its purity];

(b) sells or exposes for sale foreign liquor <sup>109</sup>[or Indian made foreign liquor] which he knows or has reasons to believe to be country liquor;

(c) marks any bottle or its corks, or any case, package or other receptacle containing liquor manufactured from rectified spirit or country liquor with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to <sup>110</sup>[ten thousand rupees or with imprisonment which may extend to six months] or with both.

**33. Penalty for possession of contraband excisable article.**— Whoever, without lawful authority, has in his possession any quantity of <sup>111</sup>[excisable article] knowing the same to have been unlawfully imported, transported or manufactured or knowing that the prescribed duty has not been paid thereon, shall, <sup>112</sup>[without prejudice to the provisions of section 30,] on conviction before Magistrate, be punished with fine which may extend to <sup>113</sup>[ten thousand rupees or with imprisonment which may extend to one year] or with both.

**34. Vexatious search seizure, etc., by officers.**— (1) <sup>114</sup>[Any Excise Officer or a Police Officer] or other person exercising powers under this Act, or under the rules made thereunder, who,—

(a) without reasonable ground of suspicion searches or causes to be searched any place;

(b) vexatiously and unnecessarily detains, searches or arrests any person;

<sup>107</sup> Substituted by the Amendment Act 18 of 1976 and 20 of 2001.

<sup>108</sup> Added by Amendment Act 11 of 1973.

<sup>109</sup> Inserted by Amendment Act 11 of 1973.

<sup>110</sup> Substituted by the Amendment Act 18 of 1976 & 20 of 2001.

<sup>111</sup> Substituted by Amendment Act 11 of 1973.

<sup>112</sup> Inserted by Amendment Act 9 of 1981.

<sup>113</sup> Substituted by Amendment Act 18 of 1976 and 20 of 2001.

<sup>114</sup> Substituted in place of word "Any excise Officer" by the Amendment Act 9 of 1981.

(c) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(d) commits, as such officer, any other act to the injury of any person, without having reason to believe that, such act is required for the execution of his duty;

shall, on conviction before a Magistrate, be punished with fine which may extend to two thousand rupees.

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years or with both.

**35. Penalties for offences not otherwise provided for.**— Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act, and not otherwise provided therein shall be punished for each such act or omission with fine which may extend to <sup>115</sup>[ten thousand rupees].

<sup>116</sup>**[35A. Punishment for attempt to commit offences.**— Whoever attempts to commit an offence punishable under this Act, or to cause such an offence to be committed, and in such attempt does any act towards commission of such offence, shall be punishable—

(a) where the offence is punishable with imprisonment only, with imprisonment for a term which may extend to one half of the longest term of imprisonment provided for such offence, or

(b) where the offence is punishable with fine only, with such fine as is provided for the offence, or

(c) where the offence is punishable with both imprisonment and fine, with imprisonment for a term which may extend to one-half of the longest term of imprisonment provided for such offence and also with such fine as is provided for such offence].

**36. Presumption as to commission of offence in certain cases.**— In every prosecution for an offence punishable under this Act, it shall be presumed until the contrary is proved that the accused person has committed such offence in respect of <sup>117</sup>[any excisable article or foreign liquor], or any still, utensil, implement, or apparatus whatsoever for the manufacture <sup>118</sup>[of excisable articles] or any such materials as are ordinarily used in the manufacture <sup>119</sup>[of excisable articles] for the possession of which he is unable to account satisfactorily; and the holder of a licence or permit under this Act shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf as if he had himself committed the same,

<sup>115</sup> Substituted by Amendment Act 18 of 1976 and 20 of 2001.

<sup>116</sup> Inserted by Amendment Act 1 of 1969.

<sup>117</sup> In place of word “any liquor” substituted by Amendment Act 11 of 1973.

<sup>118</sup> In place of word “of liquor” substituted by Amendment Act 11 of 1973.

<sup>119</sup> In place of word “of liquor” substituted by Amendment Act 11 of 1973.

unless he establishes that all due and reasonable precaution were exercised by him to prevent the commission of such offence.

<sup>120</sup>[**36A. Cognizance of offences.**— (1) No court shall take cognizance of an offence under this Act or under the rules made thereunder other than an offence under section 34 except on complaint made by the Commissioner or any other officer authorized by him either generally or specially in writing <sup>121</sup>[or by any Police Officer of such rank as may be prescribed where the offence relates to intoxicating drug or opium.

(2) No Court inferior to that of a Magistrate of the First Class shall try any offence under this Act or the rules made thereunder.]

<sup>122</sup>[(3) Notwithstanding anything contained in the <sup>123</sup>[Code of Criminal Procedure, 1973 (Central Act 2 of 1974)] any offence under this Act may be tried summarily.]

<sup>124</sup>[(4) All offences punishable under this Act shall be cognizable and bailable], <sup>125</sup>[except that an offence relating to intoxicating drug or opium shall be non-bailable.]

**37. Confiscation.** — (1) In any case in which an offence has been committed under this Act, the <sup>126</sup>[excisable articles, foreign liquor], materials, still, utensil, implement or apparatus in respect or by means of which such offence has been committed shall be liable to confiscation.

<sup>127</sup>[Provided that no confiscation under this sub-section shall be made in cases where,—

(a) duty paid liquor is transported within the State without the authority of a permit granted under this Act; or

(b) any licensed premises are kept open in contravention of any rule made under clause (n) of sub-section (2) of section 22].

(2) Any <sup>128</sup>[excisable article or foreign liquor] lawfully imported, exported, transported, manufactured, had in possession or sold alongwith, or in addition to, any <sup>129</sup>[excisable article or foreign liquor] liable to confiscation under this section, and the receptacles, packages and coverings in which any <sup>130</sup>[such excisable article, foreign liquor], materials, still, utensil, implement or apparatus as aforesaid is or are found and the other contents, if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels or other conveyances used in carrying the same, shall likewise be liable to confiscation:

Provided that no such animal, cart, vessel, or other conveyances shall be so liable to confiscation if the owner thereof, is not the owner of the articles thereby removed and

<sup>120</sup> Inserted by Amendment Act 8 of 1966.

<sup>121</sup> Inserted by Amendment Act 9 of 1981.

<sup>122</sup> Inserted by Amendment Act 1 of 1969.

<sup>123</sup> Substituted by Amendment Act 18 of 1976.

<sup>124</sup> Inserted by Amendment Act 18 of 1976.

<sup>125</sup> Added by Amendment Act 9 of 1981.

<sup>126</sup> In place of word "liquor" substituted by Amendment Act 11 of 1973.

<sup>127</sup> Inserted by Amendment Act 11 of 1973.

<sup>128</sup> In place of word "liquor" substituted by Amendment Act 11 of 1973.

<sup>129</sup> In place of word "liquor" substituted by Amendment Act 11 of 1973.

<sup>130</sup> In place of word "such liquor" substituted by Amendment Act 11 of 1973.



establishes that he had no reason to believe that such offence was being or was likely to be committed.

(3) When anything mentioned in sub-section (1) and (2) is found in circumstances which afford reason to believe that an offence under this Act has been committed in respect or by means thereof, or when such offence has been committed and the offender is not known or cannot be found, the Commissioner may order confiscation of the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person, if any, claiming any right thereto, and considering the evidence, if any, which he produces in support of the claim:

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Commissioner is of the opinion that the sale of the thing or animal in question would be for the benefit of its owner, he may at any time direct it to be sold; and the provisions of this section shall, so far as may be, apply to the net proceeds of such sale.

(4) When anything is confiscated under sub-section (1) or (2) above, it shall thereupon vest in the Government.

**38.** <sup>131</sup>[**Limits of confiscation and/or penalty.**— Without prejudice to the limits of fines/penalties provided hereinbefore in every case in which, under this Act, anything is liable to confiscation and/or liable to penalty, as the case may be, such confiscation and/or penalty or with both may be ordered—

(a) without limit by the Commissioner, or

(b) up to confiscation of goods not exceeding ten thousand rupees and imposition of penalty not exceeding one thousand rupees by such other Excise Officer as the Government may, from time to time, empower in that behalf.

**Explanation:**— Penalty construed herein shall be in relation to the nature and gravity of offence committed by the licensee in person or by his/her agent acting on his/her behalf and includes violation of condition of licence or of a bond.]

**39. Fine in lieu of confiscation.**— Whenever confiscation is authorised by this Act, the officer ordering the same may give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit. Payment of the fine does not absolve the owner of the goods from the payment of duties and other charges prescribed in this Act.

<sup>132</sup>[**39A. Power of Commissioner to compound offences.**— (1) Subject to such conditions, if any, as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under this Act or under any rules made thereunder

<sup>131</sup> Section substituted by the Amendment Act 20 of 2001.

<sup>132</sup> Inserted by Amendment Act 8 of 1966.

other than an offence under section 34<sup>133</sup>[or an offence relating to intoxicating drugs or opium as defined in clause (*kkk*) and (*oo*) of section 2], either before or after the commencement of any proceedings against such persons in respect of such offence, by way of composition for such offence, a sum not exceeding<sup>134</sup>[five thousand rupees].

(2) When compounding of an offence is accepted the power to confiscate the goods seized under this Act in respect of such offence shall be vested in the Commissioner.

(3) On payment in full or such sum as may be determined by the Commissioner under sub-section (*I*),—

(a) no proceedings shall be commenced against such person aforesaid; and

(b) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.]

<sup>135</sup>**40. [Appeals.—** Any person deeming himself aggrieved by any decision or order passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner may, within ninety days from the date of such decision or order, appeal against such decision or order, to the Commissioner; and where the decision or order is passed by the Commissioner including the order passed in revision under section 41 the appeal shall lie to the Chief Secretary. In disposing of the appeal the Commissioner or the Chief Secretary, as the case may be, may, after giving reasonable opportunity of being heard:—

(a) confirm the decision or order appealed against; or

(b) reduce, enhance or annul any amount involved in the decision or order appealed against; or

(c) pass such other orders as he may think fit.]

<sup>136</sup>**41. [Revision.—** (1) When the decision or order is passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner, the Commissioner of his own motion may revise such decision or order after considering the facts of the case.

(2) In disposing of the revision, the Commissioner shall have the same powers as those of the appellate authority under section 40.]

**42. Exemptions.—** (1) Where in the opinion of the Government reasonable grounds exists for doing so, the Government may by notification and subject to such conditions

<sup>133</sup> Inserted by Amendment Act 10 of 1976.

<sup>134</sup> Substituted in place of words "two thousand" by the Amendment Act 20 of 2001.

<sup>135</sup> Section substituted by Amendment Act 10 of 1976.

<sup>136</sup> Section substituted by Amendment Act 10 of 1976.

and restrictions at it may impose, exempt any person or class of persons or any <sup>137</sup>[excisable article or foreign liquor] from all or any of the provisions of the Act or of rules made thereunder either throughout <sup>138</sup>[the State] or in any specified part thereof or for any specified period or occasion.

(2) For the removal of doubts it is hereby declared that nothing in this Act shall apply to the import, export <sup>139</sup>[or possession of foreign liquor] or other articles dealt with by any law relating to Customs or Central Excise.

**43. Publication of rules and notifications.**— All rules made and notifications issued under this Act shall be published in the Official Gazette and shall thereupon have effect from the date of such publication or from such other date as may be specified in that behalf.

**44. Bar of certain suits.**— (1) No suit shall lie in any civil court against the Government or any officer or person for damages for any act in good faith done or intended to be done in pursuance of the Act.

(2) No civil court shall try any suit which may lawfully be brought against the Government in respect of anything done or alleged to be done in pursuance of this Act unless the suit is instituted within one hundred and eighty days from the date of commission of the act complained of.

<sup>140</sup>**45. Repeal.**— (1) On the commencement of this Act, any law in force in the State of Goa, authorizing taxes and duties on manufacture and sale of excisable article or providing for any matter for which provision is made in this Act, shall stand repealed.

(2) The provisions of the General Clauses Act, 1897, shall apply to the repeal under sub-section (1) as if the law referred to therein were a Central Act.]

**46. Power to remove difficulties.**— If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

Schedule <sup>141</sup>[omitted]

---

<sup>137</sup> In place of word "liquor" substituted by Amendment Act 11 of 1973.

<sup>138</sup> The words "Goa, Daman & Diu" substituted by amendment Act 20 of 2001.

<sup>139</sup> Substituted by the Amendment Act 11 of 1973.

<sup>140</sup> Section is substituted by Amendment Act 11 of 1973.

<sup>141</sup> Omitted by the Amendment Act 11 of 1975.

## Finance Department

### Notification

FS/F.III/II-118/20584

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules.

## The Goa, Daman and Diu (Excise Duty) Rules, 1964

### CHAPTER I

#### Preliminary

**1. Short title and commencement.**— These rules may be called the Goa, Daman and Diu Excise Duty Rules, 1964, and shall come into force on 1st December, 1964.

**2. Definitions.**— In these rules, unless the context otherwise requires:—

- (a) “the Act” means the Goa, Daman and Diu Excise Duty Act, 1964;
- (b) “Assistant Excise Commissioner” means the Assistant Commissioner appointed under the <sup>1</sup>sub-section (2) of section 3;
- (c) “blending” includes every process whereby country liquor coloured or flavoured by any material therewith;
- (d) “Commissioner” means the Commissioner appointed under sub-section (1) of section 3;
- (e) “Excise Guard” means a person appointed as an Excise Guard for the purpose of these Rules;
- (f) “Indian made foreign Liquor” means brandy, whisky, gin, rum, milk punch, wines, beer made in India and such other liquor as may be declared by the Government as Indian made foreign liquor;
- (g) “quart bottle” means a bottle of 0.750 litres;
- (h) “retail vendor” means a dealer who is licensed as such to sell liquor in quantity not exceeding 9 litres or 12 quart bottles in one transaction;
- <sup>2</sup>(i) deleted.

<sup>1</sup> Substituted by Notification No. Fin(Rev)/2-35/49/75 dated 30-4-1997 published in Official Gazette, Series I No. 27, dated 6-10-1997.

<sup>2</sup> Deleted by Notification No. Fin(Rev)/2-35/15/75(II) dated 13-4-1976 published in O.G. Series I No. 4, dated 22-4-1976.

(j) “section” means a section of the Act.

(k) “wholesale vendor” means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 9 litres or 12 quart bottles under permit issued by the Commissioner or any other Excise Officer duly empowered in that behalf.

Words and expressions used in these rules, defined in the Act and not defined in these rules have the meanings assigned to them in the Act.

## CHAPTER II

### Indian Made Foreign Liquor Import in Bond

**3. Methods of import.**— Subject to the provisions of the Act, Indian made foreign liquor may be imported in accordance with this chapter, either:—

- 1) in bond for payment of duty in the State, or
- 2) on payment of duty in the State.

**4. Conditions of import in bond.**— Any licensed wholesale vendor of Indian made foreign liquor or foreign liquor may import Indian made foreign liquor from a distillery or brewery or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorized on his behalf has:—

- (a) obtained a permit for import from the Commissioner, and
- (b) executed a general or special bond for payment of duty.

