

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
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¹[Form E-12A

[See rule 22]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

**Permit for a Private Bonded Warehouse
to the Lessee of the Dealer**

The undermentioned premises belonging to Shri/Sarvashri of which is taken on lease by Shri/Sarvashri is hereby permitted, subject to the provisions of the Goa Excise Duty Act, 1964 (Act No.5 of 1964) and the rules made thereunder, to utilize it as a private bonded warehouse for the deposit of liquor on which duty has not been paid.

Situation and description of premises:

2. This permit is granted to Shri/Sarvashri who has/have paid the 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 permit 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 permit

Date of renewal	No. and date of treasury receipt for having paid the Licence fee	Year for which renewed	Signature of Licensing Authority
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_____.

FORM E-12B

[See rule 43 B(2)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

**Application for grant/renewal of permission for assignment of rights under a licence
to the lessee of the licensee**

Court fee
Stamp

¹ Inserted by (Amendment) Rules, 2013 published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.

To,
The Excise Commissioner,
Panaji.

Sir,

1. I/We having registered Office at..... holding a licence No. and renewed for the year hereby apply for grant/renewal of permission for assignment of our rights under such licence to my/our lessee Shri/Sarvashri of (Lessee of the Licensee).

2. The details of liquor (IMFL/BEER/WINE) proposed to be manufactured by the lessee of the licence are as under:- (each liquor to be separately specified)

.....
.....

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

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

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

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

Description of premises:

1. Village or Town or City:-
2. Name of road:-
3. Sub-divisions of the Warehouse:-
4. Inner area:-

Place:

.....
(Signature of the licensee)

Date:

Place:

.....
(Signature of the lessee of
the licensee)

Date:

FORM E-12C

[See Rule 43 B(2) (v)]

AFFIDAVIT

(To be sworn by the lessee of the licensee)

I, Mr./Mrs., son/wife/daughter of aged years, Indian National, resident of, authorized signatory and on behalf of, (Lessee of the Licensee), do hereby solemnly affirm and state on oath as under:—

(i) I say that M/s (Lessee of the Licensee) is not disqualified under any law for the time being in force, from entering into Deed of Lease, referred in rule 43B (1) of the Goa, Daman and Diu Excise Duty Rules, 1964.

(ii) I say that license if granted under rule 43B (4) of the Goa, Daman and Diu Excise Duty Rules, 1964 as lessee of the licensee of M/s, I/M/s, (Lessee of the Licensee) shall not claim any right of renewal of such license after expiry of it's validity period of one year.

(iii) I say that I/M/s, (Lessee of the Licensee) shall not claim any compensation towards any damage of loss sustained on account of suspension/ /cancellation/non-renewal of licence.

(iv) I say that I/M/s, (Lessee of the Licensee) shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such license granted as lessee of the licensee and for manufacturing activities carried on such license.

(v) I say that I/M/s, (Lessee of the Licensee) shall manufacture only brand owned by us, our holding companies or any subsidiary, or under Trade Mark Authorization from our affiliates on taking permission on payment of fees if any.

(vi) I say that this affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.

(vii) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirmed at, on this day of, 20.....

DEPONENT

FORM E-12D

[See Rule 43 B(2) (v)]

AFFIDAVIT

(To be sworn by the licensee)

I, We, son/wife/daughter of aged years, Indian National, resident of, authorized signatory and on behalf of, (Licensee), do hereby solemnly affirm and state on oath as under:—

(i) I say that the licence if granted under rule 43B (4) of the Goa Excise Duty Rules, 1964 to the Lessee of Licensee, M/s, I M/s....., (Licensee) shall not claim any right of renewal of such license after expiry of it's validity period of one year.

(ii) I say that I/M/s, (Licensee) shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation /non-renewal of license.

(iii) I say that, (Licensee) shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such license granted as lessee of the

licensee to M/s in the eventuality of failure of payment of dues by M/s (Lessee of the Licensee).

(iv) I say that....., (Lessee of the Licensee) shall manufacture only brand owned by them, their holding companies or any subsidiary, or under Trade Mark Authorization from their affiliates on taking permission on payment of fees if any.

(v) I say that this affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.

(vi) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirmed at, on this day of, 20.....

DEPONENT .”.

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
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²[FORM E-15 A

[See Rule 43B (3)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Licence to manufacture Indian made foreign liquor “UNDER BOND” for payment of duty

Shri/Sarvashri, lessee of the licensee, Shri/ /Sarvashri, having undertaken to comply with the conditions prescribed in the Goa Excise Duty Act, 1964, Act No. 5 of 1964 and the rules made thereunder and having paid the licence fee of Rs. is/ are hereby authorized to manufacture liquor specified below during the year ending 31st March, 20..... in the premises situated at which has been taken on lease from the licensee and described in his/ their application dated, subject to the provisions of the Goa Excise Duty Act, 1964 and the Rules made thereunder.

This licence is not transferable to any person and may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application thereof and/or any statement in the Affidavit/s submitted alongwith the application is found to be false or if any undertaking given in such application is not carried out or if the licensee or lessee of 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)]

² Inserted by (Amendment) Rules, 2013 published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.

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 matríz	Number & kind of trees	Period of tapping	Remarks

Owner

.....

.....

.....

Tapper

.....

.....

Dated ... 20...

....
Countersigned

....
Excise guard

...
Owner

...
Tapper

<p>GOVERNMENT OF GOA, DEPARTMENT OF EXCISE FORM E 18 [See Rule 56(3)]</p> <p>Year 200....</p> <p>Tree Tax & Excise Duty</p> <p>Excise Station</p> <p>Chalan No.</p> <p>Village</p> <p>Tapper</p> <p>Property</p> <p>Situated at</p> <p>Registered under No.</p> <p>In the name of</p> <p>Number and kind of trees</p> <p>To be tapped</p> <p>Tapping period</p> <p>Declaration No.</p> <p>Date</p> <p>Excise Guard</p> <p>Countersigned.</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>NOVEMBER</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>SEPTEMBER</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>JULY</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>MAY</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>MARCH</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>JANUARY</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>
	<p>Excise Inspector</p> <p>Date</p> <p>AMOUNT COLLECTED</p> <p>Tax Duty Fine Total</p> <p>Rs. P. Rs. P. Rs. P.</p> <p>January</p> <p>February</p> <p>March</p> <p>April</p> <p>May</p> <p>June</p> <p>July</p> <p>August</p> <p>September</p> <p>October</p> <p>November</p> <p>December</p> <p>..... 20.....</p> <p>Excise Inspector</p> <p>Total</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>DECEMBER</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>OCTOBER</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>AUGUST</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>JUNE</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>	<p>Installment of Chalan</p> <p>No.</p> <p>Excise Station</p> <p>APRIL</p> <p>Tree tapping</p> <p>Tree Tax Rs.</p> <p>Excise Duty Rs.</p> <p>Fine for late</p> <p>Payment Rs.</p> <p>TOTAL</p> <p>Paid on</p> <p>..... 200.....</p> <p>Excise Inspector</p>

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 tappingcoconut
licensed been trees for from the
grove situated at and
No. belonging to residents
ofentered 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 tappingcoconut
licensed been trees for from the
grove situated at and No.
..... belonging to residents
ofentered ofNos. ... 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

Checked by
.....
Treasury Officer

.....
The Excise Inspector

Counter folio	Original
FORM E - 21	FORM E - 21
[See Rules 69 & 83]	[See Rules 69 & 83]
GOVERNMENT OF GOA	GOVERNMENT OF GOA
DEPARTMENT OF EXCISE	DEPARTMENT OF EXCISE
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
<i>The Excise Guard</i>	<i>The Excise Guard</i>

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.....

Shrilease 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

Counterfoil	Original
<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 Shrivessel/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 Shrivessel/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
QUADRUPLICATE

To be filled by the remitter	To be filled in by the departmental officer
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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 bond	1.5%

B. *Manufacture of Beer:—*

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

II. Minimum production/yield

A. *Manufacture of Wine:-*

(a) Minimum production from grape juice	
(i) Blue Grapes	50 litres or actual quantity whichever is higher for every 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	2%

/fortification with RS

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

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

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

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

(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&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&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).

