GOVERNMENT OF GOA
Department of Finance
Revenue & Control Division

Notification
2/10/2012-Fin(R&C)/Part/131

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu (Excise Duty) Rules, 1964, namely:

1. Short title and commencement.— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2015.

(2) They shall come into force with effect from the first day of April, 2015.

2. Insertion of new rule 19C.— After rule 19B of the Goa, Daman and Diu (Excise Duty) Rules, 1964 (hereinafter referred to as the “principal Rules”), the following new rule shall be inserted, namely:

“19C. Transport of imported liquor from custom bonded warehouse.— Any manufacturer/wholesale dealer intending to transport imported liquor to other States shall obtain a permit in Form E-7C to transport such liquor from custom bonded warehouse situated in this State upto check-post, from the Commissioner, upon payment of Rs. 2000/- (Rupees two thousand only) per permit. The Commissioner shall issue permit in Form E-7C on such conditions as he deems fit.”.

3. Amendment of rule 90.— In rule 90 of the principal Rules, in sub-rule (4),—

(i) in the second proviso, for the figure “ . ”, the figure “ : ” shall be substituted;

(ii) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that a licence may be granted by the Commissioner for retail sale of foreign liquor or Indian made foreign liquor or country liquor in sealed bottles in a supermarket, irrespective of place where it is situated, subject to the conditions that,—

(i) supermarket shall have the facility of self-service;

(ii) supermarket shall have a separate enclosure for storage and display of liquor; and

(iii) such other conditions as the Commissioner may deem fit to impose in this regard.”.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

GOVERNMENT OF GOA

Department of Excise

FORM E-7C

(See Rule 19C)

Permit for transport of imported liquor from custom bonded warehouse upto excise check-post

No.: ........................................

1. Shri/Sarvashri ........................................................................................................... is/are permitted to transport imported liquor, details of which are given in the table below, from custom bonded warehouse viz. ................................................................ , situated at .................................................. , to .................................................. (excise check-post); by road in vehicle bearing Registration No. ..................................................

<table>
<thead>
<tr>
<th>Name of liquor</th>
<th>No. of cases</th>
<th>Bulk of litres</th>
<th>Proof litres</th>
</tr>
</thead>
</table>

2. This permit is valid for ........................................... (date) only.

3. The permit fees of Rs. .................................. (in figures) (Rupees .................................. only) (in words) has been paid vide Challan No. ............................................ dated .........................................

Place: ....................................

Date : ........................................

Licensing Authority

Copy to:

1. Excise check-post at .......................................................... ..................................................
2. Excise Inspector at ..........................................................

The transport of imported liquor is subject to the conditions stated below:—

(i) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State, other than that of destination.

(ii) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

(iii) This permit shall be produced before any person authorised by the Commissioner, upon demand.

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