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, 2020.

   (2) They shall come into force on the date of their publication in the Official Gazette.

2. **Amendment of rule 2.**— In rule 2 of the Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter referred to as the “principal Rules”), after clause (j), the following clauses shall be inserted, namely:

   “(jj) “visitor” means any person not below the age of 21 years visiting the visitor centre;

   (jjj) “visitor centre” means a place in the manufacturing unit established with permission of Commissioner where the manufacturer may allow a visitor to taste a liquor manufactured in such manufacturing unit and may also sell such liquor in sealed/packed bottles not exceeding 1500 ml. to such visitor;”.

3. **Insertion of new rule 53 A.**— After rule 53 of the principal Rules, the following rule shall be inserted, namely:

   “53A. Establishment of visitor centre for tasting and sale of liquor.— (1) The manufacturer of liquor who is desirous of establishing a visitor centre in his manufacturing unit shall make an application to the Commissioner in Form E-15C alongwith such details as desired by the Commissioner and the following documents, namely:

   (i) Affidavit stating that applicant shall abide by the rules laid down under the Goa Excise Duty Act, 1964 (Act 5 of 1964) and Rules.

   (ii) Location and layout plan of the Visitor Centre.

   (2) The Commissioner, after making such inquiry as he thinks necessary with regard to the particulars stated in the application made under sub-rule (1) and after conducting site inspection of the proposed visitor centre and on receipt of fee of Rs. 25,000/- from the
applicant, may permit in Form E-15D to establish visitor centre to allow the visitor to taste a liquor manufactured in his manufacturing unit and to sell such liquor in sealed/packed bottles not exceeding 1500 ml. to such visitor at such visitor centre.

(3) Licence granted under sub-rule (2) shall be subject to the following conditions, namely:—

(i) the total quantity of the liquor that may be sold to a visitor shall not exceed 1500 ml.;

(ii) the price to be charged for the liquor sold at the visitor centre shall not be less than the maximum retail price printed on the liquor bottle;

(iii) the visitor may be allowed to taste samples of various brands of liquor, however, the quantity of sample of each preparation shall not exceed 10 ml.;

(iv) swallowing of liquor sample shall be strictly prohibited and the tasting of sample of liquor shall be restricted only to the following actions, namely:—

(a) swirling,

(b) smelling,

(c) sipping, and

(d) spitting.

(v) liquor which is used as a tasting sample and/or sold at the visitor centre in sealed/packed bottles shall be purchased by the manufacturer from the licenced distributor/wholesaler having valid licence and shall not sell it below maximum retail price.

(vi) the detailed record in respect of liquor used for the purpose of sampling shall be maintained alongwith complete details of visitors who tasted the liquor in Form E-15E.

(vii) the detailed account of the sale of liquor at the visitor centre shall be maintained in Form E-15F.

(4) Licence granted under sub-rule (2) shall be valid for a period of one year and it may be renewed for same period by the Commissioner on an application by the licensee before its expiry on payment of fee of Rs. 25,000 by the licensee.

Explanation:— For the purpose of this rule, “liquor” means a country liquor and Indian made foreign liquor.”.

4. Insertion of new Form E-15C, E-15D, E-15E and E-15F.— After Form E-15B of the principal Rules, the following forms shall be inserted, namely:—

"GOVERNMENT OF GOA
DEPARTMENT OF EXCISE
FORM E-15C
[See rule 53A(1)]

Form of application to establish Visitor Centre

To,
The Excise Commissioner,
Panaji-Goa.

Sub.: Application to establish Visitor Centre.

Sir,

1. I/We........... residing at ........ Village/Town........ Taluka, ........ District, having a licence for manufacturing/bottling of IMFL/Country liquor bearing licence No. ..........., situated at Village/Town........, Taluka........, District........, may be granted permission to establish visitor centre and a licence to allow tasting of, and sell liquor products to the visitor at visitor centre, subject to the provisions of the Goa Excise Duty Act, 1964 (Act 5 of 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 enclose the affidavit and the site plan of the premises giving the exact location and the area of the visitor centre.

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

Place: ............
Date: ............

Yours faithfully,

............................................................

Signature(s) of the applicant(s)
GOVERNMENT OF GOA
DEPARTMENT OF EXCISE
FORM E-15D
[See rule 53A(2)]

Permission to establish visitor centre and licence to allow tasting of and to sell liquor at such visitor centre

Shri/Sarvashri … holder of licence for manufacturing/bottling bearing licence number … situated at … taluka … is hereby permitted to establish visitor centre and authorized to allow tasting of and sell liquor manufactured by him/it at the visitor centre, subject to the provisions of the Goa Excise Duty Act, 1964 (Act 5 of 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 to be cancelled.