Notification

No. 2/11/2012-Fin(R&C)

Whereas, it has been observed that easy availability of liquor (IMFL/CL) in sachets/ /pouches and their uncontrolled sale by retail vendors in the State of Goa has lured the student community to experiment with the same which has created a negative impact and tension in the society.

And whereas, the consumption of liquor from such sachets/pouches takes place also by a section of the public, mainly migrant labourers, who discard the empty sachets/pouches on the roads, roadside gutters, Nullahs and waterways, thereby blocking and choking the drainages and waterway systems, thus causing an environmental pollution in the towns and villages of the State of Goa.

And whereas, in order to curtail this menace and in larger public interest, it has been decided by the Government of Goa to prohibit possession and/or sale of liquor (IMFL/CL) in sachets/pouches at all shops selling liquor in the State of Goa.

Now, therefore, in exercise of the powers conferred by Section 10 of the Goa Excise Duty Act, 1964 (No. 5 of 1964), the Government, having considered it necessary in the public interest so to do, hereby prohibits the possession and/or sale of liquor (IMFL/CL) in sachets/pouches at all shops selling liquor in the State of Goa.

(Published in the Official Gazette, Series II No. 37 dated 13-12-2012).

GOVERNMENT OF GOA, DAMAN & DIU

Finance Department (Revenue)

PRINCIPAL NOTIFICATION

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (No. 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called the "Principal Notification"), as follows, namely:

(I) Part A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa, Daman and Diu Excise Duty Act, 1964.

"1 (a)	Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/imported from the rest of India/imported from outside 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. 85/- per 750 ml.	Rs. 17/- per bulk litre.	Vide Notification No. 1/5/2012-FIN(R&C)/Part File dt.28/03/2014 O.G. Series I No. 52 (Ext.) dt. 28/03/2014.
(ii)	Whose maximum retail price is above Rs. 85/- upto Rs. 160/- per 750 ml.	Rs. 55/- per bulk litre.	- do -
(iii)	Whose maximum retail price is above Rs.160/- upto Rs. 225/- per 750 ml.	Rs. 65/- per bulk litre.	- do -
(iv)	Whose maximum retail price is above Rs. 225/- upto Rs. 385/- per 750 ml.	Rs. 70/- per bulk litre.	- do -
(v)	Whose maximum retail price is above Rs. 385/- upto Rs. 570/- per 750 ml.	Rs. 75/- per bulk litre.	- do -
(vi)	Whose maximum retail price is above Rs. 570/- upto Rs. 840/- per 750 ml.	Rs. 175/- per bulk litre.	- do -
(vii)	Whose maximum retail price is above Rs. 840/- upto Rs. 1,140/- per 750 ml.	Rs. 240/- per bulk litre.	- do -
(viii)	Whose maximum retail price is above Rs.1,140/- upto Rs. 1,400/- per 750 ml.	Rs. 255/- per bulk litre.	- do -
(ix)	Whose maximum retail price is above Rs. 1,400/- upto Rs. 1,600/- per 750 ml.	Rs. 275/- per bulk litre.	- do -
(x)	Whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml.	Rs. 290/- per bulk litre.	- do -
(xi)	Whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml.	Rs. 525/- per bulk litre.	- do -

(xii)	Whose maximum retail price is above Rs. 2,250/- upto Rs. 3,020/- per 750 ml.	Rs. 550/- per bulk litre.	- do -
(xiii)	Whose maximum retail price is above Rs. 3,020/- upto Rs. 5,000/- per 750 ml.	Rs. 1,030/- per bulk litre.	- do -
(xiv)	Whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.	Rs. 1,515/- per bulk litre.	- do -
(xv)	Whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.	Rs. 1,750/- per bulk litre.	- do -
(xvi)	Whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.	Rs. 2,000/- per bulk litre.	- do -
(xvii)	Whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.	Rs. 2,250/- per bulk litre.	- do -
(xviii)	Whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.	Rs. 2,500/- per bulk litre.	- do -
(xix)	Whose maximum retail price is above Rs. 1,00,010/- per 750 ml.	Rs. 3,000/- per bulk litre.	- do -
	Note: Additional excise duty of Rs. 200/- per bulk litre in addition to the excise duty stipulated in item 1(a) above shall be charged for Indian Made Foreign Liquor other than milk punch, wines and beer manufactured in the State of Goa/ imported from the rest of India/ imported from outside India and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.”		- do -
“1(a) (a)	Indian made foreign liquor manufactured in the State of Goa/imported from the rest of India/ Imported from outside India other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa.		Vide Notification No.1/5/2012- FIN(R&C)/Part File dt.28/03/2014 O.G. Series I No. 52 (Ext.) dt. 28/03/2014.
i	Whose alcoholic strength does not exceed 5% v/v	Rs. 17/- per bulk litre	- do -
ii	Whose alcoholic strength exceeds 5% v/v	Rs. 19/- per bulk litre	- do -
“2.	Milk punch and wines manufactured by using rectified spirit or extra neutral alcohol as well as without using rectified spirit or extra neutral alcohol for fortification or preservation or 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.		Vide Notification No. 1/5/2012- FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 (Ext. 4) dt. 02/04/2012.
(i)	Whose maximum retail price is upto Rs. 100/- per 750 ml.	Rs. 4/- per bulk litre.	- do -
(ii)	Whose maximum retail price is above Rs. 100/- and upto Rs. 210/- per 750 ml.	Rs. 20/- per bulk litre.	- do -
(iii)	Whose maximum retail price is above Rs. 210/- and upto Rs. 310/- per 750 ml.	Rs. 30/- per bulk litre.	- do -
(iv)	Whose maximum retail price is above Rs. 310/- and upto Rs. 510/- per 750 ml.	Rs. 60/- per bulk litre.	- do -

(v)	Whose maximum retail price is above Rs. 510/- and upto Rs. 1100/- per 750 ml.	Rs. 120/- per bulk litre.	- do -
(vi)	Whose maximum retail price is above Rs. 1,100/- and upto Rs. 2,000/- per 750 ml.	Rs. 250/- per bulk litre.	- do -
(vii)	Whose maximum retail price is above Rs. 2,000/- and upto Rs. 5,000/- per 750 ml.	Rs. 450/- per bulk litre.	- do -
(viii)	Whose maximum retail price is above Rs. 5,000/- per 750 ml.	Rs. 650/- per bulk litre.”;	- do -
“(3)	Beer Manufactured in the State of Goa /imported from the rest of India/imported from outside India and sold in the State of Goa , -		Vide Notification No. 1/5/2012-FIN(R&C)/Part File dt. 28/03/2014 O.G. Series I No. 52 (Ext.) dt. 28/03/2014.
(a)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 61/- per bottle of 650 ml.	Rs. 16/- per bulk litre.	- do -
(b)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 61/- per bottle of 650 ml.	Rs. 20/- per bulk litre.	- do -
(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. 66/- per bottle of 650 ml.	Rs. 22/- per bulk litre.	- do -
(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. 66/- per bottle of 650 ml.	Rs. 30/- per bulk litre.”	- do -
“3A.	Beer manufactured in the State of Goa by the pub brewery/microbrewery for consumption on the premises itself, -		
(i)	Whose maximum retail price is upto Rs. 61/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs. 17/- per bulk litre.	Vide Not. No. 2/5/2014-Fin(R&C)/1312 dt. 13/08/2014 O.G. Series I No. 19 (Ext. No. 3) dated 13/08/2014.
(ii)	Whose maximum retail price is above Rs. 61/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs. 21/- per bulk litre.	- do -
(iii)	Whose maximum retail price is upto Rs. 66/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	Rs. 23/- per bulk litre.	- do -
(iv)	Whose maximum retail price is above Rs. 66/-	Rs. 31/- per	- do -

	of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	bulk litre.”	
3B	Beer manufactured in the State of Goa by pub brewery/microbrewery and sold in the premises other than specified in item 3A above in bottles/kegs in the State of Goa,-		
(i)	Whose maximum retail price is upto Rs. 61/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs. 18/- per bulk litre.	Vide Not. No. 2/5/2014- Fin(R&C)/1312 dt. 13/08/2014 O.G. Series I No. 19 (Ext. No. 3) dated 13/08/2014.
(ii)	Whose maximum retail price is above Rs. 61/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs. 22/- per bulk litre.	- do -
(iii)	Whose maximum retail price is upto Rs. 66/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	Rs. 24/- per bulk litre.	- do -
(iv)	Whose maximum retail price is above Rs. 66/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	Rs. 32/- per bulk litre.	- do -
	Explanation.- The Beer manufactured by the pub brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per the 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lumpsum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub brewery/ microbrewery licence.”		
“4(a)	Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof.	Rs. 17/- per bulk litre.	Vide Notification No. 1/5/2012- FIN(R&C)/Part File dt. 28/03/2014 O.G. Series I No. 52 (Ext.) dt. 28/03/2014.