**5. Applications for permit.**— (1) A dealer desirous of importing Indian made foreign liquor in bond, shall present an application in Form E-1 to the Commissioner, specifying:-

- (a) the name of the distillery or brewery or warehouse from which the liquor is to be imported;
- (b) the quantity, strength and description of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;
- (c) the route of import and Check-post at entrance into the State;
- (d) the name and situation of the bonded warehouse in the State to which the liquor is to be consigned.

<sup>3</sup>\*(e) omitted.

---

<sup>3</sup>\*Omitted by Notification No. 1/9/99F in(R&C) (II) dated 22-12-99.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported (unless a general bond previously executed by him is still in force).

(3) The Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E-2 in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory if export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise check-post at entrance and the fifth will be retained by the Assistant Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.

(4) The permit shall be valid for 90 days which may be extended for further periods not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer-in-charge of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorizing import into the State. A copy thereof shall be forwarded to the Commissioner.

**6. Procedure on arrival of consignment in the State.**— (1) On arrival in the State, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise Check-post of entrance, where it shall be tested and measured by the officer-in-charge of the bonded warehouse and shall be taken into store and entered in the register.

(2) As soon as may be, after such arrival, the officer-in-charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it, after verification by the Assistant Excise Commissioner or Excise Officer.

**7. Clearance of consignment.**— The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Commissioner.

### **Import on prepayment of duty**

**8. Conditions for import.**— (1) A licensed wholesale vendor of Indian made foreign liquor or foreign liquor or the Regimental units of the armed force of India stationed in the State, may import Indian made foreign liquor on prepayment of duty in the State from a distillery or brewery or warehouse in other parts of India, under a permit granted as provided in the following rules.

(2) After the arrival of liquor in the State, the duty shall be assessed and the duty paid in excess of the duty so assessed shall be refunded to the importer.

**9. Procedure for obtaining a permit.**— (1) For a permit under the preceding rules, an application in Form E-1 shall be made in writing to the Commissioner specifying:—

(a) the name of the distillery or brewery or warehouse from which the import is to be made.

(b) the description, quantity and strength of each kind of liquor to be imported and whether import is to be in bulk or in bottles;

(c) the route of import; and

(d) the amount of duty to be paid;

<sup>4</sup>(e) omitted.

(2) A separate application shall be made for each consignment. If the application is found to be in order the Assistant Excise Commissioner shall, after checking and correcting the amount of duty entered therein endorse the application with an order directing the applicant to pay the amount.

(3) The applicant shall, after paying the amount of duty as ordered by the Assistant Excise Commissioner, produce the receipt and the application before the Commissioner who shall issue the permit in quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union Territory of export, the third shall be sent to the Excise Inspector of the Taluka, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Assistant Excise Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be of 90 days which may be extended for further periods, nor exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which the permit expires.

**10. Procedure on arrival.**— On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

<sup>5</sup>**10A.**— (1) No wholesale vendor of Indian made foreign liquor or foreign liquor whose licensed premises are situated in Daman or Diu shall be entitled to a permit for import or transport of Indian made foreign liquor or a transport permit for foreign liquor, in excess of such yearly quota as may be fixed by the Commissioner with the previous

<sup>4</sup> Omitted by Notification No. 1/9/99 FIN(R&C) (II) dated 22-12-99

<sup>5</sup> Inserted by Notification No. Fin (Rev)/2-35/4/74 dated 30-7-74 published in O.G. Series I No. 18, dated 1-8-1974.

approval of the Government after ascertaining the local requirements from the Collector, Daman or the Civil Administrator, Diu as the case may be.

(2) Notwithstanding that an import permit, or a transport permit has been granted to any licensed wholesale vendor for the year 1974-75 before the coming into force of this rule, the import or transport permit, as the case may be, of such vendor shall be limited to the quota fixed under sub-rule (1):

Provided that the quota for which import permit or transport permit has been granted is less than the quota as fixed under sub-rule(1), the wholesale vendor shall be entitled to the import permit or the transport permit, as the case may be, for the balance quantity.

(3) Notwithstanding anything contained in sub-rule (1), but subject to rules 4, 5, 6, 7, 8, 9, 10 and 19 to the extent they are applicable, a wholesale vendor of Indian made foreign liquor or foreign liquor, whose licensed premises are situated in Daman or Diu, may import or transport beer.

### Export

**11. Methods of export.**— Subject to the provisions of the Act and the following rules, Indian made foreign liquor manufactured in the State may be exported from the distillery, brewery, warehouse of licensed wholesale vendor's premises either,

- (a) on execution of a bond for payment of duty in the State; or
- (b) on payment of duty in the State.

**12. Application to be made to the Commissioner.**— (1) Any manufacturer or dealer desirous of exporting liquor, shall submit an application in Form E-3 to the Commissioner.

(2) The application must specify:

- (a) the name of the consignor,
- (b) the name of the consignee,
- (c) the description, quantity and strength of each kind of liquor to be exported,
- (d) the route of export and the check-post at the exit from the State.

(3) Every such application must be accompanied, by:

- (a) a permit or licence from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorizing the import of the liquor, and
- (b) either a duly executed special bond or a reference to the general bond in force, or document provide the payment of duty, or
- (c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.



**13. Procedure for export permit.—** (1) If the application is found to be in order, the Commissioner shall issue permit in Form E-4, in quadruplicate, specifying the name, quantity and strength of each kind of liquor. One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer of the State or Union Territory to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Taluka and the fourth will be retained for record.

(2) Within a reasonable time to be fixed by the Commissioner and specified in the bond or permit, as the case may be, the exporter shall produce before the Assistant Excise Commissioner of the State, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

**14. Extension of time.—** The Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination.

**15. Bond when to be discharged.—** (1) In the case of liquor exported under special bond, the Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 12 (2) provided that none of the conditions of the bond have been infringed.

(2) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Commissioner shall forthwith take the necessary steps to recover from the executants or his sureties the penalty, if any, due under the bond.

**16. Particulars to be painted on cask.—** (1) On each bottle, cask or other vessel containing Indian made foreign liquor there shall be legibly cut or labelled:

(i) the name and mark of the distillery or brewery of the State;

(ii) the number of the cask or other vessel and its capacity;

(iii) the nature, quantity and strength of its content;

<sup>6\*</sup>(iv) the batch number and date of manufacture/bottling;

<sup>7\*</sup>(v) maximum retail price wherever applicable with minimum printing size of 7.5 m.m. x 7.5 .m.m.

<sup>8\*</sup>(2) (i) Samples of the labels with the words “For sale in Goa” or “For sale in any other State”, as the case may be, shall be lodged with the Commissioner of Excise for recording and approval thereof.

The Commissioner of Excise shall approve the labels if they are in order and record the same on payment of fees as specified per label per annum as notified by the

<sup>6\*</sup> Inserted by Notification No. 1/197-Fin (R&C)(B) dated 2-4-97, published in O.G. Series I No. 52 (Ext. 5) dated 2-4-97.

<sup>7\*</sup> Inserted by Notification No. 1/1/2000-Fin (R&C)-I dated 31-3-2000.

<sup>8\*</sup> Substituted by Not. No. 1, d/1/97-Fin (R&C)(B) dated 2-4-97, published in O.G. Series I No. 52 (Ext. 5) dated 2-4-97.

Government. The labels so recorded shall be valid for one year ending 31st March of the next year.

Application for renewal of such labels shall be granted by the Commissioner of Excise on payment of fees specified for renewals thereof, as notified by the Government. The labels of the bottles, cask or vessels of liquor for export should clearly contain the words in red or in black, "for export,"

(ii) the design and format of the labels to be used for brands of C.L. and I.M.F.L shall be clearly distinguishable;

(iii) recording of labels shall be subject to the following conditions:-

(a) the Commissioner of Excise shall not be responsible in any manner for claims on brand names arising due to recording of labels;

(b) fees once paid for recording/renewal of labels shall not be refunded in case labels so recorded are withdrawn/cancelled.

### **Execution of Bond and Payment of Fee**

**17. Execution of bonds.**— The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E5 or E6, as the case may be, with two sureties acceptable to the Commissioner.

**18. Payment of fee.**— The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed on the application made therefor.

**<sup>9</sup>18A. Import, Export and Transport of Molasses.**— (1) No person shall import/export/transport molasses without the authority of a permit/N.O.C. issued by the Commissioner in that behalf.

(2) The applicant shall make separate applications, one for the purpose of procurement of molasses and the other for transporting molasses in the State of Goa from the point of entry to the point of storage, within the State, at the time of actual lifting the quantity of molasses by producing documentary evidence to that effect.

(3) The application referred to in sub-rule (2) hereinabove, shall be examined and if the Commissioner is satisfied with the purpose of end use of molasses specified therein, then the applicant may be allowed to lift the molasses on payment of fees indicated in the table herebelow, by issuing necessary passes/permits for the purpose.

(4) As soon as the consignment of molasses is received, the applicant shall intimate in writing to the Excise Inspector having jurisdiction about the receipt of the molasses

---

<sup>9</sup> This Notification shall come into force with immediate effect and the rates specified in the Table of the Rule 18A herein shall be applicable to the balance quantity of molasses to be imported/exported for which no objection certificate/transport permit has already been issued by Notification No. 1/1/2001-Fin (R&C) (IV) dated 23-05-2001.

indicating therein the vehicle number, quantity of molasses, name of the consignor and the number and date of pass/permit issued by the excise authorities of the exporting State.

**TABLE**

Item No.	Particulars	Rates of fees
(1)	For import of molasses into the State of Goa for use other than manufacture of potable alcohol.	Rs. 50/- per M. T.
(2)	For export of molasses outside the State of Goa, including outside the Country.	Rs. 100/- per M.T.
(3)	For transportation of molasses within the State of Goa and not covered by items (1) and (2) hereinabove.	
	a. For use in the manufacture of potable alcohol.	Rs. 50/- per M.T.
	b. For use other than in the manufacture of potable alcohol.	Rs. 100/- per M.T.

**Explanation:**— For the purpose of this rule, export of molasses means and includes import of molasses directly for export or for export of the same after storage of the imported molasses”.

### Transport

<sup>10</sup>**19. Transport.**— A permit under section 5 shall be in Form E-7A and E-7B for carrying bottles for personal consumption/for transport of consignment by manufacturers/bottlers or wholesale dealers, as the case may be.

<sup>11</sup>**19B. Transport of liquor for personal consumption.**— Any person going out of Goa.

<sup>12</sup>may obtain a permit granted by the Excise Commissioner from any licensed liquor premises for the retail sale of liquors in sealed bottles on payment of <sup>13</sup>Rs 10/- per permit. The permit shall be issued in the prescribed form authorizing the person to carry with him duty paid I.M.F. Liquor or Imported foreign liquor in such quantities as is specified in the State or Union Territory where the import of such liquor is permitted, subject to such conditions as the Commissioner may impose.

<sup>10</sup> Substituted by Notification No. 1/197-Fin (R&C)(B) dated 2-4-1997, published in O. G. Series I No. 52 (Ext. 5) dated 2-4-97.

<sup>11</sup> Substituted by Notification No. 2/11/84-Fin (R&C) dated 27-5-1987, published in O. G. Series II No. dated 28-5-1987.

<sup>12</sup> Substituted by Notification No. 2/11/84-Fin (R&C) dated 11-7-1990.

<sup>13</sup> Substituted by Notification No. 2/11/84-Fin (R&C) dated 11-7-1990.

### Possession

**20. Permit for possession.**— (1) Any person desirous of obtaining a permit for the possession of Indian made foreign liquor under section 8, shall make an application in Form E-8 stating;

- (a) the quantity required and the date on which it is to be purchased;
- (b) the occasion which renders the purchase necessary;
- (c) the place where the liquor is to be kept and consumed.

(2) The permit shall be granted in Form E-9.

### CHAPTER III

#### Private Bonded Warehouse

**21. Application for permit.**— (1) When any dealer desires to have a private bonded warehouse he shall present a written application in Form E-10 to the Commissioner giving therein the details of the location of the room or building to be utilized as warehouse and giving the sketch thereof.

(2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Excise Inspector of the Taluka in which the warehouse is situated and the other shall remain with the dealer.

**22. Execution of bond and issue of permit.**— When the above conditions are satisfied, the dealer shall execute with the commissioner a bond in Form E-11 binding himself to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon permit in Form E-12 shall be issued by the Commissioner.

**23. Use of the warehouse.**— The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported under bond.

**24. Warehouse register.**— The dealer shall maintain a warehouse register in the form prescribed by the Commissioner under rule 120 in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid, <sup>14</sup>[number and date of chalan, batch, number and date of manufacture] shall be noted therein.

The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

---

<sup>14</sup> Substituted by Notification No. 1/1/97-Fin (R&C) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext. 5) dated 2-4-97.

**25. Permit Fee.**— The holder of the permit will have to pay in advance for each bonded warehouse a fee of <sup>15</sup>Rs. 5,000/- per year.

**26. Cancellation of permit.**— The Commissioner may, in the manner indicated in section 16, cancel the permit or the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehoused therein must be removed as the Commissioner directs and no abatement of duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

**27. Verification of liquor before warehousing.**— All liquor brought for warehousing shall be produced to the officer-in-charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

**28. Removal of liquor.**— No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Commissioner for removal to another warehouse or for export from the State.

<sup>16</sup>**29. How long the liquor may be kept in the warehouse.**— Any liquor warehoused can be kept therein for a period of one year from the date on which it was first warehoused or for such time as extended by the Government but not exceeding three years in all.

<sup>17</sup>**29A. Destruction of liquor.**— In case any quantity of liquor stored in the bonded warehouse or in case any seized and confiscated liquor lying in custody of the Excise Station is found to be unfit for human consumption on the basis of the analytical report of the Government laboratory, the same shall be destroyed in the presence of a committee to be nominated by the Government.

**30. Payment of duty on liquor not accounted for.**— The dealer shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Excise Commissioner.

**31. Prohibition of certain Acts.**— The warehouse permit holder or the warehouse keeper or any person in their employ shall not,

(a) after the approval of the warehouse make any alteration therein without the previous consent of the Commissioner, or

---

<sup>15</sup> Substituted by Notification No. 1/4/3003-Fin(R&C) dated 31-3-2003, published in O.G. Series I No. 52 (Ext-3) dated 31-3-2003.

<sup>16</sup> Substituted by Notification No. Fin(Rev)/2-35/1/199/74 dated 18-2-1974, published in O.G. Series I No. 48 dated 18-2-1974.

<sup>17</sup> Inserted by Notification No. Fin(Rev)/2-35/11/74 dated 19-3-1975, published in O. G. Series I No. 52 dated 29-3-1975.

(b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or

(c) Privately remove or conceal any liquor either before or after it is warehoused.

