

**THE GOA EXCISE DUTY (AMENDMENT) BILL, 2017**  
(Bill No. 17 of 2017)

A

BILL

*further to amend the Goa Excise Duty Act, 1964 (Act 5 of 1964).*

BE it enacted by the Legislative Assembly of Goa in the Sixty-eighth 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, 2017.

(2) It shall come into force at once.

2. *Amendment of section 3.* — In section 3 of the Goa Excise Duty Act, 1964 (*Act 5 of 1964*), —

(i) for sub-section(2), the following sub-section shall be substituted, namely :—

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

(ii) for sub-section(7), the following sub-section shall be substituted, namely:—

*“(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 Additional or Deputy or Assistant Commissioner or to such other officers and persons appointed under sub-sections (2) and (3).”.*

## **STATEMENT OF OBJECTS AND REASONS**

The Commissioner of Excise is functioning as a Head of Department in the Office of the Commissioner of Excise and performing all the executive functions as provided under the Goa Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter referred to as the “said Act”) and two Assistant Commissioners of Excise have been appointed by the Government to assist the Commissioner of Excise in the execution of functions of North and South Goa, respectively. As the workload in the Excise Department has increased manifold, one post of Additional Commissioner of Excise has been created in the Senior Scale of the Goa Civil Service.

The Bill, therefore seeks to amend sub-sections (2) and (7) of section 3 of the said Act so as to enable the Government to appoint an Additional Commissioner of Excise under the said Act and to also empower the Commissioner of Excise to delegate any of his powers under the said Act to the Additional Commissioner of Excise.

This Bill seeks to achieve the above objects.

## **FINANCIAL MEMORANDUM**

The financial implications involved are to the extent of salary payable to a Senior Scale Officer of the Goa Civil Service.

## **MEMORANDUM REGARDING DELEGATED LEGISLATION**

Clause 2 of the Bill empowers the Government to, by order, appoint an Additional Commissioner of Excise under the Goa Excise Duty Act, 1964 (Act 5 of 1964) and also empower the Commissioner of Excise to, by order, delegate any of his powers under the said Act to the Additional Commissioner of Excise.

These delegations are of normal character.

Assembly Hall,  
Porvorim, Goa.  
2<sup>nd</sup> August, 2017.

**MANOHAR PARRIKAR**  
**Chief Minister / Finance Minister**

Assembly Hall,  
Porvorim, Goa.  
2<sup>nd</sup> August, 2017.

**N. B. SUBHEDAR**  
**Secretary to the Legislative Assembly of Goa**

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### **Governor's Recommendation under Article 207 of the Constitution of India**

In pursuance of Article 207 of the Constitution of India, I, Mridula Sinha, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Excise Duty (Amendment) Bill, 2017

RAJ BHAVAN  
Date: 1<sup>st</sup> August, 2017.

**MRIDULA SINHA**  
Governor of Goa

**ANNEXURE**

**BILL NO.17 of 2017**

**Extract of the Goa Excise Duty Act and Rules, 1964**

**[Section 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 the 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.

(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.

(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).]

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