(b)	Country liquor manufactured out of toddy pineapples etc. without using alcoholic additives for fermentation and/or blended thereof	Re. 1/- per proof litre”.	Vide Not. No. 1/1/2001-Fin(R&C) (III) dt. 31/3/2001 published in O.G. Series I No. 52, (Ext. 7) dt. 31/3/2001
5.	Cashew liquor	Re. 1.50/- per proof litre.	Vide Not. No.1/1/2000-Fin(R&C)-II dt. 31/3/2000 published in O.G. Series I No. 53 (Ext. No. 6) dt. 31/3/2000
“6.	Duty on Excise in form of Health Surcharge in addition to the rates of Excise Duty stipulated in item 1 to 5 above	2 percent on Excise Duty and licence fees levied and collected.”;	Vide Not. No. 1/1/2004-Fin(R&C) dt. 22/3/2004 published in O.G. Series I No. 51, (Ext. No. 3) dt. 22/3/2004

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.

PART C

Tree Tax per tree

Coconut tree Rs. 10/- per year, cajuri and date tree Rs. 3/- per month.

PART D

I – MANUFACTURE

“(1) (a)	Distillery unit manufacturing Indian Made Foreign Liquor other than beer, wine, or milk punch which are registered as SSI/tiny category	Rs. 70,000/- per annum.	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.
(b)	Distillery unit manufacturing Indian made foreign liquor other than beer, wine, or milk punch other than SSI/tiny category.	Rs. 2,00,000/- per annum.”;	-do-

"2.	Brewery units manufacturing Beer,-		Vide Notification No. 1/3/2011 Fin(R&C)/Part dt. 09/12/2011 O.G Series I No. 36 (Ext.) dt. 09/12/2011.
	upto 2 lakhs cases	Rs. 3,00,000/-	- do -
	above 2 lakhs cases but upto 4 lakhs cases	Rs. 6,00, 000/-	- do -
	above 4 lakhs cases but upto 10 lakhs cases	Rs. 9,00, 000/-	- do -
	above 10 lakhs cases but upto 30 lakhs cases	Rs. 12,00,000/-	- do -
	above 30 lakhs cases	Rs. 15,00, 000/-	- do -
	Note: For the purpose of calculation of licence fee, one case of beer is equivalent to 7.8 bulk litre		
"2A.	Beer manufactured by the pub brewery/ microbrewery for consumption on the premises itself upto 2 lakhs bulk litres	Rs. 50,000/-.	Vide Not. No. 1/1/2008- Fin(R&C)Part-I(A) dt. 11/02/2011 O.G. Series I No. 46 (Ext.) dated 11/02/2011.
2B.	Beer manufactured by the pub brewery/ microbrewery for consumption on the premises itself above 2 lakhs bulk litres upto 17 lakhs bulk litres	Rs. 1,00,000/-.	Vide Not. No. 1/1/2008- Fin(R&C)Part-I(A) dt. 11/02/2011 O.G. Series I No. 46 (Ext.) dated 11/02/2011.
2C.	Beer manufactured by the pub brewery/ microbrewery and sold outside the premises in bottles/kegs. upto 17 lakhs bulk litres	Rs. 1,00,000/-.	Vide Not. No. 1/1/2008- Fin(R&C)Part-I(A) dt.11/02/2011 O.G. Series I No. 46 (Ext.) dated 11/02/2011.
2D.	Beer manufactured by the pub brewery/ microbrewery and sold outside the premises in bottles/kegs. above 17 lakhs bulk litres	Rs. 5,00,000/-.	Vide Not. No. 1/1/2008- Fin(R&C)Part-I(A) dt.11/02/2011 O.G. Series I No. 46 (Ext.) dated 11/02/2011.
	Explanation.- Pub brewery/microbrewery means brewery that produces upto 17 lakhs bulk litres of beer annually having a bar and restaurant licence. The beer so manufactured may be sold for consumption on the premises itself or sold outside the premises in bottles/ kegs."		- do -
"(3)	Wineries manufacturing wine or milk punch,-		Vide Notification No. 1/5/2012- FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.

	(a) With the use of rectified spirit/extra neutral alcohol for fortification.	Rs. 70, 000/- per annum	- do -
	(b) Without use of rectified spirit/extra neutral for fortification and manufacturing by process of natural fermentation only.	Rs. 3500/- per annum.”;	- do -

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) hereinabove shall be applicable.

4 (a)	For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both.	Rs. 3,00, 000/-	No. 1/4/2003-Fin (R&C) dt. 31/3/2003 published in O.G. Series I No. 52 (Ext. No. 3) dt. 31/3/2003
(b)	For manufacture of malt spirit/grape spirit/grain spirit.	Rs. 1,00, 000/-	-do-
(c)	For manufacture of high bouquet spirit/additives.	Rs. 2,00, 000/-	No. 1/4/2003-Fin (R&C) dt. 31/3/2003 published in O.G. Series I No. 52 (Ext. No. 3) dt. 31/3/2003
5 “(a)	For manufacturing country liquor- With rectified spirit/extra neutral alcohol as a base material.	Rs. 40,000/- per annum.”;	Vide Notification No. 1/5/2012- (Fin)(R&C) dt. 31/03/2013 published in O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013
(b)	Without use of rectified spirit/extra neutral alcohol as a base material:-		Vide Notification No. 1/5/2012- FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 Ext. No. 4) dt. 02/04/2012.
	(i) by still with capacity not exceeding 150 bulk litre	Fee of Rs. 100/-	- do -
	(ii) in any other case	Fee of Rs. 2,000/-.”;	- do -
“(6)	for Blending of country liquor	Rs. 40, 000/- per annum.”;	Vide Notification No. 1/5/2012- FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.

(7)	For manufacturing denatured spirituous preparations by suing denatured spirit only.	Rs. 10, 000/-	No.1/4/2003-Fin (R&C) dt. 31/3/2003 published in O.G. Series I No. 52 (Ext. No. 3) dt. 31/3/2003
(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.	Rs. 0.20 per bottle subject to a minimum of Rs. 500/-	-do-
“(9)	For bottling of country liquor and blended country liquor.	Rs. 2.50 per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 2,000/- per annum.”;	Vide Not. No. 1/5/2012- Fin(R&C) dt. 2/04/2012 pub. in O.G. Series I No. 52 (Ext. No. 4) dated 2/04/2012
“(10)	For bottling of beer	Re. 0.30 per bottle subject to a minimum of Rs. 50, 000/- per month.”;	Vide Not. No. 1/1/2008- Fin(R&C) dt. 28/7/09 Pub. in O.G. Series I No. 17 (Ext. No. 2) dated 29/07/2009
“(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.	Re. 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.	Vide Notification No. 1/1/2008-Fin(R&C) dt. 10/11/2008 O.G (Ext.) Series 1 No. 32 dt. 10/11/2008.
(b)	For bottling of wines and milk punch manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation.	Re. 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.”;	- do -
(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 bulk litre or in proportionately for bigger	Vide Not. No. 1/1/2008- Fin(R&C) dt. 28/7/09 pub. in O.G. Series I No. 17 (Ext. No. 2) dated 29/07/2009

		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.	No. 1/4/2003-Fin(R&C) dt. 31-3-2003 pub. in the O.G. Series I No. 52 (Ext. No. 3) dt. 31-3-03
	Explanation-I:- For the purpose of item (8) to (13), “bottle” means a bottle of any volume not exceeding 1 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.		- do -
	Explanation-II:- “Denatured spirituous preparations” means preparation made out of denatured spirit, such as, french polish, thinner, varnish, dyes and colours.		- do -

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. Vide Notification 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.