#### CHAPTER IV

### Import, Export, Transport and Possession of Denatured Spirit and Rectified Spirit or Absolute Alcohol

#### Denatured Spirit

**32. Application for permit.**— Any person holding a licence for selling denatured spirit in wholesale, or Regimental Units of the armed services of India or Government Departments, may import the same into the State. The Industrial Units in the State may also be allowed to import such spirit on the recommendation of the Directorate of Industries and Mines. The provision of rule 9 shall be applicable *mutatis mutandis* for issue of such permits.

**33. Procedure on arrival.**— On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test.

If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector.

#### Export

**34. Export.**— Provision of rules 12 and 13 shall be applicable *mutatis mutandis* for export of denatured spirit.

#### Transport

**35. Transport from one place to another.**— A permit for transport of denatured spirit under section 5 shall be in Form E-7A.

#### Possession

**36. Permit for possession.**— A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under section 8 shall be granted in Form E-13.

**37. Possession and use for industrial purposes.**— Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like, may be granted on application, by the Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee of <sup>19</sup>[Rs. 10000/-]. The licence shall be in Form E-14.

<sup>18</sup> Substituted by Notification No. Fin(Rcv)/2-35/49/75 dated 30-9-79, published in O. G. Series I No. 27 dated 6-10-1979.

<sup>19</sup> (1) Substituted by Notification No. 1/4/03-Fin (R&C) dated 01-4-2003.

### **Rectified spirit or absolute alcohol**

#### **Import**

**38. Application for permit.**— (1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefor from the Commissioner.

(2) The manufacturers of Indian made foreign liquor may import rectified spirit or absolute alcohol under bond, but wholesale vendors thereof shall be permitted to import only on prepayment of duty.

(3) The provisions of Rules 5 and 9 shall be applicable *mutatis mutandis* for the application of permits respectively, in respect of import under bond and on prepayment of duty.

(4) The duty paid in respect of rectified spirit or absolute alcohol sold for medical purposes by any licensed vendor to the satisfaction of Commissioner shall be refunded.

#### **Export and Transport**

**39. Export and Transport.**— The provision of rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol.

#### **Possession**

**40. Permit for possession.**— A permit for possession of rectified spirit or absolute alcohol under section 8 shall be in Form E-13.

### CHAPTER V

#### **Manufacture of Indian made foreign liquor**

**41. Licence for establishment of <sup>20</sup>distillery or brewery or winery.**— Any person desirous of obtaining a licence to establish and work a distillery or brewery except wineries manufacturing wine with natural fermentation or winery for the purpose of manufacturing Indian made foreign liquor shall apply to the Commissioner.

The application shall be accompanied with a chalan for having credited into a Government Treasury a sum of <sup>21</sup>[Rs. 10 lakhs] and a plan of the building with the description of the situation of the stills, apparatus, vessels and other utensils as the case

<sup>20</sup> Substituted by Notification No. 1-1-2008 Fin(R&C) (B) dated 23-04-2008 published in O.G. (Ext. No. 4) Series I, No. 3, dated 23-04-2008.

<sup>21</sup> Substituted by Notification No 1/1/2008-Fin (R&C) (B) dated 23-04-2008, published in O. G. (Ext. 4) Series I No. 3 dated 23-04-2008.

may be and the estimated capacity of production and the cost of the project. The Commissioner shall if the Government approve, issue a licence in such form as may be prescribed by the Commissioner.

(2) Any person desirous of obtaining licence to establish winery for manufacturing wine with natural fermentation shall pay on amount of Rs. 25,000/-.

(3) The provision of sub-rule (1) regarding application and the matters including form of licence shall, *mutatis mutandis* apply to sub-rule (2) above.

**42. Validity of licence.**— The licence shall be valid for one year and may be renewed on application by the Commissioner for a period not exceeding one year, if he is satisfied that sufficient progress has been made.

**43. Licence for manufacture.**— The licensee before starting the manufacture of liquor for which the licence is issued, shall apply to the Commissioner for the licence for manufacture with a certificate from health officer that there is no objection to the work being carried on at the place, and a full description of the changes, if any, made either in the building or the plant shall be furnished. The Assistant Excise Commissioner or other officer duly authorized by him in this behalf shall inspect the plant and if he finds it according to the plan, shall forward the application to the Commissioner who shall issue licence for manufacture in Form E-15 on payment of fee. The licence may be renewed every year on payment of the fee due before the expiry of the currency of the licence.

<sup>22</sup>**43A. Strength of liquor.**— The strength of liquor shall be as under:—

- i) Strength of IMFL shall not exceed 25 U.P.
- ii) Omitted vide notification No. 1/1/2000-Fin (R & C) (C) dated 26-04-2000.
- iii) Strength of Beer:— Alcoholic strength of mild beer shall not exceed 5% V.V. or 8.77% proof spirit and strong beer shall exceed 5% V. V. or 8.77% proof spirit but does not exceed 8% V. V. or 14.03% proof spirit (\*vide notification No. 1/1/2000 Fin (R & C) - I dated 31-03-2000).]

**44. Noxious materials not to be used.**— The material to be used in distilling shall be of good quality and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in the distillery.

**45. Supervision of distillery.**— The distillery or brewery or winery shall be under the immediate supervision of the inspecting officer appointed by the Commissioner for the purpose.

**46. Accounts to be kept.**— (1) Manufacturers shall keep regular account in the forms prescribed by the Commissioner and such accounts shall at all times, be open for inspection by the inspecting officer or by any other officer of the Excise Department authorized in this behalf by the Commissioner.

<sup>22</sup> Inserted by Notification No. 1/1/2000-Fin-(R&C)-I dt. 31-3-2000 published in the Official Gazettes, Series No. 53 (Ext. No. 6) dtd. 31-3-2000.



(2) Spirits in the distillery shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

<sup>22a</sup>**47. Distilleries to account for deficiency in stock.**— An account shall be taken of the distillery stocks at such intervals, not exceeding three months, and in such manner as the Commissioner may, from time to time, direct, and the distillers shall pay duty at the rate applicable to the Indian made foreign liquor, beer, wine, liquor and other excisable items as case may be on all spirits which are in excess of all allowance for wastages, which may be specified by the Government from time to time, by notification in the Official Gazette:

Provided that if it is proved to the satisfaction of the Excise Commissioner or such officer as he may appoint in that behalf, that any wastage in excess of the specified allowance of wastage could not have been prevented by the exercise of due care and precaution by the distiller, he may, by a written order, waive the duty on such wastage.

**47A. Minimum production of spirit, beer, wine or liquors.**— The production or yield of all type of spirits, beer, wines, liquors as the case may be, from the raw material used in a Distillery/Brewery/Winery or manufactory licensed under the Act or the rules made thereunder shall not be less than the quantity specified by the Government by notification in the Official Gazette from time to time.

**48. Lights in distilleries etc.**— The use by the distillers or his servants of naked lights of any description within the distillery is prohibited.

<sup>23</sup>**49. Permanent Staff.**— <sup>24</sup>(1) (i) The Commissioner shall assign one or more members of the excise staff to supervise and assist the working of a distillery, brewery or winery taking into consideration the volume of the business undertaken by the distillery, brewery or winery. No member of the staff shall be of the rank higher than that of <sup>25</sup>[Excise Officer or Superintendent of Excise]. The member holding the highest rank or who is the senior most shall be responsible to regulate and supervise the work of other members of the staff.

(ii) Every distillery, brewery or winery shall make adequate office arrangements within the precincts of the distillery, brewery or winery for the members of the excise staff to enable them to discharge their duties properly.

(iii) The members of the excise staff shall supervise the movement of incoming and outgoing excisable articles, the manufacture, storage, removal and transport of such articles after payment of the excise duty and other charges, if any, due thereon. In performing the said duties, the members of the staff will take care that the smooth running of the distillery, brewery or winery is not hampered;

<sup>22a</sup> Substituted by Notification No. 1/131/83-Fin(R&C) dated 25-2-1984, published in O.G. Series in No. 27 dated 30-9-99.

<sup>23</sup> Substituted by Notification No. Fin(Rev)/20-3/Part/2/68 dated 6-4-1971, published in O.G. Series I No. 4 dated 22-4-1971.

<sup>24</sup> Substituted by Notification No. 1/23/80-Fin(R&C) dated 23-04-1984 published in O.G. Series II No. 5 dated 3-5-1984.

<sup>25</sup> Substituted by Notification No. 1/23/80-Fin(R&C) dated 1-04-1986, published in O.G. Series II No. 2 dated 11-1-1986.

(iv) The members of the excise staff shall assist the management of the distillery, brewery or winery in releasing from the bonded warehouse, in time, the alcohol and the other raw materials, if any, required in the process of manufacture. They shall also release, without undue delay, from the bonded warehouse, the excisable articles meant for consumption within the State and for export outside the State after securing the payment of excise duty and other charges, if any, due thereon and on production of necessary permits and other documents, if any;

(v) The excise staff, from time to time, as directed by the Commissioner shall draw the samples of the excisable articles manufactured by the distillery, brewery or winery and shall dispatch such samples duly sealed to the Public Health Laboratory specified by the Commissioner in this behalf for testing the contents of the excisable articles and to ensure that they confirm to the specification and do not contain any noxious materials;

(vi) In view of the aforesaid services rendered by the excise staff assigned to a distillery, brewery or winery, a fee corresponding to the pay, allowances, contribution towards pension or leave salary or any such benefit, of the said excise staff as intimated by the Commissioner, shall be payable by the said distillery, brewery or winery by depositing the said amount by chalan into the Government account under the appropriate head at the end of every month or at such period as may be directed by the Commissioner.

(vii) If as a result of the revision of pay or allowances or any benefit with retrospective effect, any amount becomes so payable to the Excise staff, the same shall also be payable by the distillery, brewery or winery within such time as may be directed by the Commissioner.

(2) The distillery or brewery or winery shall provide quarters for the staff posted therein, with such accommodation as the Commissioner may approve. If suitable quarters are not available in the distillery or brewery or winery, the owner thereof shall rent in the neighbourhood necessary quarters for the accommodation of the same staff.

(3) If accommodation as required under sub-rule (2) cannot be provided for reasons beyond the control of the owner of the distillery or brewery or winery he shall make an alternative arrangement as may be required by the Commissioner.

**50. Liquor to be gauged and proved before removal.**— No liquor shall be removed from the distillery or brewery or winery until it has been gauged and proved by the inspecting officer. The gauging of liquor may be made either by actual measurement or by weighing.

**51. Removal of liquor.**— No liquor shall be removed from the distillery or brewery or winery otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Commissioner, for export from the State.

**52. Sale by manufacturers.**— The licence for manufacture of Indian made foreign liquor shall cover the right to sell it only to licensed wholesale vendors. No additional licence for wholesale sales shall be necessary.

<sup>26</sup>CHAPTER V-A**Manufacture of rectified spirit, extra neutral, neutral spirit, absolute alcohol, grain spirit, malt spirit, grape spirit and additives**

52-A. The provisions of Rule 41 to 52 shall *mutatis mutandis* apply to:—

- (i) The manufacture of Rectified Spirit.
- (ii) The manufacture of extra neutral alcohol by re-distillation.
- (iii) The manufacture of absolute alcohol.
- (iv) The manufacture of malt spirit/grape spirit.
- (v) The manufacture of grain spirit.
- (vi) The manufacture of additives and the like.
- (vii) The sale of Rectified Spirit by the manufacturer thereof.
- (viii) The sale of absolute alcohol/extra neutral alcohol by the manufacturer thereof.
- (ix) The sale of malt spirit/grape spirit/grain spirit/additives thereof.

## CHAPTER VI

**Bottling & Blending of Liquor**

**53. Conditions for licence.**— (1) No bottling of any liquor shall be permitted except under a licence issued by the Commissioner.

(2) The licence shall be granted only to persons holding a licence for <sup>27</sup>wholesale of such liquor or to a licensed manufacturer thereof, on application to the Commissioner, stating the nature of the operation he desires to perform and the premises where such operations are to be performed.

(3) The Commissioner shall issue the licence in Form E-16 on payment of the fee and it may be renewed every year on payment of fee before expiry of the currency of the licence.

(4) When any operations of bottling are to be carried on by licensee, he shall give at least three days advance notice to the Excise Inspector in whose jurisdiction the premises are situated. <sup>28</sup>The provisions of Rule 16 *mutatis mutandis* shall be applicable to the bottled country liquor blended or not.

<sup>26</sup> Inserted by Notification No. 1/1/2000 Fin(R&C)-I dated 31-3-2000, published in O.G. Series I No. 53 (Ext. No. 6) dated 31-3-2000.

<sup>27</sup> Substituted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gaz. Series No. 20, dated 17-8-68.

<sup>28</sup> Added vide Notification No. Fin(Rev)/2-35/AR/723/68 dated 4-8-1968, published in Govt. Gaz. Series I No 20 dated 17-8-1968.

### **Blending of Country Liquor**

**54. Conditions for licence.**— Any <sup>29</sup>wholesale licensed vendor of country liquor desirous of blending thereof shall apply for licence to the Commissioner. The provisions of the rules regarding the bottling of liquor shall be applicable to the blending of country liquor.

## CHAPTER VII

### **Tree Tapping**

**55. Conditions for tapping.**— (1) No coconut tree, date tree, cajuri or other palmtree shall be tapped unless a licence therefore has been obtained from the Excise Inspector of the Taluka in which the trees are situated, and the trees have been marked and numbered in the manner specified in rule 61. The tree tax may be paid in monthly installments and the first installment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid alongwith the first installment of the tree tax.

(2) The tapping by a licensed tapper before the trees have been marked and numbered in the manner so specified, shall be deemed as a tapping without licence. However, in case of renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.

(3) The preparatory work and tapping of the trees non-marked and non-numbered during the first month of the licence shall not also constitute an offence.

(4) All expenses for marking and numbering the tree shall be borne by the Government.

**56. Procedure for licence.**— <sup>30</sup>(1) Any tapper desiring to tap the tree and draw toddy therefrom shall fill in a declaration in Form E-17, in triplicate, which shall be signed by him and in cases of trees belonging to any person other than the declarant countersigned by the owner of the trees or his authorized agent in token of his consent to the trees being tapped.

Provided firstly that no countersignature will be necessary on the declaration in respect of trees belonging to the Government.

Provided secondly that no licence under this rule shall be granted in cases where the period of tapping is less than three months.

Provided thirdly that the period of a licence granted under this rule shall never exceed a year and that such a licence will always expire on 31st day of December of the year in which the period of the licence commenced.

---

<sup>29</sup> Added vide Notification No. Fin(Rev)/2-35/AR/723/68 dated 4-8-1968, published in Govt. Gaz. Series I No. 20 dated 17-8-1968.

<sup>30</sup> Substituted by Notification No. Fin(Rev)/2-35/Part/1/2567/70 dated 2-12-1970, published in O.G. Series I No. 37 dated 10-12-1970.

(2) The Form shall contain the following particulars:

- (a) Name and address of the toddy tapper,
- (b) Name of the property in which the trees are situated as well as its registration number,
- (c) Number of trees to be tapped,
- (d) Name of the owner of the trees.

(3) The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in Form E-18 and hand it over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Excise Station at least 8 days before the commencement of the tapping.