……………………………………
(The Commissioner of Excise)

GOVERNMENT OF GOA
DEPARTMENT OF EXCISE
FORM E-15E
[See rule 53A(3)(vi)]

Register of detailed record in respect of liquor used for the purpose of sampling at the visitor centre.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Date</th>
<th>Name of visitor</th>
<th>Address of Visitor</th>
<th>Date of Birth of visitor</th>
<th>Brand name of liquor tasted</th>
<th>Quantity of liquor tasted in ml.</th>
<th>Signature of the visitor</th>
<th>Signature of the Incharge of the unit</th>
</tr>
</thead>
</table>

GOVERNMENT OF GOA
DEPARTMENT OF EXCISE
FORM E-15F
[See rule 53A(3)(vii)]

Register of detailed account of the sale of liquor at the visitor centre

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Date</th>
<th>Name of visitor</th>
<th>Address of visitor</th>
<th>Date of Birth of visitor</th>
<th>Number of bottles purchased</th>
<th>Brand name of liquor</th>
<th>Quantity in ml.</th>
<th>Signature of the Incharge of the unit</th>
</tr>
</thead>
</table>

".

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

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 8th May, 2020.
Debt Management Division
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Notification
5-7-2020-Fin(DMU)

Government of Goa hereby notifies the sale of Goa Government Stock (Securities) of 10-year tenure for an aggregate amount of Rs. 100.00 crore (Nominal). The sale will be subject to the terms and conditions spelt out in this notification (called specific notification) as also the terms and conditions specified in the General Notification No. 1-45-2005/Fin (DMU)/572 dated April 25, 2017 of Government of Goa.

Object of the Loan
1. (i) The proceeds of the loans will be utilized for financing capital expenditure in connection with the development programmes of the Government of Goa.

(ii) Consent of Central Government has been obtained to the floatation of this loan as required by Article 293(3) of the Constitution of India.

Method of issue
2. Government stock will be sold through the Reserve Bank of India, Mumbai Office (PDO) Fort, Mumbai - 400 001 by auction in the manner as prescribed in paragraph 6.1 of the General Notification No. 1-45-2005/Fin (DMU)/572 dated April 25, 2017 at a coupon rate to be determined by the Reserve Bank of India at the yield based auction under multiple price formats.

Allotment to Non-competitive Bidders
3. The Government’s stock up to 10% of the notified amount of the sale will be allotted to eligible individuals and institutions subject to a maximum limit of 1% of the notified amount for a single bid as per the Revised Scheme for Non-competitive Bidding Facility in the Auctions of State Government Securities of the General Notification (Annexure II).

Place and Date of Auction
4. The auction will be conducted by the Reserve Bank of India, at its Mumbai Office, Fort, Mumbai 400 001 on May 12, 2020. Bids for the auction should be submitted in electronic format on the Reserve Bank of India Core Banking Solution (E-Kuber) system as stated below on May 12, 2020.

(a) The competitive bids shall be submitted electronically on the Reserve Bank of India Core Banking Solution (E-Kuber) system between 10:30 a.m. and 11:30 p.m.

(b) The non-competitive bids shall be submitted electronically on the Reserve Bank of India Core Banking Solution (E-Kuber) system between 10.30 a.m. and 11.00 a.m.

Result of the Auction
5. The result of the auction shall be displayed by the Reserve Bank of India on its website on the same day. The payment by successful bidders will be on May 13, 2020.

Method of Payment
6. Successful bidders will make payments on May 13, 2020 before close of banking hours by means of cash, bankers’ cheque/pay order, demand draft payable at Reserve Bank of India, Mumbai/Mumbai or a cheque drawn on their account with Reserve Bank of India, Mumbai (Fort)/Mumbai.

Tenure
7. The stock will be of 10-year tenure. The tenure of the stock will commence on May 13, 2020.

Date of Repayment
8. The loan will be repaid at par on May 13, 2030.

Rate of Interest
9. The cut-off yield determined at the auction will be the coupon rate percent per annum on the stock sold at the auction.
The interest will be paid on **November 13** and **May 13**.

**Eligibility of Securities**

10. The investment in Government Stock will be reckoned as an eligible Investment in Government Securities by banks for the purpose of Statutory Liquidity Ratio (SLR) under section 24 of the Banking Regulation Act, 1949. The stocks will qualify for the ready forward facility.

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

*Daulat A. Hawaldar*, Commissioner-cum-Secretary (Finance).

Porvorim, 8th May, 2020.