Explanation-IV:- Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/ leave and licence Agreement/ bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.”; — vide Notification No. 1/3/2011-Fin(R&C)/Part dt. 09/12/2011 O.G. Series 1 No. 36 dt. 09/12/2011.

II-SALE			
“(1)	For wholesale vendor of Indian made foreign liquor	Rs. 40,000/- per annum.”;	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.
2.	Omitted		
“(3) (a)	For wholesale vendors of country liquor effecting sale of such liquor by using carboys/colsos/jars	Rs. 3,000/- per annum.	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.

(b)	For wholesale vendor of country liquor not covered by (3) (a) above and whose turn over does not exceed Rs. 50.00 lakhs.	Rs. 15, 000/- per annum.”;	- do -
“(4)	For wholesale vendor of country liquor not covered under (3) (a) above and whose annual turn over exceeds Rs. 50.00 lakhs.	Rs. 20, 000/- per annum.”;	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.
“(5)	For wholesale vendor of foreign liquor imported from outside India	Rs. 30, 000/- per annum.”;	-do-
(6)	For wholesale vendors of Indian made foreign liquor 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.	1/1/2008-Fin (R&C) (A) dt. 23/4/2008 O.G. (Ext. No. 4) Series 1 No. 3 dt. 23/4/2008.
“(7)	for retail vendors of foreign liquor for consumption on the premise:		
(a)	Hotels with 3 Stars and above category issued by Ministry of Tourism, Government of India, having ‘A’ category issued by Tourism Department, Government of Goa.	Rs. 2,75,000/- (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)	Vide Notification No. 1/5/2012-FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 (Ext. No. 4) dt. 02/04/2012.
“(b)	Hotels with 2, 3 and 4 star category issued by Ministry of Tourism, Government of India or having ‘B’ category issued by Tourism Department, Government of Goa.	Rs. 40,000/- (No fees shall be charged for sale at additional point 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).	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.

(b) (b)	Additional fees for hotels having casino licences issued by the Government irrespective of any category	Rs. 1 lac.”;	1/1/2008-Fin(R&C) (A) dt. 23/4/2008 O.G (Ext. No. 4) Series 1 No. 3 dt. 23/4/2008.
(c)	Other shops,-		Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.
(i)	Located in “A” class municipalities and coastal villages.	Rs. 3,500/- per annum	- do -
(ii)	Located in Towns other than “A” class municipalities	Rs. 2,200/- per annum	- do -
(iii)	Located in villages other than coastal villages.	Rs. 1,300/- per annum	- do -
(d)	For retail sale of foreign liquor in packed bottles	Rs. 5,000/- per annum.”;	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/03/2013.
“(8)	“Licence fees for hotels having a star category issued by India Tourism and A and B category issued by Goa Tourism		1/1/2008 Fin(R&C)(A) dt. 23/4/2008 O.G. (Ext. No. 4) Series 1 No. 3 dt. 23/4/2008
(a)	Hotel with 5 Star and above having ‘A’ Category issued by Tourism Department, Government of Goa	Rs. 3,00,000/- per annum.	Vide Notification 1/5/2012-FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 (Ext. No. 4) dt. 02/04/2012.
(8) (a) (a)	Hotel with 3 or 4 Star having ‘A’ category issued by Tourism Department, Government of Goa	Rs. 1,25,000/- per annum.”;	-do-
“(b)	Hotel with ‘C’ Category issued by Tourism Department, Government of Goa and having Swimming pool.	Rs. 25,000/- per annum.	Vide Notification No. 1/5/2012-Fin(R&C) dt. 31/3/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/3/2013
(b) (b)	Additional fees for hotels having casino licences issued by the Government irrespective of any category	Rs. 1 lac/-.”;	1/1/2008 Fin(R&C)(A) dt. 23/4/2008 O.G. (Ext. No. 4) Series 1 No. 3 dt. 23/4/2008

(c)	Bars/Bar-cum-restaurant to which air-Conditioning facilities not available/not provided and situated in 'A' class municipalities/coastal villages	Rs. 10,000/- per annum.	Vide Notification No. 1/5/2012-Fin(R&C) dt. 31/3/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/3/2013
(d)	Bar/Bar cum restaurant to which air-Conditioning facilities not available/not provided and situated in coastal villages of Quepem, Canacona and Pernem Talukas and in Towns/Cities other than areas under 'A' class Municipalities	Rs. 5,000/- per annum.	- do -
(e)	Bar/Bar-cum-restaurant to which air-conditioning facilities not available/not provided and situated in villages other than coastal villages	Rs. 3,000/- per annum.	- do -
(f) (a)	Bar/Bar-cum-restaurant to which air-conditioning facilities available/provided and situated in 'A' class municipalities/coastal villages	Rs. 20,000/- per annum.	- do -
(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. 13,000/- per annum.	- do -
(c)	Bar/Bar-cum-restaurant to which air-Conditioning facilities available/provided and not covered by '(a)' & '(b)' above.	Rs. 7,000/- per annum.”;	- do -
	<p>Explanation I:- Rates of fees prescribed for liquor shops at (c), (d) and (e) hereinabove exclusively for sale at one point only. For every additional point of sale of liquor duly approved shall be charged @ 50% annual licence fee.</p> <p>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.</p>		Not. No. 1/1/2001 Fin. (R&C) (III) dated 31/03/2001 O.G. Series I No. 52 (Ext. No. 7) dated 31/3/2001
“(9)	For retail vendor of Indian made foreign liquor and country liquor in packed bottles:-		Vide Notification No. 1/5/2012-Fin(R&C) dt. 31/3/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/3/2013

(i)	'A' class municipalities/coastal villages	Rs. 10,000/- per annum.	-do-
(ii)	Coastal villages of Quepem, Canacona and Pernem Talukas and in towns other than 'A' class municipalities	Rs. 5,000/- per annum.	-do-
(iii)	Villages other than coastal villages	Rs. 3,000/- per annum.”;	-do-
“(10)	For retail vendor of country liquor:-		
(i)	'A' class municipalities/coastal villages	Rs. 3,000/- per annum.	-do-
(ii)	Towns other than 'A' class municipalities	Rs. 1,500/- per annum.	-do-
(iii)	Villages other than coastal villages	Rs. 1,200/- per annum.”;	-do-
(11)	For retail vendor of beer in beer parlours for consumption on the premises, to which air conditioning facility is not available/not provided, and situated in,-		Vide Not. No. 2/7/2013- Fin(R&C) dt. 19-8-2013 O.G. Series I No. 20 (Ext.) dt. 19/8/2013
(i)	'A' class municipalities/coastal villages.	Rs. 10,000/- per annum	-do-
(ii)	Coastal villages of Quepem, Canacona and Pernem Talukas and in Towns other than 'A' class municipalities	Rs. 5,000/- per annum	-do-
(iii)	Villages other than coastal villages	Rs. 3,000/- per annum	-do-
“(11) (A)	For retail vendor of beer in beer parlours for consumption on the premises, to which air conditioning facility is available, and situated in,-		Vide Not. No. 2/7/2013- Fin(R&C) dt. 19-8-2013 O.G. Series I No. 20 (Ext.) dt. 19/8/2013
	i) 'A' Class Municipalities/Coastal Villages	Rs. 20,000/- per annum.”;	-do-
	(ii) Coastal villages of Quepem, Canacona and Pernem Talukas and in Towns other than 'A' class municipalities	Rs. 13,000/- per annum	-do-
	(iii) Villages other than coastal villages	Rs. 7,000/- per annum	-do-
“(12)	For retail vendors of liquor i.e. Indian made foreign liquor, Country Liquor, & Foreign Liquor effecting sale on luxury vessel/craft carrying passengers for entertainments,-		Vide Not. No. 1/1/2008- Fin(R&C) dt. 28/7/09 Pub. in O.G. Series I No. 17 (Ext. No. 2) Dt. 29/07/2009