(4) The Excise Station on receipt of both the forms, shall, after tallying one with the other, fill in the remaining parts of the challan in Form E-18 and return to the tapper the part of the challan corresponding to the first monthly installment of the tax for the payment thereof in the Treasury.

(5) On payment of the first installment of the tax, a licence in Form E-19 shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in Form E-19 shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in Form E-17. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.

(6) The licence issued shall be entered in serial order in a register in such form as may be prescribed by the Commissioner.

(7) All the challans issued during the day shall be entered in a daily sheet in Form E-20 and its total amount shall be checked with the total sum received in the Treasury.

**57. Substitution of trees during the currency of licence.**— When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in form model E-17 in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 56. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines.

**58. Abandoning of tapping.**— (1) If the tapper desires to abandon the tapping totally or partially during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.

(2) When the tapping has been abandoned totally or partially, the respective challan in Form E-18 and the licence shall be cancelled. If the tapping is abandoned partially, new challan in Form E-18 shall be filled in for the payment of the remaining installments of the tax and the licence altered accordingly.

**59. Licence to tap trees in addition to trees already licensed.**— When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in Form E-17 and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 56.

**60. Renewal of licence.**— For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the expiry of the licence.

**61. Marking and numbering of the trees.**— The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be villagewise and painted every year.

**62. The number of trees that can be tapped by a person when the toddy is used to be drunk as such.**— When a person desires to tap<sup>31</sup> coconut trees or date-trees or cajuris to draw toddy therefrom for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Excise Inspector in accordance with the number of members of the tappers family.

**62A.**<sup>32</sup> **Sale of toddy.**— The licence for tapping of the trees and drawing toddy there from covers the right to sell it by wholesale only.

### Tree – Rent

**63.**<sup>33</sup> **Rent.**— When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rates fixed by the Commissioner with the previous approval of the Government for each kind of tree but not exceeding Rs. 5/- per coconut tree and Rs. 3/- for other trees per each month of tapping.

### Penalties

**64. Fines.**— (1) The fine imposed under section 30, for tapping the trees or drawing toddy there from without license, shall not exceed five rupees per tree and for each month of tapping.

---

<sup>31</sup> Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazatte, Series I No. 20 dated 17-9-1968.

<sup>32</sup> Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazatte, Series I No. 20 dated 17-9-1968.

<sup>33</sup> Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971.

<sup>34</sup>(2) If any installment of the trees tax is not paid within the month in which it is due or within such time as extended by the Government therefore, the tapper shall be liable to pay a penalty of Rs 0-10 ps. for the first ten days and Re. 1/- thereafter for each tree in addition to the tax due. If he fails to pay the fine and the tax due upto 15th day of the next following month the licence shall, unless the Commissioner grants an extension of time, be deemed as cancelled on the next following day and the Excise Guard of the area shall be informed accordingly in order to cancel the numbers marked on the respective trees. Fresh application for licence shall not be accepted from the tapper until the arrears of tree tax together with the fine are paid.

(3) If any tree belonging to the Government dies from over-tapping or careless tapping, either during the currency of the licence or within six months after its expiry, the tapper shall be liable to pay such compensation as may be fixed by the Commissioner. The amount of compensation shall not exceed Rs. 75/- for a coconut tree and Rs. 15/- for other palm-trees.

### **Manufacture of Country Liquor from Toddy**

**65. Entitlement to manufacture.**— Only licensed toddy tappers are entitled to manufacture country liquor from toddy drawn from the trees for which he holds the licence.

**66. Application for licence.**— (1) The tapper desirous to manufacture liquor shall declare in Form E-17 the number of stills he proposes to work.

(2) The licence fee for manufacture shall be paid together with the first installment of the tree-tax and the licence for tapping shall refer to the number of stills he is licensed to work.

(3) A tapper having licence for tapping trees in two adjoining Talukas, shall declare in Form E-17 in which Taluka he shall work the stills.

(4) The licensee shall not work any still unless he declares to the Excise Guard of the area, the exact places where he intends to manufacture and store the liquor.

**67. Strength of liquor.**— The strength of liquor shall not exceed <sup>35</sup>25° under proof. The manufacturer shall not store the liquor manufactured by him in his residential premises, unless under a permit granted, on application, by the Excise Inspector.

The licence for manufacture of liquor covers the right to sell it <sup>36</sup>by wholesale only on payment of duty.

**68. Keeping of register.**— The licensee shall keep a register in which he shall give the following particulars.

- (1) Quantity of juice produced;
- (2) Quantity of juice utilized for manufacture of liquor;

<sup>34</sup> Substituted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series I No. 20 dated 17-8-1968.

<sup>35</sup> Substituted by Notification No. Fin (Rev)/CDL/1/71 dated 14/12/1971, published in O.G. Series I, No.

<sup>36</sup> Inserted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series I No. 20, dated 17-8-1968.

- (3) Quantity of juice used for other purposes;
- (4) Quantity and strength of liquor produced;
- (5) Quantity of liquor sold; and
- (6) Name and address of the buyer.

**69. Removal of liquor.**— The tapper shall not remove or transport liquor from the place of storage without transit permit in Form 21—issued by the Excise Guard of the area and unless the duty is paid.

**69A.**<sup>37</sup> **Assessment of the quantity of country liquor to be manufactured.**— The Commissioner may with the previous approval of the Government assess and fix the quantity of country liquor to be manufactured by toddy tapper from coconut trees, on average basis, and collect the duty on such quantity. Such duty shall be paid into the treasury by toddy tappers along with tree tax in monthly installments.

## CHAPTER VIII

### Manufacture of Liquor from Cashew Juice

**70. Extraction of Juice.**— (1) The juice from the cashew fruit shall be extracted only under the authority of a licence in Form E-22 granted by the Excise Inspector of the Taluka in which the cashew groves are situated.

(2) The application for the licence shall contain the following particulars:—

- (i) Name of the owner or the tenant of the cashew groves;
- (ii) Name of the groves and their situation;
- (iii) Probable quantity of the juice he expects to produce.

**71. Mode of selection of licensee.**— The licence for the manufacture of liquor from cashew juice shall be granted on the basis of an auction to be held in the following manner.

(1) Every year there shall be an auction of the right to manufacture liquor from cashew juice in relation to any zone or zones, as between bidders who undertake to manufacture the maximum quantity of liquor from that zone.

(2) The licence shall be granted to the bidder who undertakes to manufacture the highest quantity of liquor of <sup>38</sup>25<sup>0</sup> under proof or corresponding quantity of lesser strength.

(3) The amount of duty payable on the quantity of liquor undertaken to be produced by the bidder shall be paid by him in two equal installments. The first installment shall be

<sup>37</sup> Inserted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-08-1968, published in Govt. Gazette, Series I, No. 20 dated 17-8-1968.

<sup>38</sup> Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in Official Gazette, Series I, No. 38 dated 16-12-1971.



paid on the spot as soon as his bid is accepted and the second installment within such time as may be prescribed by the Commissioner.

**72. Procedure for auction.**— (1) A notice announcing the hour and the date on which the auction shall be held shall be published in the Government Gazette and in local newspapers at least 15 days before the date fixed for auction.

(2) The auction shall be held before a Committee consisting of:

- (i) The Commissioner;
- (ii) The Assistant Excise Commissioner; and
- (iii) The Excise Officer.

In the absence of any member, the Commissioner shall nominate the officer who shall substitute for the absentee member.

When the Commissioner is absent the Assistant Excise Commissioner shall take his place.

(3) For the purpose of the auction, all the cashew groves shall be grouped into zones and the minimum quantity of liquor to be produced from each zone shall be fixed by the Commissioner.<sup>39</sup>

(4) No bidder shall be admitted to the auction unless he makes a deposit, as earnest money of the amount not exceeding Rs.100/-, before the commencement of the auction for each zone. At the close of the auction the deposits made by the unsuccessful bidders shall be returned to them.

(5) If no bidder appears for the first auction or the offer is not accepted under the next succeeding sub-rule or any of the installment is not paid as prescribed by sub-rule (8) the auction shall be held for a second time after due notice has been published in the newspapers at least 8 days before the date fixed for auction. Thereafter, if the zones still remain unbid or any installment towards the bid accepted in the second auction is not paid under the same sub-rule (8), the zones shall be disposed of by tender otherwise at the discretion of the Commissioner.<sup>40</sup>

The Commissioner shall in the form prescribed invite tenders for the zones remained unbid in the first and second auctions. Every such tender shall accompany a receipt in the prescribed form for having deposited an amount of Rs. 100/- as earnest money. Separate tenders shall be submitted for each zone. The deposits made by the unsuccessful tenderers shall be returned to them.

(6) The Committee conducting the auction may at its discretion, refuse to accept the bid of any person on the ground that it is too low, or that such person has been

---

<sup>39</sup> Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gaz., Series I, No. 20 dated 17-8-1968.

<sup>40</sup> Substituted by Notification No. Fin(Rev)/2-35/GEN/2/103/69 dated 10-1-1974, published in O.G. Series I, No. 43, dated 24-1-1974.

convicted by a criminal Court or has previously been guilty of a breach of the conditions of a contract under the Act.

(7) If the highest bid is accepted by the Committee it shall be recorded and the signature of the bidder taken on the bidders list in token of his offer of that bid. No bid shall be allowed thereafter.

(8) On failure of any successful bidder to comply with the provisions of any of the preceding sub-rules of this rule or to pay the first installment under sub-rule (3) of rule 71, the deposit of Rs. 100/- made by him under sub-rule (4) of this rule shall be forfeited. Failure to pay the second installment within the period prescribed by the Commissioner under sub-rule (3) of rule 71 the first installment paid shall be forfeited. Any loss in excise duty caused to the Government by reason of fresh auction as a result of non-payment of any of the installments, shall be recoverable from the bidder as an arrear of Land Revenue.

**Explanation.**— For the purpose of this sub-rule, loss means the amount obtained from the difference between the excise duty on the minimum quantity of liquor to be produced from each zone as fixed under sub-rule (3) and the price for which zone has been actually disposed off by auction, tender or otherwise after deducting any amount forfeited under this sub-rule.

**73. Licence for manufacture of liquor.**— After the duty has been paid, the successful bidder shall declare within five days therefrom to the Excise Inspector of the respective taluka the number of stills and the places where he shall work them. On payment of annual licence fee for the working of the stills and on approval of the place where he shall work them, the Excise Inspector shall grant him a licence in Form E-23.

**74. Warehousing of liquor.**— All stills of each zone shall be established and worked at only one place which shall be of easy access and where a house or a room is available nearby for warehousing the liquor. The warehouse shall be under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. All the liquor as soon as produced shall be removed to the warehouse.

**75. Payment of duty.**— In cases where the zones are disposed of by tender or otherwise in accordance with the provision of sub-rule (5) of rule 72, the amount of highest offer accepted shall, in the first instance, be collected immediately after the acceptance of the same. Thereafter if the duty assessed on the production in such zones exceeds the amount of the highest offer, the excess duty shall be collected. If, on the other hand, the duty assessed on the production in such zones is less than the amount of the highest offer no refund shall be admissible<sup>41</sup>

In case of failure to pay the amount of the highest offer as aforesaid, the earnest money of Rs. 100/- shall be forfeited.

---

<sup>41</sup> Substituted by Notification No. Fin(Rev)/2-35/GEN/2/103/69 dated 10-1-1974, published in O.G. Series I, No. 43 dated 24-1-1974.

The provision of this rule and of sub-rule (5) of rule 72, shall *mutatis mutantis* apply to the zones disposed of otherwise than by auctions and tenders.

**76. Buying or Selling of juice.**— (1) The licensee shall be bound to buy the cashew juice for the price fixed by the Government at the place where he is authorized to work the stills for the manufacture of liquor. If he refuses to buy the juice or delays the buying in consequence of which the juice is damaged beyond its use for distillation he shall be ordered by the Assistant Excise Commissioner to pay the price of the juice to the owner thereof and pay into a Government Treasury, as a penalty, a sum not exceeding Rs.100/- within 8 days from the date of the order, failing which the Commissioner shall cancel the licence and confiscate the liquor in store. The price of the juice shall be paid to the owner thereof from the proceeds of the confiscated liquor.

When the licence is cancelled in such cases, the Commissioner shall dispose of such zones for the distillation of liquor in the remaining period at his discretion subject to approval of the Government.

(1A) <sup>42</sup>The Excise Inspector shall not issue transport permit for transporting cashew liquor from the warehouse of the licensee for 1/3 of the quantity of cashew liquor manufactured, unless the licensee produces written statements from the juice suppliers to the effect that their dues towards the cashew juice have been cleared.

(1B) <sup>43</sup>The licensee shall be bound to pay the price of the cashew juice within fifteen days from the date of supply failing which interest at the current Bank rate on loans will accrue from the date of supply.

(2) If the owner of the juice mixes or permits to be mixed with the juice any substance or water to augment its quantity, he shall be liable to a penalty not exceeding Rs.50/- to be levied by the Excise Inspector. In such case the licensed manufacturer may refuse to buy the juice.

(3) The owner or tenant of cashew groves is not bound to extract the juice from the cashew fruit, but once he extracts juice therefrom he is bound to sell it to the licensed manufacturer of the zone for the price fixed by the Government, unless he declares to and is authorized by the Excise Inspector to use it for purpose other than the distillation of liquor. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

**77. Diversion of cashew juice or cashew apples from one zone to the other.**<sup>44</sup>— The transport or removal of the cashew juice or cashew apples<sup>45</sup> produced in the area of one zone to the area of the other zone is strictly prohibited. The breach of the provision of

<sup>42</sup> Inserted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

<sup>43</sup> Inserted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No 38 dated 16-12-1971.

<sup>44</sup> Substituted by Notification No. Fin(Rev)/2-35/GEN/2/2714/69 dated 26-12-1970, published in Govt. Gazette, Series I, No. 40 dated 31-12-1970.

<sup>45</sup> Inserted by Notification No. Fin(Rev)/2-35/GEN/2/2714/69 dated 26-12-1970, published in Govt. Gazette, Series I, No. 40 dated 31-12-1970.

this rule shall render the owner of the juice liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

**78. Keeping of register.**— (1) The licensed manufacturer shall keep a register containing the following particulars:

- (i) Name of the cashew grove, if any;
- (ii) Name of the owner or tenant of the cashew grove;
- (iii) Registration number of the grove;
- (iv) Quantity of cashew juice received from cashew grove;
- (v) Quantity and strength of liquor produced in respect of each grove.

(2) The register shall be submitted to the respective Taluka Excise Station by the licensee not later than the end of June of the year for which the licence is granted. The breach of this rule, shall render the licensee liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

**79. Utensils, measures and testing instruments.**— The licenced manufacturer shall possess all the utensils necessary for distillation including alcoholometer of Gayth Lussac and measure of litres and its multiples. The breach of this rule shall render the licensee liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

**80. Strength of liquor.**— The strength of liquor produced shall not exceed 25<sup>0</sup> under proof.<sup>46</sup>

**81. To whom the manufacturer can sell.**— The licence for manufacture covers the right to sell the liquor on payment of duty by wholesale only.<sup>47</sup>

**82. Register of sale.**— The licensee shall keep also a register of sale in which he shall enter the name and address of the buyer, quantity and strength of liquor sold and the date on which sale took place.

**83. Removal of liquor.**— No liquor shall be removed from the warehouse or transported therefrom unless under a transit permit issued by the Excise Guard of the area.

**84. Disposal of liquor.**— The licensed manufacturer shall dispose of the liquor stored in the warehouse before the end of December of the year for which the licence has been granted<sup>48</sup> or within such time as may be prescribed by the Government, unless he obtains licence or permit for sale or possession as the case may be.

**85. Licence for manufacture of liquor from juice of sugarcane, pineapples, etc.** — The licence for manufacture of liquor from juice of sugarcane, pineapples, etc. or any

<sup>46</sup> Substituted by Notification No. 1/1/97-Fin(R&C)(B) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext-5) dated 2-4-1997.

<sup>47</sup> Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

<sup>48</sup> Inserted by Notification No. FD/F-111/2-35/part/3053/66 dated 2-2-1966, published in Govt. Gaz., Series I, No. 45, dated 3-2-1966.

other fruit or raw material shall be granted by the Commissioner on such terms or conditions as he may specify subject to approval of the Government.

**85A. Manufacture of country liquor.**<sup>49</sup>— The provisions of rules 41 to 52 shall be applicable *mutatis mutandis* to distilleries licensed to manufacture country liquor from raw materials other than toddy or cashew juice as well as to Government distilleries situated at Daman and Diu when they are leased to private persons to manufacture country liquor.

## CHAPTER IX

### Import, Export, Transport and Possession of Country Liquor

#### Import or Export

**86. Import or export of country liquor.**— A licence to import or export country liquor into or from the State shall be in Form E-2.

**87. Application for permit.**— When any licensed wholesale vendor of country liquor or manufacturer<sup>50</sup> desires to import or export country liquor into or from the State, he shall present a written application to the Commissioner containing *mutatis mutandis* the particulars prescribed for the import or export as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same.

#### Transport

**88. Transport of country liquor.**— A permit for transport of country liquor under section 5 shall be granted in<sup>51</sup> Form E-7A.<sup>52</sup>

**88B. Transport of country liquor for personal consumption.**<sup>54</sup>— The provisions of rule 19B shall *mutatis mutandis* apply to permits issued for taking country liquor for personal consumption outside Goa.

**89. Permit for possession beyond limit of retail sale.**— (1) Any person desirous of obtaining a permit for the possession of country liquor under section 8 shall make an application in Form E-8 stating:

- (a) the quantity required and the date on which it is to be purchased;
- (b) the occasion which renders the purchase necessary;
- (c) the place where the liquor is to be consumed.

(2) The permit shall be granted in Form E-9.

<sup>49</sup> Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series

<sup>50</sup> Substituted for the word "person" by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968 published in Official Gazette, Series I No. 20 dated 17-8-1968.

<sup>51</sup> Substituted by Notification No. Fin.(Rev.)/2-35/part/3-33-73(B) dated 21-10-1974, published in O. G. Series I No. 30 dated 24-10-1974.

<sup>52</sup> Substituted by Notification No. 1/1/97-Fin(R&C)(B) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext-5) dated 2-4-1997.

<sup>54</sup> New rule inserted by Notification No. Fin.(Rev.)CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971 and renumbered as 88B by Notification No. Fin.(Rev.)/2-35/4/74 dated 30-7-1974.

## CHAPTER X

**Licences for sale****Licences for wholesale and retail sale of any Liquor other than Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol<sup>55</sup>**

**90. Application and procedure for licence.** — (1) An application for a licence for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit or absolute alcohol shall be made to the Commissioner in Form E-28.<sup>56</sup>

(2) The Commissioner, after making such enquiry as he thinks necessary with regard to the particulars stated in the application, may grant a licence applied for.<sup>57</sup>

(3) The Commissioner will, however, not be bound to grant a licence applied for and may for reasons to be stated in the application, may grant a licence applied for.

(4) (a) No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop are within a radius of 100 meters from [an Educational Institution or a place of worship]<sup>58</sup>

(b) Omitted<sup>59</sup>

(c) No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop is within a radius of 100 meters from a Harijan Basti or a Labour Colony:

Provided that a licence may be granted by the Commissioner with prior approval of the Government in the derogation of the above restrictions contained in sub-rule (4), to a hotel or restaurant <sup>60</sup>[or such premises for retail sale/wholesale of foreign liquor or Indian made foreign liquor or country Liquor in sealed bottles][or for consumption on the premises]<sup>61</sup> which the Government consider proper with a view to promote Tourism in the State.

(5) There shall be the following types of licences for sale of foreign liquor, Indian made foreign liquor and country liquor, namely<sup>62</sup>:—

- (i) Licence for wholesale of foreign liquor, Indian made foreign liquor or country liquor;
- (ii) Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor for consumption in the premises; and

<sup>55</sup> Substituted by Notification No. Fin.(Rev.)2-35/49/75 dated 29-12-1976, published in O. G. Series I, No. 42 dated 13-1-1977.

<sup>56</sup> Substituted vide Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O. G. Series I, No. 1 dated 3-4-1980.

<sup>57</sup> Substituted vide Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O. G. Series I, No. 1 dated 3-4-1980.

<sup>58</sup> Substituted vide Notification No. 2/3/97-Fin.(R&C) dated 24-9-1990.

<sup>59</sup> Substituted vide Notification No. 2/3/97-Fin. (R&C) dated 24-9-1990.

<sup>60</sup> Substituted vide Notification No. 2-3-87-Fin(R&C) dated 24-9-1990, published in O. G. (Ext-2) Series I, No. 25 dated 25-9-1990.

<sup>61</sup> Substituted vide Notification No. 1/14/98 - Fin(R&C) dated 14-10-1998.

<sup>62</sup> Substituted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971 published in O. G. Series I, No. 38 dated 16-12-1971.

(iii) Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor in sealed bottles.

(6) On receipt of the sanction, the Excise Inspector in whose jurisdiction the premises of the applicant are situated shall issue licence in Form E-24, Form 25-A as may be applicable.<sup>63</sup>

(7) The licence fee shall be paid by the licensee in two equal installments, first, before issue of licence and the second in the first month of the second semester of the financial year.

(8) When the business is started in the course of the second semester only half of the annual fee shall be payable.

(9) The Commissioner may, if he is satisfied that the financial conditions of licensee so requires authorise the retail vendors to pay the fee in four equal installments, each in the first month of each quarter of the financial year.

<sup>64</sup>(10) The Commissioner may, if he is satisfied that sufficient and good reason exist, for authorizing additional points for effecting sale in the licensed premises meant for consumption of foreign liquor only may grant additional such points on an application made by the licensee.

<sup>65</sup>(11) No licensee having a licence for retail sale of Indian made foreign liquor and country liquor and or Foreign Liquor for Consumption on premises shall carry out the business in the “name and style” which denotes any religious name.”

90 A- Deleted<sup>66</sup>.

**91. Period of licence and its renewal<sup>67</sup>**— (i) Licences for sale other than occasional licences shall be granted for a period not exceeding three financial years. The application for renewal shall be made to the Commissioner within 15 days before the expiry of licence. If the application is granted, the first installment shall be paid in advance before the licence is renewed.

(ii) The Excise Inspector shall within 8 days from the expiry of the licence issue notices in the form prescribed by the Commissioner to those licensed vendors who have not submitted their applications for renewal within the time prescribed under sub-rule (i)

(iii) If the licensed vendor who has been served with a notice under sub-rule (ii) fails to apply for renewal within 8 days of service of such a notice, the licence shall automatically stand cancelled.

<sup>63</sup> Substituted by Notification No. Fin. (Rev.)/2-35/49/75 dated 29-12-1976, published in O.G. Series I, No. 42 dated 13-1-1977.

<sup>64</sup> Inserted by Notification No. 11/1/2000-Fin(R&C)-I dated 31-3-2000 published in O.G. Series I No. 53 (Ext. 6) dated 31-3-2000.

<sup>65</sup> Inserted by Notification No. 32/1/2004-Fin(R&C)/Part dated 26-6-2009 published in O.G. Series I No. 14 dated 2-7-2009.

<sup>66</sup> Deleted by Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O.G. Series I, No. 1 dated 3-4-1980.

<sup>67</sup> Substituted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

**92. Occasional licence.**— Occasional licences for the retail sale of liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Excise Inspector in whose jurisdiction the stalls are established on payment of the respective fee fixed in the Schedule. Occasional licences for retail sale of liquor shall be granted by the Assistant Excise Commissioner for the nights from 9 p.m. to 5 a.m. for stalls or bars in connection with ballroom dances on payment of the fee.<sup>68</sup>

**Licences for Wholesale and Retail Sale of Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol.**<sup>69</sup>

**93. Licence for wholesale and retail sale.**<sup>70</sup>— Licence for wholesale or retail sale of denatured spirituous preparations, denatured spirit and rectified spirit or absolute alcohol shall be issued by the Excise Inspector of the Taluka in which the premises of the vendor are situated with the previous sanction of the Commissioner. The rules 90 and 91 *mutatis mutandis* shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this State.

**94. Bottling.**— The licence for wholesale shall cover right to bottle denatured or rectified spirit or absolute alcohol. The provision of rule 53(4) shall be applicable for the bottling thereof.

**95. Limit of retail sale.**— The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles.

**General Provisions**

**96. Prohibition of sale.**— (1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor—

- (a) to drivers and conductors of motor buses, taxies and lorries, when on duty, or
- (b) to persons known or believed to be intoxicated, or
- (c) to persons known or suspected to be about to take part in a riot or disturbance of the public place.

(2) No liquor shall be sold in exchange of any commodity or article or any other goods.

(3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

**97. Warehouses for licensed vendors.**— No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permit issued by the Excise Inspector of the Taluka in which

<sup>68</sup> Substituted by Notification No. Fin.(Rev.)2/35/15/75 dated 13-4-1976 published in O.G. Series I, No. 4 dated 23-4-1976.

<sup>69</sup> Substituted by Notification No. Fin. (Rev.)2-35/49/75 dated 29-12-1976 published in O.G. Series I, No. 42 dated 13-1-1977.

<sup>70</sup> Substituted by Notification No. Fin.(Rev.)2-35/49/75 dated 29-12-1976 published in O.G. Series I, No. 42 dated 13-1-1977.



such premises are situated. No warehouse other than the bonded warehouse shall be permitted to establish in Taluka other than in which such premises are situated. No warehouse shall have any connecting link with residential premises.

**98. Prohibition of employment by the licensee.**— No licensed vendor shall employ on his licensed premises person—

- (a) Under the age of 18 years, or
- (b) Suffering an infectious disease.

**99. Days and hours during which licensed premises may be kept open.**— <sup>71</sup>[(1) The licenced premises for retails sale of Foreign Liquor, Indian made foreign liquor or country liquor for consumption on the premises may be kept open from 9.00 a.m. to 11.00 p.m. only.”;]

(2) All other licensed premises for sale of liquor may be kept open from 08.00 hrs. to 21.00 hrs.

<sup>72</sup>[(2A) The Government may allow sale of liquor beyond the timings as specified in sub-rules (1) and (2) on payment of additional fee, as notified.”;]

(3) The Government may allow the sale of liquor after the prescribed hours for special reason or in special cases.

(4) The Government may, if it is satisfied that it is necessary in the public interest, direct that in any local area licensed premises shall be closed on such days or such hours as may be specified in this regard.

(5) The vendor shall keep his licensed premises, other than the Hotels, Restaurants and Clubs, closed for sale of liquor one day in every week at his choice after the approval by the Excise Inspector. The day of closure shall be indicated in the licence.

<sup>73</sup>["Provided that the Government may allow licenced premises to be kept open on weekly closure day, except on such day as declared as “dry day”, on payment of surcharge as notified by the Government.”;]

<sup>74</sup>["(6) The premises having “occasional licence” for retail sale of Indian Made Foreign Liquor, Country Liquor and/or Foreign Liquor, for consumption, shall be kept open from 9.00 a.m. to 11.00 p.m. only. The Government may allow such premises to be kept open beyond said timings on payment of additional fee as notified.”;]

<sup>71</sup> Substituted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.

<sup>72</sup> Inserted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.

<sup>73</sup> Inserted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.

<sup>74</sup> Inserted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.

**100. Licensed premises for sale of liquor shall not have connecting link with residential premises.**— No licensed premises for sale of liquor shall have any connecting link with residential premises.

**101. Accounts of transactions.**— (1) Every licensed vendor shall keep true account of the daily transactions stating:

- (a) Quantity and strength of liquor purchased or taken into the premises for sale;
- (b) Quantity and strength of liquor sold or delivered or removed;
- (c) Balance at the end of each month.

(2) After 7 days after close of each month, every licensee shall submit to the Commissioner of Excise a monthly return showing the quantity of dutiable goods received, the quantity remained on payment of duty and such other relevant particulars as above.<sup>75</sup>

(3) Non-compliance of records and submission of accounts of transaction will amount to an offence under the Act which may attract suspension of licence in extreme cases.<sup>76</sup>

**101-A- How registers and stock accounts to be maintained.**— (1) Where any person is required by these rules to maintain any register or stock account in respect of goods manufactured or stored by him, he shall—

- (i) at the time of making any entry, insert the date when the entry is made.<sup>77</sup>
- (ii) correctly keep such account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry thereof which is untrue in any particulars;
- (iii) keep the account of Register at all times ready for inspection of the Excise Officer and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that Officer.

(2) Any person who fails to enter the required particulars within the time specified in the relevant rules, or who fails to keep such account or register, as the case may be, or to deliver it upto Excise Officer on demand or who obstructs or hinders such officers in making any minute therein or extract therefrom or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.

<sup>75</sup> Inserted vide Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.

<sup>76</sup> Inserted vide Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.

<sup>77</sup> New rule-added by Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.

**102. Persons debarred from holding licences without the previous sanction of the Government.**— Save with the express permission in writing of the Government,—

(1) No person holding or having an interest in a licence for the manufacture of Indian made foreign liquor in a Taluka may hold or possess any interest in a licence for the retail sale of country liquor in the same Taluka.<sup>78</sup>

(2) No person shall hold or have an interest in two or more shops for the wholesale or retail sale of the same kind of liquor in the same city or town or village.

(3) Deleted.<sup>79</sup>

**103. Sign-Board.**— A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian made foreign liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

**104. Transfer of a licence or a shop.**— (1) A licence granted under Rule 90 to an individual or an association of individuals such as a firm and a legal person such as a company is purely personal and is not transferable.<sup>80</sup>

(2) The Commissioner may, however, on an application under this sub-rule by a person succeeding otherwise than by testamentary succession to the estate or any part of the estate of a person holding a licence, permit such person the use of the licence despite the location of the premises within prohibited limits specified in Rule 90 and in that case call for the licence and change the name of licensee by incorporating the name of the person so succeeding.