(a)	Used for purpose of gambling/having licence for gambling or casinos:-		-do-
(i)	Vessel/craft having capacity less than 50 passengers to ply	Rs. 5,00,000/-.	- do -
(ii)	Vessel/craft having capacity of 50 passengers and above but upto 200 passengers to ply	Rs. 10,00,000/-.	- do -
(iii)	Vessel/craft having capacity of more than 200 passengers	Rs. 20,00,000/-.	Vide Not. No. 1/1/2008- Fin(R&C) dt. 28/7/09 Pub. in O.G. Series I No. 17 (Ext. No. 2) Dt. 29/07/2009
“(b)	Vessels other than referred to above	Rs. 70,000/- per annum.”	Vide Notification No. 1/5/2012- Fin(R&C) dt. 31/3/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/3/2013
	<u>Explanation:-</u> Vessels/crafts to be registered under the Inland Vessels Act, 1917 (Central Act 1 of 1917) or under the Goa, Daman & Diu Ports Rules, 1983. The capacity of passengers to be considered as per certificate of registration of the vessels/crafts.		Vide Not No. 1/6/2001- Fin(R&C) (III) dt. 31-3-2001 pub. in the OG Series I No. 52 (Ext. No. 7) dt. 31-3-2001
(13)	For Wholesale vendor of rectified spirit or absolute alcohol or both.	Rs. 2,000/-	Vide Not No. 1/6/2001- Fin(R&C) (III) dt. 31-3-2001 pub. in the O.G. Series I No. 52 (Ext. No. 7) dt. 31-3-2001
(14)	For retail vendors of rectified spirit or absolute alcohol or both	Rs. 500/-	-do-
(15)	For wholesale vendors of denatured spirit	Rs. 4,000/-	-do-
(16)	For retail vendors of denatured spirit	Rs. 800/-	-do-
(17)	For wholesale vendors of denatured spirituous preparations	Rs. 500/-	-do-
(18)	For retail vendors of denatured spirituous preparations	Rs. 200/-	-do-

<p><u>Explanation I:-</u> Additional points of sale means sale at place other than approved by the licensing Authority 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.</p> <p><u>Explanation II:-</u> 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 locations of licensed premises exclusively for levying annual licence fee for sale of liquor.</p> <p><u>Explanation III:-</u> For the purpose of the additional points for effecting sale of liquor hereinabove, additional 50% licence fee shall be charged for each of additional point for sale duly authorized by the Commissioner of Excise.</p> <p><u>Explanation IV:-</u> For the purpose of item (12) 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.</p>	<p>Vide Not No. 1/6/2001- Fin(R&C) (III) dt. 31-3-2001 pub. in the OG Series I No. 52 (Ext. No. 7) dt. 31-3-2001</p>
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“II A-TRANSFER

Sr. No.	Categories	Fees for transfer of licence			
		Cities	Towns	Villages	
1.	Licence for retail Sale of Indian made foreign liquor and Country Liquor in sealed bottles/ /consumption in premises	Rs. 25,000/-	Rs. 25,000/-	Rs. 25,000/-	Vide Notification 1/2/2012- Fin(R&C) dt. 23/11/2012 O.G. Series 1 No. 34 (Ext.) dt. 23/11/2012.
2.	Retail Vendors of IMFL and CL in hotels 'A' Category hotels	Rs. 75,000/-	Rs. 75,000/-	Rs. 75,000/-	Vide Not. No. 1/2/2007-Fin (R&C) dated 20/11/2007 pub. in the O.G. Series I, No. 33 (Extra No. 2) dated 20/11/2007
	'B' Category hotels	Rs. 55,000/-	Rs. 55,000/-	Rs. 55,000/-	-do-

3.	Retail Vendors of foreign liquor				-do-
	'A' Category hotels	Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-	do-
	'B' Category hotels	Rs. 50,000/-	Rs. 50,000/-	Rs. 50,000/-	do-
	Other Shops	Rs. 30,000/-	Rs. 25,000/-	Rs. 20,000/-	do-
"3.A.	Retail vendors of liquor effecting sale on luxury vessels/ craft carrying passengers for entertainments:				Vide Not. No. 1/2/2009-Fin (R&C) dated 29/10/2009 pub. in the O.G. Series I, No. 31 (Ext.) dt. 29/10/2009)
(a)	Used for the purpose of gambling/ having licence for gambling for casinos	Rs. 10,00,000/-	Rs. 10,00,000/-	Rs. 10,00,000/-	-do-
(b)	Vessels other than (a) above	Rs. 25,000/-	Rs. 25,000/-	Rs. 25,000/-	-do-
4.	Retail sale Vendors of rectified spirit.	Rs. 1,000/-	Rs. 700/-	Rs. 500/-	Vide Not. No. 1/2/2007-Fin (R&C) dated 20/11/2007 pub. in the O.G. Series I, No. 33 (Extra. No. 2) dated 20/11/2007
5.	Retail Vendors of denatured spirits	Rs. 1,000/-	Rs. 700/-	Rs. 500/-	-do-
6.	Retail Vendors of denatured spirituous preparation	Rs. 1,000/-	Rs. 700/-	Rs. 500/-	-do-
7.	Wholesale of liquor other than Country Liquor	Rs. 30,000/-	Rs. 30,000/-	Rs. 30,000/-	Vide Not. No. 1/2/2012-Fin(R&C) dt. 23/11/2012 O.G. Series 1 No. 34 (Ext.) dt. 23/11/2012.
8.	Wholesale of Country Liquor	Rs. 30,000/-	Rs. 30,000/-	Rs. 30,000/-	- do -
9.	Wholesale vendors of denatured spirit	Rs. 1,500/-	Rs. 750/-	Rs. 600/-	Vide Not. No. 1/2/2007-Fin (R&C) dated 20/11/2007 pub. in the O.G. Series I, No. 33 (Extra. No. 2) dt. 20/11/2007

10.	Wholesale Vendors of rectified spirit	Rs. 1,500/-	Rs. 750/-	Rs. 600/-	-do-
11.	Wholesale Vendors of denatured spirituous preparations	Rs. 1,500/-	Rs. 750/-	Rs. 600/-	-do-
12. (a)	Wineries undertaking Natural fermentation for manufacturing of wine	Rs. 25,000/-.			-do-
(b)	Wineries manufacturing wine with use of RS/ENA for fortification	Rs. 5,00,000/-.			-do-
13.	Distilleries	Rs. 5,00,000/-.			-do-
14.	Breweries	Rs. 5,00,000/-.			-do-
“15.	Bottling of Country Liquor	Rs. 25,000/-.			Vide Notification No. 1/5/2012-FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 (Ext. No. 4) dt. 02/04/2012.
16.	Blending of Country Liquor	Rs. 25,000/-.”;			- do -
	<p>Explanation:- The above transfer fees shall be applicable for transfer of various licences to persons other than the family members.”</p> <p>“Provided that” a fee equivalent to 10% of the processing fee shall be levied for transfer of licence to a family member by way of inheritance or through or any other mode without consideration”.</p> <p>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.”</p>				<p>Vide Not. No. 1/2/2007-Fin (R&C) dated 20/11/2007 pub. in the O.G. Series I, No. 33 (Extra. No. 2) dated 20/11/2007</p> <p>Vide Notification No. 1/5/2012-Fin(R&C) dt. 31/3/2013 O.G. Series I No. 52 (Ext. No. 2) dt. 31/3/2013</p>

	In the Explanation, for the words “family members”, the expression “family members, namely, spouse, father, mother, son, daughter, brother and sister”	<p>Vide Not. No. 1/1/2004- Fin(R&C) dt. 22/6/2005 published in O.G. Series I No. 12 dt. 23/6/2005</p> <p>Vide Not. No. 1/1/2008- Fin(R&C) Part dated 1/04/2010 published in O.G. Series I No. 1 dt. 1/4/2010</p>
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III-Import and Export

“(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. 6/- 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.”;	Vide Notification No. 1/5/2012- FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 (Ext. No. 4) dt. 02/04/2012.
(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. 500/- 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.	Vide Notification No. 1/3/2011- Fin(R&C) dt. 24/03/2011 O.G. Series 1 No. 52 (Ext. No. 2) dt. 24/03/2011.
(1) (c)	For each permit/No objection certificate for export of excisable article outside the State of Goa.	Application fee of Rs. 500/- 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 challan/receipt. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.	- do -

“(1) (d) (i)	for revalidation, extension of each permit/No Objection Certificate for import/export of excisable article before the expiry of the said permit/ No Objection Certificate	Application fee of Rs. 1000/- 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 challan/receipt.	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 dt. 31/03/2013.
(1) (d) (ii)	for extension of each permit/No Objection Certificate for import/ /export of excisable articles after the expiry of the said permit/ No Objection Certificate	Fee of Rs. 2500/-	Vide Notification No. 1/3/2011-Fin(R&C)/Part dt. 09/12/2011 O.G. Series I No.36 dt. 09/12/2011.
(d) (iii)	for cancellation of import permit/ export permit/No Objection Certificate	Application fee of Rs. 5010/- 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 shall be payable into the Government treasury, cancellation of permit/NOC shall not be allowed more than twice a year without prior approval of the Government.	Vide Notification No. 1/5/2012-FIN(R&C) dt.31/03/2013 O.G. Series I No. 52 dt. 31/03/2013.
“(2)	For Import of foreign liquor into the State of Goa from outside India or transported from the Custom Station into the State of Goa		Vide Notification No. 1/1/2008-Fin(R&C) Part dated 10/11/2008, published in the O.G. (Ext.) Series I No. 32 dated 10/11/2008
“2(a)	Whisky, rum, gin, vodka, brandy, other than wines with or without rectified spirit/milk punch/ /concentrates/malt spirit and the like manufactured outside India		Vide Notification No. 1/5/2012-FIN(R&C)/Part File dt. 28/03/2014 O.G. Series I No. 52 dt. 28/03/2014.
(i)	whose maximum retail price is upto Rs. 85/- per 750 ml.	Rs. 17/- per bulk litre.	- do -

(ii)	whose maximum retail price is above Rs. 85/- upto Rs. 160/- per 750 ml.	Rs. 55/- per bulk litre.	- do -
(iii)	whose maximum retail price is above Rs. 160/- upto Rs. 225/- per 750 ml.	Rs. 65/- per bulk litre.	- do -
(iv)	Whose maximum retail price is above Rs. 225/- upto Rs. 385/- per 750 ml.	Rs. 70/- per bulk litre.	- do -
(v)	Whose maximum retail price is above Rs. 385/- upto Rs. 570/- per 750 ml.	Rs. 75/- per bulk litre.	- do -
(vi)	Whose maximum retail price is above Rs. 570/- upto Rs. 840/- per 750 ml.	Rs. 175/- per bulk litre.	- do -
(vii)	Whose maximum retail price is above Rs. 840/- upto Rs. 1,140/- per 750 ml.	Rs. 240/- per bulk litre.	- do -
(viii)	Whose maximum retail price is above Rs. 1140/- upto Rs. 1,400/- per 750 ml.	Rs. 255/- per bulk litre.	- do -
(ix)	Whose maximum retail price is above Rs. 1,400/- upto Rs. 1,600/- per 750 ml.	Rs. 275/- per bulk litre.	- do -
(x)	Whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml.	Rs. 290/- per bulk litre.	- do -
(xi)	Whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml.	Rs. 525/- per bulk litre.	- do -
(xii)	Whose maximum retail price is above Rs. 2,250/- upto Rs. 3,020/- per 750 ml.	Rs. 550/- per bulk litre.	- do -
(xiii)	Whose maximum retail price is above Rs. 3,020/- upto Rs. 5,000/- per 750 ml.	Rs. 1,030/- per bulk litre.	- do -
(xiv)	Whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.	Rs. 1,515/- per bulk litre.	- do -
(xv)	Whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.	Rs. 1,750/- per bulk litre.	- do -
(xvi)	Whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.	Rs. 2,000/- per bulk litre.	- do -
(xvii)	Whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.	Rs. 2,250/- per bulk litre.	- do -
(xviii)	Whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.	Rs. 2,500/- per bulk litre.	- do -

(xix)	Whose maximum retail price is above Rs. 1,00,010/- per 750 ml.	Rs. 3,000/- per bulk litre.	- do -
	Note: Additional excise duty of Rs. 200/- per bulk litre in addition to the excise duty stipulated in item 2(a) above shall be charged for whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India whose strength is above 42.8% v/v but below 60% v/v.”;		-do-
“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		Vide Notification No. 1/5/2012-FIN(R&C)/Part File dt. 28/03/2014 O.G. Series I No. 52 dt. 28/03/2014.
(i)	Whose alcoholic strength does not exceed 5% v/v	Rs. 17/- per Bulk Litre	-do-
(ii)	Whose alcoholic strength exceeds 5% v/v	Rs. 19/- per bulk litre	-do-
2(b) (1)	Beer imported from outside India or transported from Custom Station and sold in the State of Goa,-		-do-
(i)	Whose alcoholic strength does not exceed 5% V/V or 8.77% proof spirit and whose maximum retail price is upto Rs. 61/- per bottle of 650 ml.	Rs. 16/- per bulk litre.	-do-
(ii)	Whose alcoholic strength does not exceed 5% V/V or 8.77% proof spirit and whose maximum retail price is above Rs. 61/- per bottle of 650 ml.	Rs. 20/- per bulk litre.	-do-
(iii)	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 and whose maximum retail price is upto Rs. 66/- per bottle of 650 ml.	Rs. 22/- per bulk litre.	-do-
(iv)	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 and whose maximum retail price is above Rs. 66/- per bottle of 650 ml .	Rs. 30/- per bulk litre.”;	-do-

(2) (b) (2)	Milk punch and wines imported from outside India or from Customs Bonded Warehouse and sold in the State of Goa using rectified spirit or extra neutral alcohol as well as without using rectified spirit or extra neutral alcohol for fortification or preservation or fermentation and manufactured by process of natural fermentation of fruits only,-		-do-
(i)	Whose maximum retail price is upto Rs. 100/- per 750 ml.	Fee of Rs. 4/- per bulk litre	-do-
(ii)	Whose maximum retail price is above Rs. 100/- and upto Rs. 210/- per 750 ml.	Fee of Rs. 20/- per bulk litre.	-do-
(iii)	Whose maximum retail price is above Rs. 210/- and upto Rs. 310/- per 750 ml.	Fee of Rs. 30/- per bulk litre.	-do-
(iv)	Whose maximum retail price is above Rs. 310/- and upto Rs. 510/- per 750 ml.	Fee of Rs. 60/- per bulk litre.	-do-
(v)	Whose maximum retail price is above Rs. 510/- and upto Rs. 1,100/- per 750 ml.	Fee of Rs. 120/- per bulk litre.	-do-
(vi)	Whose maximum retail price is above Rs. 1,100/- and upto Rs. 2,000/- per 750 ml.	Fee of Rs. 250/- per bulk litre.	-do-
(vii)	Whose maximum retail price is above Rs. 2,000/- and upto Rs. 5,000/- per 750 ml.	Fee of Rs. 450/- per bulk litre.	-do-
(viii)	Whose maximum retail price is above Rs. 5,000/- per 750 ml.	Fee of Rs. 650/- per bulk litre.”;	-do-
2(c)	Concentrates of scotch, malt spirit used as additives for manufacture of Indian made foreign liquor/High Bouquet spirit	Rs. 10/- per bulk litre.	Not. No.1/2/2001- Fin(R&C) (III) dt. 31/03/2001 pub. in O.G. Series I No. 52 (Ext. No. 7) dt. 31/03/2001
2(d)	Liqueurs	Rs. 100/- per bulk litre.	- do -
“2(e) (i)	Alcohol other than for use in Pharmaceutical units	Re. 2/- per bulk litre.	Vide Not. No. 1/3/2011- Fin(R&C)/Part dated 09/12/2011 O.G. Series I No. 36 dated 09/12/2011