(3) No liquor shop shall be transferred from one licensed premises to another premises unless the licensee has obtained previous written permission to do so from the Commissioner and while granting such permission the Commissioner shall have due regard to the restrictions specified in Rule 90.

(4) No liquor shop shall be transferred by any licensee to another person unless such person has procured a written permission from the Commissioner to do so or procured a valid licence therefor. The Commissioner may permit the continuance of the liquor shop in the premises in case of such transfers despite the location of the premises within prohibited limits specified in Rule 90.

(5) When a licence has been granted to an association of individuals, no new individual shall be admitted to the said association without the written permission from the Commissioner.

(6) The Commissioner shall enter the description of the new premises in the licence whenever a liquor shop is transferred from one licensed premises to another licensed premises.

---

<sup>78</sup> Substituted vide Notification No. 2/3/87 Fin.(R&C) dated 12-11-1990.

<sup>79</sup> Deleted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

<sup>80</sup> Substituted vide Notification No. Fin.(R&C)/2-35/23/Part/1/72 dated 22-10-1980, published in O. G. Series I No. 31 dated 30-10-1980.

(7) The provisions of this rule shall *mutatis mutandis* apply to licences issued under rules, 41, 43, 53 or 54.

## CHAPTER XI

### Miscellaneous

#### Disposal of the confiscated Articles

**105. Confiscated articles to be sent to Excise Officer.**— When anything is confiscated under the Act, the same shall be made over to the Excise Inspector concerned.

**106. Disposal of articles, goods, things and conveyances.**— (1) All articles or goods or things or conveyances of the value exceeding Rs. 100/- confiscated under the Act by order or a Magistrate or Commissioner or any other officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Excise Inspector concerned.

(2) All articles or goods or things of the value not exceeding Rs. 5/- shall be disposed off by the Excise Inspector as he may think fit.

(3) All articles, goods, things or conveyance of the value of Rs. 5/- to Rs.100/- shall be disposed off by the Excise Inspector in such manner as the Commissioner may direct.

(4) The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only to licensed dealer or manufacturers of liquor, as the case may be.

(5) The process of the sale of disposal shall be credited to the Government.

**107. Sale or disposal to be deferred pending an appeal.**— The sale or other disposal of anything confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off:

Provided that an perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be and the sale proceed shall be credited to the Government, refund being made thereof in case the appeal is admitted.

#### Rewards

**108. Rewards.**— (1) In any case in which a penalty or confiscation has been adjudged under the Act, a reward not exceeding half of the sale proceeds of the liquor and other articles confiscated plus the amount of the fine imposed, if any, shall be granted in such proportions as the Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized:

Provided always that aggregate amount of the reward thus granted in each case by the Commissioner shall not exceed [Rs. 500/-]<sup>81</sup>.

<sup>81</sup> Substituted by Notification No. Fin.(Rev.)/20-3/part/525/67 dated, published in Govt. Gaz. Series I, No. 8 dated 25-5-1967.

Reward exceeding Rs. 500/-<sup>82</sup> will be granted by the Government.

(2) The Commissioner may incur at his discretion expenditure not exceeding Rs. 25/- in each case for the employment of informers or for any other purpose connected with the prevention or detection of any offence under the Act.

(3) Where substantive sentences of imprisonment are passed by Magistrates, and no fine or confiscations are realized, rewards may be paid according to the importance of the case in the discretion of the Government.

(4) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest.

(5) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure of arrest.

(6) No reward shall be granted for officers above the rank of Superintendent of Excise. The reward or its share allotted to Government servants shall be distributed to them in proportion to their salaries.

### Overtime

**109. Overtime Fee.**— When a manufacturer or a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on sundays and public holidays and between 18 hrs. and 10 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowances such officer is entitled to under service rules.

**110. Application for overtime.**— The application shall be made to Excise Inspector of the Taluka in which the warehouse or licensed premises are situated at least two days before the day in which services of the officer are required.

**111. Payment of overtime fee.**— After completion of overtime work, the manufacturer or dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Excise Inspector, concerned and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due.

The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of challan of the overtime fee paid into the treasury.

### Refund of Excess Duty paid

**112. Application for refund.**— Application for refund of duty paid shall be made to the Commissioner in which the particulars of the claim shall be clearly specified. When the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government Treasury.

---

<sup>82</sup> Substituted by Notification No. Fin.(Rev.)/20-3/part/525/67 dated, published in Govt. Gaz. Series I, No. 8 dated 25-5-1967.

### Check-Post

**113. Establishment of Check-posts.**— (1) To check the import and export of liquor, check-post shall be set up at such places as may be found necessary by the Commissioner.

(2) A Supervisor or an Excise Guard shall be in charge of the check-post.

(3) All vehicles shall stop at the Check-Post and may proceed further only after clearance is given therefor by the Officer-in-charge of such check-post.

(4) All vehicles carrying consignment of molasses shall stop at the check-post for obtaining clearance from the Officer-in-charge of such check-post. Before giving such clearance, the Officer-in-Charge shall ensure that the fees prescribed for import/export of molasses are duly paid into the Government Treasury and also verify the documents accompanying the consignment of molasses regarding quantity, place of origin, destination and other relevant details.

(5) The Officer-in-charge shall submit a statement giving therein the details of consignment of liquor/molasses alongwith vehicle numbers at the end of week to the Commissioner of Excise and a copy of such statement shall be endorsed to the Excise Inspector having jurisdiction over the “check-post”.

### Control of the Administration and Powers of Officers

**114. Control of the Administration under the Act.**— (1) Subject to the directions of the Government, the Commissioner shall have control of all other officers exercising functions under the Act.

(2) The Assistant Excise Commissioner, subject to the directions of the Commissioner shall control all officers subordinate to him.

(3) The Superintendent of Excise shall control the Inspectors, Sub-Inspectors of Excise, Supervisors and Guards subject to the control and direction of the Commissioner and Assistant Excise Commissioner.<sup>83</sup>

**114A. Commissioner may exercise powers of any other officer.**— The Commissioner may perform himself all or any of the duties or exercise himself all or any of the powers that are assigned or delegated, as the case may be, to any officer under these rules.<sup>84</sup>

### Power of Officers

**115. Delegation of powers by Commissioner under sub-sections (7) of section 3.**<sup>85</sup>— The Commissioner may delegate all or any of his powers vested in him under section 4 read with Rules 5(3), 9(3), 10A, 13(1), 32, 38(1) and 87; section 5 read

<sup>83</sup> Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Govt. Gaz. Series I, No. 27 dated 6-10-1966.

<sup>84</sup> Inserted by Notification No. Fin.(Rev.)2-35/AR/723/68 dated 3-8-1968, published in Govt. Gaz. Series I, No. 20 dated 17-8-1968.

<sup>85</sup> Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Official Gaz. Series I, No. 27 dated 6-10-1966.

with Rules 10A, 19, 35, 39 and 88; section 8 read with Rules 20, 36 and 40; section 16(2)(a); section 18; Rules 14, 15, 17, 19B and 88B to the Assistant Commissioner of Excise, Superintendent of Excise, Excise Officer, Inspectors of Excise, <sup>86</sup>Sub-Inspectors of Excise, <sup>87</sup>Upper Division Clerks, Lower Division Clerks and Excise Guards.

**116. Powers and duties of Officers.**— (1) All Excise Officers of the State not below the rank of Sub-Inspectors of Excise and Lower Division Clerks may exercise the powers conferred by sections 23, 24, 25 and 27:

Provided that power to seize and detain any liquor or article or search any person, vessel, vehicle, animal or package under section 25, may be exercised at the Check-post by the Supervisor or the Excise Guard in charge of such Check-post:

Provided further that in the Talukas of Salcete, Canacona and Pernem any Excise Guard may exercise the powers conferred by sections 25 and 27.<sup>88</sup>

(2) All Excise Officers of the State including Excise Guards may exercise the powers mentioned in section 26.

(3) All Central Excise and Custom Officers not below the rank of Inspector of Central Excise and Preventive Officer of Customs, may exercise the powers under section 25 to seize and detain excisable articles such as intoxicating drugs and opium as defined in clauses (kkk) and (oo) respectively of section 2 of the Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such excisable article to be or to be concealed.<sup>89 90</sup>

(4) All Police Officers not below the rank of Assistant Sub-Inspector may exercise the powers conferred by sub-section (2) of section 23, proviso to sub-section (1) of section 24, sub-section (1) of section 25, sub-section (3) of section 27 and sub-section (1) of section 36(A).<sup>91</sup>

Provided that all Police Officers not below the rank of Head Constables may also exercise the powers conferred by sections 25 and 27.

**117. Certificate under sub-section (2) of section 25.**— A certificate to be given under sub-section (2) of section 25, shall be in the Form E 26.

**118. Payment of dues under the Act and the Rules.**— The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by chalan in Form E 27.

<sup>86</sup> Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Govt. Gaz., Series I, No. 27 dated 6-10-1966.

<sup>87</sup> Substituted vide Notification No. 1/7/80- Fin.(R&C)II dated 24-10-1988.

<sup>88</sup> Added by Notification No. FD/F.111/2-35/826/part/65/66 dated 22-1-1966, published in Govt. Gaz., Series I, No. 44 dated 27-1-1966.

<sup>89</sup> Inserted by Notification No. Fin.(Rev.)2-35/11/74 dated 19-3-1975, published in O.G. Series I, No. 52 dated 29-3-1975.

<sup>90</sup> Substituted for the words "All police officers No. below the rank of Police Sub-Inspector and all" by Notification No. 1/21/81-Fin. (RC) dated 22-10-1981.

<sup>91</sup> Substituted vide Notification No. 1/21/81 Fin.(RC) dated 22-10-1981, published in O.G. Series I, No. 30 (Ext.) dated 22-10-81.

**119. Execution of the bond.**— When any bond or agreement prescribed by the Act is to be executed, it shall be accepted on behalf of the Government either by the Commissioner or by the person specifically authorized by him in this behalf.

### Forms

**120. Forms.**— The Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

121. Deleted.<sup>92</sup>

**122. Delay in payment of licence fees.**— When any annual licence fee or its installment as the case may be is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licensee an additional amount equivalent to 2% of such licence fee or installment of each month of delay or its fraction or rupee one whichever is higher, without prejudice to clause (a) of sub-section (2) of section 16 of the Principal Act.<sup>93</sup>

---

<sup>92</sup> Deleted by Notification No. Fin.(Rev.)/2-35/15/75/D dated 13-4-1976, published in O.G. Series I, No. 4 dated 22-4-1976.

<sup>93</sup> Additional rule added by Notification No. FD/F.111/2-35/part/1327/65 dated 20-9-1965 published in Govt. Gaz. Series I, No. 28 dated 30-9-1965.



## ANNEXURE XXVIII

**Notification**

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 6 ½” wide and 7 ½” deep to the top of the flap with a 2 ¼” box pleat in the center. Two expanding pockets below waist (pleat at the sides) 9 ½” wide at the top, 10 ½” 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 3 ½” deep and 10 ¾ 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"X3/4" (White metal).

## **B – WORKING DRESS**

The following articles may be worn for work of an unformal 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 woolen.

**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 2 ½" 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 2 ½" 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) stit ched 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 "GOA EXCISE" 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/-<br>and renewal grant of Rs. 250/-<br>after completion of each five<br>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 prorate 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  
(See Rule 5)

Court fee Stamp Rs. 10/-
--------------------------------

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).

GOVERNMENT OF GOA  
**DEPARTMENT OF EXCISE**  
 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

(See Rule 12)

Court fee Stamp Rs. 10/-
--------------------------------

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 Ltrs.	Proof Ltrs.	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).  
Government of Goa.

\_\_\_\_\_

GOVERNMENT OF GOA  
**DEPARTMENT OF EXCISE**  
 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 for ....from 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.

(Series I, No. 49 dated 8-3-96 Ext. Gazette)

Place....

Date....

Signature and designation of  
the 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 6-3-96

FORM 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 ....  
Date.

[ Signature (s) obligor(s)]

- 1) Surety
- 2) Surety

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

Witnesses (1)  
(2)

Address (1)  
Address (2)

Occupation (1)  
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 ...

Date ...

Signature (s) of obligor (s)

1) Surety

2) Surety

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

Witnesses (1)  
(2)

Address (1)  
Address (2)

Occupation (1)  
Occupation (2)

Accepted

Panaji, ... 20... ..

Excise Commissioner.

GOVERNMENT OF GOA  
**Department of Excise**

FORM E-7  
(See Rules 19, 35, 39)

**Permit for transport of duty paid Indian made foreign liquor/denatured  
spirit/rectified spirit/country liquor**

No. ...

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 alongwith 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)

GOVERNMENT OF GOA  
**DEPARTMENT OF EXCISE**

**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 warehouse**

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 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 ...

Accepted  
Panaji

(Excise Commissioner)



## FORM E-12

(See Rule 22)

GOVERNMENT OF GOA

**DEPARTMENT OF EXCISE****Licence for a Private Bonded Warehouse**

The 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.

Place .....

Date .....

(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)

GOVERNMENT OF GOA

**DEPARTMENT OF EXCISE**

**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)

GOVERNMENT OF GOA

**DEPARTMENT OF EXCISE**

**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)

GOVERNMENT OF GOA

**DEPARTMENT OF EXCISE****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)]

GOVERNMENT OF GOA

**DEPARTMENT OF EXCISE****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 matriz	Number & kind of trees	Period of tapping	Remarks

Owner .....

.....

.....

Tapper .....

.....

Dated ... 20...

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

GOVERNMENT OF GOA, DEPARTMENT OF EXCISE FORM E 18 [See Rule 56(3)] Year 200... Tree Tax & Excise Duty Excise Station ..... Chalan No. .... Village ..... Tapper ..... Property ..... Situated at ..... Registered under No. .... In the name of ..... Number and kind of trees To be tapped ..... Tapping period ..... Declaration No. .... Date ..... Excise Guard Countersigned.	Installment of Chalan No. .... Excise Station <b>NOVEMBER</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>SEPTEMBER</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>JULY</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>MAY</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>MARCH</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>JANUARY</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector
	AMOUNT COLLECTED Tax Duty Fine Total Rs. P. Rs. P. Rs. P. Rs. P. January ..... February ..... March ..... April ..... May ..... June ..... July ..... August ..... September ..... October ..... November ..... December ..... ..... 20 ..... Excise Inspector Total .....	Installment of Chalan No. .... Excise Station <b>DECEMBER</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>OCTOBER</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>AUGUST</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>JUNE</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector	Installment of Chalan No. .... Excise Station <b>APRIL</b> Tree tapping ..... Tree Tax Rs. .... Excise Duty Rs. .... Fine for late ..... Payment Rs. .... TOTAL ..... Paid on ..... ..... 200..... Excise Inspector

FORM E 19  
[See Rule 56 (5)]  
GOVERNMENT OF GOA  
**Department of Excise**  
Licence for tree tapping

Excise Station .....

No. .... Year .....