2(e) (ii)	Alcohol for use in Pharmaceutical units	Existing Re. 2/- per bulk litre.	- do -
2(e) (iii)	Alcohol imported for manufacture of Tequila like Agave Spirit etc	Re. 10/- per bulk litre.”;	- do -
2(f)	Perfumed/spirit/perfume alcohol concentrate for preparation of toilet preparation.	Re. 1/- per bulk litre.	Not. No. 1/2/2001- Fin(R&C)(V) dated 3/10/2001 pub in O.G. Series I No. 27 (Ext.) dated 4/10/2001
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.	Not. No. 1/1/2008- Fin(R&C) dt. 10/11/2008 pub. in O.G. (Ext.) Series I No. 32 dt. 10/11/2008
2.A	For import of excisable articles into the State from the rest of India		Not. No. 1/3/2011- Fin(R&C)/Part dated 09/12/2011 pub. in O.G. Series I No. 36 dated 09/12/2011
(a)(i)	Industrial alcohol/Rectified spirit other than base material for manufacture of Indian Made Foreign Liquor and pharmaceutical units	Re. 2/- per bulk litre.	- do -
(a) (ii)	Alcohol for use in pharmaceutical unit	Re. 3/- per bulk litre.”;	- do -
(b)	Perfumed spirit/perfume alcohol concentrate for preparation of toilet preparation	Re. 1/- per bulk litre.”;	Not. No. 1/2/2001- Fin(R&C)(V) dated 3/10/2001 pub. in O.G. Series I No. 27 (Ext.) dated 4/10/2001
“(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.	Not. No. 1/4/2003- Fin(R&C) dated 31/3/2003 pub. in O.G. Series I No. 52 (Ext. No. 3) dated 31/3/2003.

3 (b)	Omitted		Not. No. 1/1/2008- Fin(R&C) Part dated 12/08/2008 pub. in O.G. Series I No. 19 dated 13/08/2008.
3(c)	Omitted		- do -
“3(d) (i)	For import of Rectified spirit for the purpose of manufacturing of ENA/Neutral spirit/silent spirit by re-distillation and export as well	Rs. 1/- per bulk litre.	Not. No. 1/3/2011- Fin(R&C)/Part dated 09/12/2011 pub. in O.G. Series I No. 36 dated 09/12/2011
“3(d) (ii)	Alcohol imported for manufacture of Tequila like Agave Spirit etc	Rs. 10/- per bulk litre.”;	- do -
“(4)	Export of Indian made foreign liquor/beer/high bouquet spirit/ alcohol/malt spirit/grain spirit and Grape spirit.”		Not. No. 1/2/2007- Fin(R&C) dt. 20/11/2007 pub. in O.G. Series I No. 33 (Ext. No. 2) dt. 20/11/2007
(a)	Indian made foreign liquor whose strength is below 80 U.P.	Fee of Re. 1.00 per bulk litre.	Vide Not. No. 1/3/2011- Fin(R&C) dated 24/3/2011 O.G. Series I No. 52 dated 24/03/2011
(a)(a)	Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P.	Fee of Re. 1.00 per bulk litre.”;	- do -
(b)	Beer	Re. 1.00 per bulk litre.”;	Vide Not. No. 1/2/2007-Fin. (R&C) dt. 20/01/2011 pub. O.G. Series I No. 43 dated 20/01/2011
(c)	Wine	Re. 0.50 per bulk litre.	Not. No. 1/2/2001- Fin(R&C) (III) dt. 31/03/2001 pub. in O.G. Series I No. 52 (Ext. No. 7) dt. 31/03/2001

(d)	High bouquet spirit	Rs. 10/- per bulk litre.	Not. No. 1/2/2007- Fin(R&C) dated 20/11/2007 pub. in O.G. Series I No. 33 (Ext. No. 2) dated 20/11/2007
(e)	Alcohol	Re. 0.50 per bulk litre.”;	Not. No. 1/1/2004- Fin(R&C) dated 22/3/2004 pub. in O.G. Series I No. 51 (Ext. No. 3) dated 22/3/2004
(f)	Malt Spirit	Rs. 10/- per bulk litre.”	Not. No. 1/2/2007- Fin(R&C) dated 20/11/2007 pub. in O.G. Series I No. 33 (Ext. No. 2) dated 20/11/2007
(g)	Grape spirit	Rs. 10/- per bulk litre.	-do-
(h)	Grain spirit	Rs. 10/- per bulk litre.”	-do-

IV. MISCELLANEOUS

“(1) (a)	Omitted		Vide Not. No. 2/7/2013- Fin(R&C) dt. 19-8-2013 O.G. Series I No. 20 dt. 19/8/2013
(1)(b)	For retail vendors of Indian made foreign liquor, Country Liquor and Foreign Liquor for consumption on the premises by keeping their licensed premises open for serving their clientele beyond 11.00 p.m. but not exceeding 5.00 a.m.,-		- do -
(i)	In case of hotels with 5 star and with ‘A’ category and above.	Lumpsum surcharge of Rs. 5,00,000/- in addition to the annual licence fee for all the licences;	Vide Not No. 2/7/2013- Fin(R&C) dt. 19-8-2013 O.G. Series I No. 20 dt. 19/8/2013

(ii)	in case of hotels with 3 and 4 star with 'A' category and above	Lumpsum surcharge of Rs. 3,00,000/- in addition to the annual licence fee for all the licences;	- do -
(iii)	in case of hotels with 2, 3 & 4 star with 'B' category	Lumpsum surcharge of Rs. 2,00,000/- in addition to the annual licence fee for all the licences;	- do -
(iv)	hotel with 'C' category issued by Tourism Department, Government of Goa and having swimming pool	A lumpsum surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences	Vide Not. No. 1/5/2012- Fin(R&C)/Part file dated 28/03/2014 O.G. Series I No. 52 dt. 28/03/2014
(1) (c)	For retail vendor of Indian made foreign liquor and Country liquor and Foreign Liquor, for consumption on the licensed premises situated in coastal villages and within limits of the Corporation of the City of Panaji and Municipalities of Mormugao and Margao, Ponda and Mapusa keeping their licenced premises open for serving their clientele sale beyond 11.00 p.m. but not exceeding 1:00 a.m.		Vide Not. No. 1/5/2012- Fin(R&C)/Part file dated 28/03/2014 O.G. Series I No. 52 dt. 28/03/2014
(i)	Beyond 11:00 p.m. but not exceeding 1:00 a.m.	A surcharge of Rs. 50,000/- in addition to the licence fee for all the licences	Vide Not. No. 1/5/2012- Fin(R&C)/Part file dated 28/03/2014 O.G. Series I No. 52 dt. 28/03/2014
(ii)	Beyond 1:00 a.m. but not exceeding 4:00 a.m.	A surcharge of Rs. 2,00,000/- in addition to the licence fee for all the licences	- do -
(1) (c)(c)	For retail vendors of Indian Made Foreign Liquor, Country Liquor and Foreign Liquor for consumption on the licenced premises other than covered in item 1(c) above, keeping their licenced premises open for serving their clientele beyond 11:00 p.m. but not exceeding 1:00 a.m.	A surcharge of 100% licence fee in addition to the licence fee for all the licences.	- do -
(1)(d)	For vendors of liquor keeping their licenced premises open on weekly closure day except on the days declared as "dry days"	A surcharge of 100% licence fee of Indian Made Foreign Liquor/Country Liquor in addition to the licence fee for all the licences	Vide Not. No. 2/7/2013- Fin(R&C) dt. 19-8-2013 O.G. Series I No. 20 dt. 19/8/2013

2(A) For an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption:-

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 1.00 a.m.	
	(1)	(2)	(3)	
(a)	For a period less than 2 days	Rs. 1,000/-	Rs. 1,000/-	Vide Not No. 2/7/2013-Fin(R&C) dt. 19-8-2013 O.G. Series I No. 20 dt. 19/8/2013
(b)	For a period exceeding 2 days but not exceeding 7 days	Rs. 2,000/-	Rs. 2,000/-	-do-
(C)	For as occasional licence for retail sale of liquor in connection with ball room dance for one night from 9.00 p.m. to 5.00 a.m.	Rs. 500/-		- do -
(d)	For occasional licence for retail sale of liquor for consumption upto 11:00 p.m. for special occasion/event in clubs/open place/enclosed premises where entry fee is charged for the guests, a licence fee as shown below shall be charged:-			- do -
	(i) upto 100 guests	Rs. 5,000/- per day		- do -
	(ii) 101 to 500 guests	Rs. 10,000/- per day		- do -
	(iii) 501 to 1000 guests	Rs. 50,000/- per day		- do -
	(iv) 1001 and above	Rs. 1,00,000/- per day.”;		- do -
	(Note:- If the retail sale of liquor for consumption continues beyond 11:00 p.m. licence fee shall be charged by treating this period as second day)			
2B	For seasonal licence for retail sale of liquor i.e. Indian Made Foreign Liquor, country liquor and foreign liquor for consumption:-			- do -