..... resident of.....Taluka .....

has been licensed for tapping .....coconut  
licensed been trees for ..... from ..... the  
grove ..... situated at ..... and  
No. .... belonging to ..... residents  
of .....entered of .... Nos. ... entered in the  
register in this office under Nos. ....

This Licence is valid from the month of ...  
to ..... 20.....

Excise Station ....., 20.....

The Excise Inspector

FORM E 19  
[See Rule 56 (5)]  
GOVERNMENT OF GOA  
**Department of Excise**  
Licence for tree tapping

Excise Station .....

No. .... Year .....

..... resident of.....Taluka .....

has been licensed for tapping .....coconut  
licensed been trees for ..... from ..... the  
grove ..... situated at ..... and No.  
..... belonging to ..... residents  
of .....entered of ....Nos. ... entered in the  
register 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)]  
GOVERNMENT OF GOA  
**DEPARTMENT OF EXCISE**

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

<b>Counter folio</b>	<b>Original</b>
FORM E - 21 [See Rules 69 & 83] GOVERNMENT OF GOA <b>DEPARTMENT OF EXCISE</b>	FORM E - 21 [See Rules 69 & 83] GOVERNMENT OF GOA <b>DEPARTMENT OF EXCISE</b>
Transit permit for transport of country toddy tapper/cashew bidders.	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 .....	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.	The duty of Rs. .... due on the above quantity has been collected by me.
Place .....	Place .....
Date .....	Date .....
<b><i>The Excise Guard</i></b>	<b><i>The Excise Guard</i></b>

GOVERNMENT OF GOA  
**DEPARTMENT OF EXCISE**  
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,

Government of Goa

**DEPARTMENT OF EXCISE**

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 every .....

The Excise Inspector



GOVERNMENT OF GOA  
**DEPARTMENT OF EXCISE**  
FORM E – 25

[See Rules 90(5), and (6)  
Excise Station of ..... Taluka]

**Licence for Retail sale of foreign liquor/Indian made foreign liquor/country liquor for consumption on the premises**

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 every .....

The Excise Inspector

**DEPARTMENT OF EXCISE**  
FORM E – 25A

[See Rules 90(5), (6) and 93  
Excise Station of ..... Taluka]

**Licence 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 premises**

Register No. ....  
Name of licence-holder.....  
Locality .....

This 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 every .....

The Excise Inspector

<b>Counterfoil</b>	<b>Original</b>
<p>FORM E 26 [See Rule 117] GOVERNMENT OF GOA DEPARTMENT OF EXCISE</p>	<p>FORM E 26 [See Rule 117] GOVERNMENT OF GOA DEPARTMENT OF EXCISE</p>
Excise Station .....	Excise Station .....
No. .... Year .....	No. .... Year .....
<p>I hereby certify that having searched Shri .... ...vessel/raft/vehicle/animal/package/receptacle as described below at ..... hours today, I did not find any liquor concealed thereon.</p>	<p>I hereby certify that having searched Shri .....vessel/raft/vehicle/animal/package/recepta -cle as described below at ..... hours today, I did not find any liquor concealed thereon.</p>
Description of:	Description of:
Place and date:	Place and date:
The Excise.....	The Excise.....

FORM E - 27

**DEPARTMENT OF EXCISE**

Challan No. ....

**Treasury/Sub-Treasury  
Cash paid into the  
State Bank of India at .....  
State Bank of Surashtra**

**ORIGINAL  
DUPLICATE  
TRIPLICATE  
QUADRUPPLICATE**

To be filled by the remitter

To be filled in by the  
departmental officer

Quantity

By whom Tendered	Description of goods	Strength Litres	Bulk Litres	Proof duty	Rate of Rs. P.	Amount Account	Head of Bank	Order to the
1	2	3	4	5	6	7	8	9
							0.39 State Excise	Date Correct..... Excise..... Receive and grant receipt  Signature Designation
Total amount (in words) Rupees .....							Treasury Officer	Accountant.

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 Fee Stamp of Re. 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.

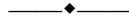
*Yours faithfully,*

Signature of Applicant

Place: .....

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.

**Notification**

No. 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.

[Published in Govt. Gazette, Series I No. 47 dated 20-11-1964 (Ext.)].

**Notification**

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.

(Published in Govt. Gazette, Series I No. 6 dated 11-2-1965).

---

**Notification**

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.

(Published in Official Gazette No. 27, Series II, dated 30-9-65).

---

**Notification**

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):—**

(i) Loss in transit by leakage or evaporation of spirits imported 0.25 % by land into the State for manufacture of IMFL/fortified wines other than transported within the State.	Actual loss or whichever is less
(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 bend	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 100 kgs. of such grapes.
(ii) White Grapes	45 litres or actual quantity whichever is higher for every 100 kgs. 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 of 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.

[Published in the Official Gazette Series I No. 52 (Ext. No. 3) dated 30-3-2002]

---

### Notification

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.

(Published in the Official Gazette, No. 18 Series II dated 29-7-1971).

**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.

(Published in Official Gazette, Series II No. 50 dated 09-3-1972).

---

**Notification**

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.

(Published in Official Gazette, No. 50, Series II dated 9-3-1972).

---

**Notification**

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. In case 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.

(Published in Official Gazette, No. 2, Series III dated 13-4-1972)

---

### Notification

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.

(Published in Official Gazette No. 31, Series II dated 2-11-1972).

---

### **Notification**

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.

(Published in Official Gazette, Series II No. 13 dated 27-6-1974).

---

### **Notification**

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.

(Published in Official Gazette, Series II No. 13 dated 27-6-1974).

**Notification**

No.1/1/2001-Fin(R&amp;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.

**Notification**

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).

(Published in the Official Gazette, Series II No. 43 dated 24-01-1975).

**Notification**

No. 1/1/2001-Fin(R&amp;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.

(Published in the Official Gazette, Series II No. 27 (Extraordinary) dated 4-10-2000).

**Notification**

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.

(Published in the Official Gazette, Series II No. 49 dated 06-03-1980).

---

**Notification**

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.

(Published in Official Gazette, Series I No. 52 dated 27-3-1980).

---

**Notification**

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) bhang, 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.

(Published in the Official Gazette, Series II No. 19 dated 8-8-1974).

---

**Notification**

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.

(Published in the Official Gazette, Series II No. 30 dated 24-10-1974).

---

**Order**

No. 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.

(Published in the Official Gazette, Series II No. 22 dated 28-8-1980).

**GOVERNMENT OF GOA, DAMAN & DIU**  
**Finance Department (Revenue)**

—  
**Notification**

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.

<sup>1</sup> 1(a)	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)	Whose maximum retail price is upto Rs. 70/- per 750 ml.	Rs. 10/- per bulk litre
(ii)	Whose maximum retail price is above Rs. 70/- upto Rs. 225/- per 750 ml.	Rs. 31.50 per Bulk litre
(iii)	Whose maximum retail price is above Rs. 225/- upto Rs. 500/- per 750 ml.	Rs. 40/- 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
<sup>2</sup> 1(a)(a)	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
<sup>3</sup> 1(b)(i)	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.

<sup>1</sup> Item 1 (a) substituted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O. G (Ext.) Series 1 No.32 dtd. 10/11/2008.

<sup>2</sup> Item 1(a) (a) inserted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 O. G. (Ext.) Series 1 No.17 dtd. 20/7/2009.

<sup>3</sup> 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.

1(b)(ii)(a)	<sup>4</sup> Omitted	
1(b)(ii)(b)	<sup>5</sup> Omitted	
1(b)(ii)(c)	<sup>6</sup> Omitted	
<sup>7</sup> 2.(a)	Milk punch and wines without using rectified spirit/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 and sold in the State of Goa.	
(i)	Whose maximum retail price is upto Rs. 100/- per bottle of 750 ml.	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)	Milk punch and wines manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation 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. 50/- per bottle of 750 ml.	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

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> 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

<sup>7</sup> Item 2 (a) and 2 (b) substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O.G. (Ext.) Series I No. i32 dtd. 10-11-2008.



2(c)	<sup>8</sup> Omitted	
<sup>9</sup> 3	Beer Manufactured in the State of Goa/Imported from the rest of India and sold in the State of Goa	
<sup>10</sup> (a)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is up to Rs. 50/- per bottle of 650 ml.	Rs. 10/- 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)	<sup>11</sup> Omitted	
3 b(ii)	<sup>12</sup> Omitted	
(c)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceeds 8% v/v or 14.03% of proof spirit and whose 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 proof spirit but does not exceeds 8% v/v or 14.03% of proof spirit and whose maximum retail price is above Rs 50/- per bottle of 650 ml.	Rs. 25/- per bulk litre
<sup>13</sup> 4(a)	Country liquor manufactured with rectified spirit/extra neutral 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 blended thereof	Re. 1/- per bulk litre
5.	Cashew liquor	Re. 1.50/- per proof litre
<sup>14</sup> 6.	Duty on Excise in form of Health Surcharge in addition to the rates 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 Goa.

The 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.

<sup>8</sup> 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.

<sup>9</sup> Item 3 substituted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 Official Gazette (Ext.) Series 1 No. 32 dtd. 10-11-2008.

<sup>10</sup> Substituted by Notification No. 1/1/2008-Fin (R&C) dtd. 28-7-2009 published in the Official Gazette, Series I No. 17 Extraordinary No. 2 dated 29-7-2009.

<sup>11</sup> 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

<sup>12</sup> 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

<sup>13</sup> 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-4) dated 23-4-2008.

<sup>14</sup> 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)

**PART- C**  
**Tree Tax per tree**

Coconut tree Rs. 10/- per year: cajuri and date tree Rs 3/- per month.

**PART- D**

**I – Manufacture**

<sup>15</sup> 1(a)	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/-
<sup>16</sup> (2)	Brewery units manufacturing beer.	Rs. 5,00, 000/-
<sup>17</sup> (3)	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.

<sup>18</sup> 4	(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 base material.	Rs. 25,000/-
	(b) without use of rectified spirit/extra neutral alcohol as a base material:- (i) By still with capacity not exceeding 150 B.L. (ii) In any other case	Rs. 50/- Rs. 1000/-
6	Blending of country liquor.	Rs. 20, 000/-
7	For manufacturing denatured spirituous preparations by using denatured spirit only.	Rs. 10, 000/-
8	For bottling of denatured spirit/denatured spirituous preparations/rectified spirit/neutral spirit/extra neutral alcohol/absolute alcohol/malt spirit/grape spirit/high bouquet spirit, etc.	Re. 0.20 per bottle subject to a minimum of Rs. 500/-
<sup>19</sup> 9	For bottling of country liquor and blended country liquor.	Rs. 2.50 per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 1000/- per annum.

<sup>15</sup> Substituted vide No.1/4/2003-Fin (R&C) dtd. 31-3-2003 published in O.G. Series I No. 52 (Ext. No.3) dtd. 31-3-2003.

<sup>16</sup> Substituted Vide Not. No.1/1/2004-Fin (R&C) dtd. 22-3-2004 (published in the O.G., Series I No. 51 (Ext.No.3) dtd. 22-3-2004.

<sup>17</sup> Item-3 substituted vide No.1/4/2003-Fin (R&C) dtd. 31-3-2003 published in O.G., Series I No. 52 (Ext. No.3) dtd. 31-3-2003.

<sup>18</sup> Item 4 to 13 substituted vide No.1/4/2003-Fin (R&C) dtd. 31-3-2003 published in O.G., Series I No. 52 (Ext. No.3) dtd. 31-3-2003.

<sup>19</sup> Substituted vide 1/1/2008-Fin(R&C) dtd. 28-7-2009 Official Gazette (Extraordinary No. 2) Series I No. 17 dtd. 29-7-2009.

<sup>20</sup> (10)	For bottling of beer	Re. 0.30 per bottle subject to a minimum of Rs. 50, 000/- per month
<sup>21</sup> (11)	(a) For bottling of wines and milk punch without using rectified spirit/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only.	Rs. 2.50 per case of capacity not exceeding 9 bulk litres or in 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.
<sup>22</sup> (12)	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 B.L. or in proportionate 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.

<sup>20</sup> Substituted vide Notification No. 1/1/2008-Fin (R&C) dtd. 28-7-2009 and published in the Official Gazette, Series I No. 17 (Extraordinary No. 2) dtd. 29-7-2009.

<sup>21</sup> Item 11 substituted vide Notification No. 1/1/2008-Fin (R&C) dtd. 10-11-2008 Official Gazette (Extraordinary) Series I No.32 dtd. 10/11/2008.

<sup>22</sup> Substituted vide Not. No.1/1/2008-Fin (R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Extraordinary) dtd. 29-7-2009

**II-Sale**

<sup>23</sup> 1.	For wholesale vendors of IMFL irrespective of annual turn over.	Rs. 30,000/-
<sup>24</sup> 2.	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. <sup>25</sup> [ ]
(7)	For retail vendors of foreign liquor for consumption on the premise:-	
<sup>26</sup> (a)	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)
<sup>27</sup> (b)	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.	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)(b)	Additional fees for hotels having casino licences issued by the Government irrespective of any category	Rs. 1 lac ]

<sup>23</sup> Item 1 to 6 were substituted vide No. 1/4/2003-Fin (R&C) dtd. 31-3-2003 published in the O.G., Series I No. 52 (Ext. No. 3) dtd. 31-3-2003 thereafter vide Not. No.1/1/2004-Fin (R&C) dtd. 22-3-2004 (published in the O.G., Series I No. 51 (Ext. No. 3) dtd. 22/3/2004 item 1 again substituted.

<sup>24</sup> Item-2 Omitted vide Not. No.1/1/2004-Fin (R&C) dtd. 22-3-2004 published in the O.G., Series I No. 51 (Ext. No. 3) dtd. 22-3-2004.

<sup>25</sup> The word and expression "No additional fees shall be applicable" omitted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O. G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>26</sup> Clause (a), (b) and (b)(b) inserted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No. 4) Series 1 No.3 dtd. 23-4-2008.

<sup>27</sup> Substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

28(c)	Other shops not covered under (a) and (b):- (i) Located in "A" class municipalities and coastal villages.	Rs. 2,500/-
	(ii) Located in Town other than "A" class municipalities	Rs. 1,500/-
	(iii) Located in villages other than coastal villages (Registered under the Goa, Daman & Diu Registration of Tourist Trade Rules, 1985)	Rs. 1,000/-
(d)	For retail sale of foreign liquor in packed bottles	Rs. 3,000/-
(8)	[Licence fees for hotels having a star category issued by India Tourism and A and B Category issued by Goa Tourism.	
29(a)	Hotels with 3 Star and above having 'A' Category issued by Goa Tourism	Rs. 1 lac
30(b)	Hotels with 2, 3 and 4 star and above having 'B' Category issued by Goa Tourism	Rs. 40,000/-
31(b)(b)	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	<sup>32</sup> [Rs. 7,000/-]
(d)	Bar/Bars-cum-restaurant to which Air-Conditioning facilities not available/provided and situated in Town/Cities other than 'A' class municipalities/coastal villages	<sup>33</sup> [Rs. 4,000/-]
(e)	Bar/Bars-cum-restaurant to which Air-Conditioning facilities not available/provided and situated in villages other than coastal villages	<sup>34</sup> [Rs. 2,000/-]
35(f) (a)	Bar/Bars-cum-restaurant to which Air-Conditioning facilities available/provided and situated in 'A' class municipalities/coastal villages	Rs. 15,000/- per annum
(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

<sup>28</sup> Substituted vide Notification No. 1/1/2008-Fin (R&C) dated. 28-7-2009 and published in O.G., Series I No. 17 (Ext.) dtd. 29-7-2009.

<sup>29</sup> Substituted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>30</sup> Substituted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>31</sup> Inserted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>32</sup> Substituted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>33</sup> Substituted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>34</sup> Substituted vide 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No.4) Series I No. 3 dtd. 23-4-2008.

<sup>35</sup> Clause (f) (a),(b) & (c) substituted vide 1/1/2008-Fin(R&C) (A) dated 23-4-2008 O.G. (Ext. No. 4) Series I No. 3 dated 23-4-2008.

(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)	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/-
<sup>36</sup> (11-A)	For retail vendor of beer and wine on counters	Rs. 15,000/- per annum
<sup>37</sup> (12)(a)	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/-

<sup>36</sup> Inserted Vide Notification No. 1/6/2006-Fin(R&C) (III) dated 31-3-2006 published in the Official Gazette, Series I No. 52 (Ext.No.3) dtd. 31-3-2006.

<sup>37</sup> Item 12 substituted Vide Not. No. 1/1/2004-Fin(R&C) dtd. 28-7-2009 published in the Official Gazette Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

(iii)	Vessel/craft having capacity more than 200 passengers	Rs. 20,00,000/-
(b)	Vessels other than referred to above	Rs. 50,00,000/-
	Explanation:	
(13)	For Wholesale vendors of rectified spirit or absolute alcohol or both.	Rs. 2,000/-
(14)	For retail vendors of rectified spirit or absolute alcohol or both	Rs. 500/-
(15)	For wholesale vendors of denatured spirit	Rs. 4,000/-
(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, Siquerim, 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.

**II A-Transfer**

Sr. No.	CATEGORIES	FEES FOR TRANSFER OF LICENCE		
		CITIES	TOWNS	VILLAGES
<sup>38</sup> [1.	Retail Sale of licence for sale of IMFL and CL in sealed bottles/in premises	Rs. 5,000/-	Rs. 2,000/-	Rs. 2,000/-
2.	Retail Vendors of IMFL and CL in hotels 'A' Category hotels 'B' Category hotels	Rs. 75,000/- Rs. 55,000/-	Rs. 75,000/- Rs. 55,000/-	Rs. 75,000/- Rs. 55,000/-
3.	Retail Vendors of Foreign liquor 'A' Category hotels 'B' Category hotels Other Shops	Rs. 50,000/- Rs. 50,000/- Rs. 30,000/-	Rs. 50,000/- Rs. 50,000/- Rs. 25,000/-	Rs. 50,000/- Rs. 50,000/- 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.	<sup>39</sup> [deleted]			

<sup>40</sup>Explanation:- The above transfer fees shall be applicable for transfer of various licences to persons other than the family members.

<sup>38</sup> Item 1 to 14 substituted vide Vide Not. 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

<sup>39</sup> 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

<sup>40</sup> Added Vide Not. No. 1/2/2007-Fin (R&C) dated 20/11/2007 pub. 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

<sup>41</sup> (1)(a)	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 extra neutral 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 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.
<b>(2)</b>	<sup>42</sup> <b>[For Import of foreign liquors into the State of Goa from outside India or transported from the Custom Station into the State of Goa]</b>	
<sup>43</sup> (2) (a)	(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. 70/- per 750 ml and strength is below 80 U.P.	Fee of Rs.10/- per bulk litre

<sup>41</sup> Item (1) substituted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 Official Gazette (Extraordinary No.2) Series I No. 17 dated 29-7-2009.

<sup>42</sup> Substituted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O.G. (Ext.) Series I No.32 dtd. 10-11-2008.

<sup>43</sup> *Tem 2a* substituted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O.G. (Extraordinary) Series I No. 32 dtd. 10-11-2008.

	(ii) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 70/- upto Rs. 225/- per 750 ml and strength is below 80 U.P.	Fee of Rs. 31.50 per bulk litre
	(iii) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 225/- upto Rs. 500/- per 750 ml and strength is below 80 U.P.	Fee of Rs. 40/- per bulk litre
	(iv) Whisky, rum, gin, vodka, brandy, other than concentrates/malt spirit and the like 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.	Fee of Rs. 150/- per 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
<sup>44</sup> (2)(a)(a)	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

<sup>44</sup> 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) dtd. 10-11-2008 O.G. (Ext.) Series I No. 32 dtd. 10-11-2008. Thereafter present entry substituted vide Notification even Number dtd. 28-7-2009 published in O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

<sup>45</sup> (2)(b)(1)	<b>Beer imported from outside India or transported from Custom Station and sold in the State of Goa.</b>	
	<sup>46</sup> (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.	Fee of Rs. 10/- 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)	<b>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 fruits only.</b>	
	(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 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/- per bottle of 750ml.	Fee of Rs. 600/- per bulk litre.
(2)(b)(3)	<b>Milk punch and wines manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation and imported from outside India or from Custom Bonded Warehouse and sold in the State of Goa.</b>	
	(i) Whose maximum retail price is upto Rs. 50/- per bottle of 750 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	Fee of Rs. 15/- per

<sup>45</sup> Substituted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O.G. (Ext.) Series I No. 32 dtd. 10-11-2008.

<sup>46</sup> Substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 and published in the Official Gazette, Series I No. 17 (Extraordinary No. 2) dtd. 29-7-2009.

	Rs. 300/- per bottle of 750 ml.	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.
	(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.
<sup>47</sup> (2)(b)(b)	[ 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
<sup>48</sup> (2)(f)	Perfumed/spirit/perfume alcohol concentrate for preparation of toilet preparation.	Re. 1/- per bulk litre.

<sup>49</sup>[ ]

<sup>50</sup> (2)(g)	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
<sup>51</sup> 2.A	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
<sup>52</sup> (3)(a)	Import of malt spirit/grape spirit/high bouquet spirit/additives and the like from the rest of India into the State of Goa	Rs. 2/- per bulk litre
3(b)	<sup>53</sup> Omitted	
3(c)	<sup>54</sup> Omitted	
3(d)	For import of rectified spirit for the purpose of manufacturing of ENA/ Neutral spirit/silent spirit by re-distillation and export as well	Re. 0.50 per bulk litre

<sup>47</sup> Omitted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O.G (Ext.) Series I No. 32 dtd. 10-11-2008.

<sup>48</sup> Inserted vide Notification No. 1/1/2001-Fin(R &C)(V) dated 3-10-2001.

<sup>49</sup> Explanation after item 2(f) omitted Vide Notification No. 1/1/2008-Fin(R&C) dtd. 10-11-2008 O.G (Ext.) Series I No. 32 dtd. 10-11-2008.

<sup>50</sup> 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) dtd. 10-11-2008 O.G (Ext.) Series I No.32 dtd. 10-11-2008.

<sup>51</sup> 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

<sup>52</sup> Substituted vide Not. 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.

<sup>53</sup> 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.

<sup>54</sup> 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.

(4) <sup>55</sup> [(a)	Export of IMFL/ Beer/ High/ bouquet spirit/alcohol/malt spirit <sup>56</sup> [grain spirit and grape spirit]: Indian made foreign liquor	Re. 0.70 per bulk litre]
(a)(a)	Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P.	Re. 0.50 per bulk litre
(b)	Beer	Re. 0.40 per bulk litre
(c)	Wine	Re. 0.50 per bulk litre
<sup>57</sup> (d)	High bouquet spirit	Rs. 10/- per bulk litre
<sup>58</sup> (e)	Alcohol	Re. 0.50 per bulk litre
(f)	Malt Spirit	Rs. 10/- per bulk litre
<sup>59</sup> [(g)	Grape spirit	Rs. 10/- per bulk litre
(h)	Grain spirit	Rs. 10/- per bulk litre]

#### **IV. Miscellaneous:**

(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
<sup>60</sup> (b)	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 client beyond 11.00 p.m. but not exceeding 5.00 a.m.	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'

<sup>55</sup> Clause (a), (a)(a) and (b) substituted Vide Not. No. 1/1/2008-Fin (R&C) dtd. 28-7-2009 (published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009).

<sup>56</sup> Inserted Vide Not. No. 1/2/2007-Fin (R&C) dated 20-11-2007 published in the O.G. Series I, No. 33 (Ext. No. 2) dated 20-11-2007.

<sup>57</sup> Item 4(d) substituted Vide Not. 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.

<sup>58</sup> Clause (e) substituted vide Not. No. 1/1/2004-Fin (R&C) dtd. 22-3-2004 published in the O.G., Series I No. 51 (Ext. No. 3) dtd. 22-3-2004

<sup>59</sup> Item 4(g) and 4 (h) inserted Vide Not. 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.

<sup>60</sup> Substituted vide Notification No. 1/1/2008-Fin (R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

		category hotels.
(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 class municipalities/coastal villages (8)(d) Bar/Bar-cum-restaurant situated in Town/Cities other than 'A' Class municipalities (8) (e) Bar/Bar-cum-restaurant situated in villages other than coastal villages.	A surcharge of 100% of the licence fee
<sup>61</sup> (d)	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

**<sup>62</sup>2(A) For an occasional licence for retail sale of liquor:-**

Period		Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Additional fees for sale of liquor from 11.00 p.m. to 2.00 a.m.
1		2	3
(a)	For a 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/-

**<sup>63</sup>(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 for the rest of India/imported from outside India sold in the State of Goa for brands.

(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/-
<sup>64</sup> (4)(a)	Fees per label per annum for recording of brand or label of wine without using	

<sup>61</sup> Clause (d) inserted vide Not. No.1/1/2004-Fin (R&C) dtd. 22-3-2004 published in the O.G., Series I No. 51 (Ext. No. 3) dtd. 22/3/2004

<sup>62</sup> 2-A substituted Not.No.1/1/2008-Fin(R&C)/Part dated 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

<sup>63</sup> Item 3 substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G., (Ext. No. 2) Series I No. 17 dtd. 29-7-2009.

	rectified spirit/extra neutral alcohol for fortification and manufacture 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/-
<sup>65</sup> 4(b)	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 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/-
<sup>66</sup> 5	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),—	
	(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
<sup>67</sup> (6)	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/-
<sup>68</sup> (c)	Fees for processing the application for grant of licence for retail sale of foreign liquor for consumption on the premises/in packed bottles.	Rs. 20,000/-

<sup>64</sup> Item 4(a) substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G (Ext. No. 2) Series I No. 17 dtd. 29-7-2009.

<sup>65</sup> 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 10<sup>th</sup> November 2008.

<sup>66</sup> Substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd 29-7-2009.

<sup>67</sup> Clause-6 inserted vide Not. No. 1/4/2003-Fin(R&C) dated 31-3-2003 published in O.G., Series I No. 52 (Ext. No. 3) dated 31-3-2003.

<sup>68</sup> Clause (c), (d) & (e) inserted vide Notification 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G., Series I No. 3 (Ext. No. 4) dated 23-4-2008.

<sup>69</sup> (c)(c)	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 India 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 beer only in beer parlours for consumption.	Rs. 20,000/-
<sup>70</sup> (e)	Fees for processing the application for change of licence manufacture wine from rectified spirit/extra neutral alcohol to natural fermentation.	Rs. 15,000/-
<sup>71</sup> (f)	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/-

Explanation:- In case where the application referred to in <sup>72</sup>[(a), (b), (c) (d) and (e)] above are rejected by the Commissioner the applicant is entitled for refund in excess of Rs. 5,000/- only.

<sup>73</sup> (7)	For possession and storage of excisable articles	
	(a) Licence for warehouses	Rs. 5,000/- per annum
	(i) Bonded warehouse	
	(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.

<sup>74</sup> (8)	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
-------------------	--	-------------------------

<sup>75</sup>**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

<sup>69</sup> Inserted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

<sup>70</sup> Substituted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

<sup>71</sup> Inserted vide Notification No. 1/1/2008-Fin(R&C) dtd. 28-7-2009 published in the O.G., Series I No. 17 (Ext. No. 2) dtd. 29-7-2009.

<sup>72</sup> Substituted vide Notification 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G. (Ext. No. 4) Series I No. 3 dated 23-4-2008.

<sup>73</sup> Clause-7 inserted vide Notification No. 1/4/2003-Fin(R&C) dated 31/3/2003 published in O.G. Series I No. 52 (Ext No.37) dated 31-3-2003.

<sup>74</sup> Inserted vide Notification 1/1/2008-Fin(R&C) (A) dtd. 23-4-2008 O.G (Ext. No. 4) Series I No. 3 dated 23-4-2008.

<sup>75</sup> 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. of publication.



liquor and wine. In case of beer, 325 ml, 330 ml, 500 ml and above 650 ml should be converted to 650 ml.

<sup>76c</sup>The manufacturer/importer who apply for recording for renewal of label or brand on or after 10<sup>th</sup> 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.”

**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 incase 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.]

By Order and in the name of the Lt. Governor  
of Goa, Daman and Diu.

S. S. Suthankar,  
Under Secretary (Finance).

Panaji, 25<sup>th</sup> March, 1976.

---

<sup>76</sup> Inserted by the Corrigendum No. 1/1/2008-Fin (R& C) dated 14-11-2008 published in the Official Gazette Series I No. 23 dated 15-11-2008 (Extraordinary).

**Notification**

7/16/2022-LA

The Goa Excise Duty (Amendment) Act, 2022 (Goa Act 6 of 2022), which has been passed by the Legislative Assembly of Goa on 22-07-2022 and assented to by the Governor of Goa on 17-08-2022, is hereby published for the general information of the public.

*D. S. Raut Dessai*, Joint Secretary (Law).

Porvorim, 22nd August, 2022.

3. *Amendment of section 31.*— In section 31 of the principal Act, clause (e) shall be omitted.

4. *Amendment of section 34.*— In section 34 of the principal Act, in sub-section (2), for the words “two years”, the words “six months” shall be substituted.

Secretariat,  
Porvorim, Goa.  
Dated: 22-08-2022.

SANDIP JACQUES  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

The Goa Excise Duty (Amendment)  
Act, 2022

(Goa Act 6 of 2022) [17-08-2022]

AN

ACT

*further to amend the Goa Excise Duty Act, 1964 (Act No. 5 of 1964).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-third Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Excise Duty (Amendment) Act, 2022.

(2) It shall come into force at once.

2. *Amendment of section 30.*— In section 30 of Goa Excise Duty Act, 1964 (Act No. 5 of 1964) (hereinafter referred to as the “principal Act”),—

(i) clause (f) shall be omitted;

(ii) second proviso shall be omitted.