(i)	For a period exceeding 7 days but not exceeding 60 days	Rs. 10,000/-	Rs. 10,000/-	- do -
(ii)	For shacks in Government property for a period not exceeding 180 days	Rs. 7,000/-	Rs. 7,000/-	- do -
(iii)	For temporary structures in private property for a period not exceeding 180 days	Rs. 10,000/-	Rs. 10,000/-	- do -
	Explanation: "Seasonal licence" for the abovesaid purpose means the licence issued for sale of liquor during the season from October to May of a calendar year			- do -
2 (C)	Omitted			- do -

(3) Recording of labels

"(3)	Fees per label per annum for recording of brand or label for Indian made foreign liquor/foreign liquor other than milk punch, wines with rectified spirit/without rectified spirit and Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India and sold in the State of Goa for brands.		Vide Not. No. 1/5/2012-Fin (R&C) dt. 2/04/2012 pub. O.G. Series I No. 52 (Ext. No. 4) dated 2/04/2012
	(a) (i) Whose maximum retail price is upto Rs. 525/- per 750 ml.	Rs. 18,000/-	-do-
	(ii) fees for renewal of (a) (i) above.	Rs. 9,000/-	-do-
	(b) (i) Whose maximum retail price is above Rs. 525/- per 750 ml	Rs. 30,000/-	-do-
	(ii) fees for renewal of (b) (i) above.	Rs. 15,000/-	-do-
"(4)	Fees per label per annum for recording of brand or label of wines without using rectified spirits/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only, in the State of Goa/imported from the rest of India/imported from outside India or Custom Station.		Vide Not. No. 1/1/2008-Fin (R&C) dt. 28/7/09 pub. O.G. Series I No. 17 (Ext. No. 2) dated 29/7/2009
(i)	Whose maximum retail price is upto Rs. 100/- per bottle of 750 ml.	Rs. 3,000/-	- do -
(a)	Fees for renewal of (i)(a) above	Rs. 1,500/-	- do -
(ii)	Whose maximum retail price is above Rs. 100/- upto Rs. 500/- per bottle of 750 ml.	Rs. 12,000/-	-do-
(a)	Fees for renewal of (ii)(a) above.	Rs. 6,000/-	
(iii)	Whose maximum retail price is above Rs. 500/- per bottle of 750 ml.	Rs. 20,000/-	-do-
(a)			

(b)	Fees for renewal of (iii)(a) above.	Rs. 10,000/-.”;	- do -
“(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/-	Vide Not. No. 1/1/2008-Fin (R&C) dt. 28/7/09 pub. O.G. Series I No. 17 (Ext. No. 2) dated 29/7/2009.
(i)	Fees for renewal of (4) (b) above.	Rs. 6,000/-.”;	- do -
“(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/-	- do -
(i)	Fees for renewal of (4) (c) above.	Rs. 10,000/-.”;	- do -
“(4) (c) (ii)	Recording of Beer or brand of beer manufactured by the pub brewery/ microbrewery for consumption on the premises itself, if bottled	Rs. 5,000/- per label.	Vide Not. No. 1/1/2008-Fin(R&C)Part I (A) dated 11/02/2011 pub. O.G. Series I No. 46 dated 11/02/2011
(4) (c) (iii)	Fees for renewal of (4)(c)(ii) above	Rs. 2,500/- per label.	- do -
(4) (c) (iv)	Recording of Beer or brand of Beer manufactured by the pub brewery/microbrewery and sold outside the premises in bottles/kegs.	Rs. 10,000/- per label.	- do -
(4) (c) (v)	Fees for renewal of (4)(c)(iv) above	Rs. 5,000/- per label.”;	- do -
“(4) (d)	Fees per label per annum for recording of label or brand of blended country liquor using rectified spirit.	Rs. 12,000/-	Vide Not. No. 1/1/2008-Fin (R&C) dt. 10/11/08 pub. O.G. Series I No. 32 (Ext.) dated 10/11/2008
(i)	Fees for renewal of (4) (d) (i) above.	Rs. 6,000/-.”;	- do -
“(4) (e)	Fees per label per annum for recording of label or brand of country liquor and blended country liquor other than (4) (d) (i) above.		Vide Notification No. 1/5/2012-FIN(R&C) dt. 02/04/2012 O.G. Series I No. 52 dt. 2/04/2012
(i) (a)	Whose maximum retail is below Rs. 200/-	Rs. 2,000/-.	- do -
(b)	fees for renewal of (4)(e)(i)(a) above	Rs. 1,000/-.	- do -
(ii) (a)	Whose maximum retail price is above Rs. 200/-	Rs. 4,000/-	- do -
(ii) (b)	fees for renewal of (4)(e)(ii)(a) above	Rs. 2,000/-.”;	- do -

	Explanation: Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional label recording fee of Rs. 5000/- and a renewal fee of Rs. 2500/- for each label, irrespective of the maximum retail price.”;		Not. No. 1/3/2011-Fin(R&C)/Part dated 09/12/2011 pub. in O.G. Series I No. 36 dated 09/12/2011
“(5)	Omitted		Vide Not. 1/2/2014-Fin(R&C) -1/685 dt. 25/03/2014 pub. in O.G. Series I No. 51 dt. 25/03/2014 under Library Cess Act
“(6)	Processing fee:-		Vide Not. No. 1/4/2003-Fin (R&C) dt. 31/3/03 pub. O.G. Series I No. 52 (Ext. No. 3) dt. 31/3/2003
(a)	For processing the application for issuing retail licence of IMFL/country liquor for consumption/packed bottles.	Rs. 25,000/-	- do -
(b)	For processing the application for issuing wholesale licence for any type of liquor.	Rs. 50,000/- per annum.”;	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 dt. 31/03/2013.
(c)	Fees for processing the application for issuing the licence for retail sale of foreign liquor for consumption on the premises/in packed bottles.	Rs. 20,000/-.	Vide Not. No. 1/1/2008-Fin (R&C) dt. 28/7/09 pub. O.G. Series I No. 17 (Ext. No. 2) dated 29/7/2009
(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/-	- do -
	(Explanation:- Persons applying for licences for retail sale of Indian made foreign liquor, country liquor and foreign liquor simultaneously, shall pay processing fee of Rs. 27,000/- only)		- do -

(d)	Fees for processing the application for issuing the licence for retail sale of beer only in beer parlours for consumption.	Rs. 20,000/-.	Vide Not. No. 1/1/2008-Fin (R&C) dt. 23/4/08 Pub. O.G. Series I No. 3 (Ext. No. 4) dt. 23/4/2008
(e)	Fees for processing the application for change of licence to manufacture of wine from rectified spirit/extra neutral alcohol to natural fermentation and vice versa.	Rs. 15,000/-.”;	Vide Not. No. 1/1/2008-Fin (R&C) dt. 28/7/09 pub. O.G. Series I No. 17 (Ext. No. 2) dated 29/7/2009
(f)	Fees for processing the application for grant of licence for retail sale of liquor i.e. 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/-.”;	- do -
(g)	Fees for processing the application for issuing the licence for wholesale/ retail sale of ENA/ Rectified Spirits/ Denatured Spirits/ Denatured spirituous preparation	Rs. 5,000/- per annum.	Vide Notification No. 1/5/2012-FIN(R&C) dt. 31/03/2013 O.G. Series I No. 52 dt. 31/03/2013.
(h)	Fees for processing the application for issuing of licence for bottling of Country Liquor	Rs. 25,000/- per annum.	- do -
(i)	Fees for processing the application for issuing of licence for blending of country liquor	Rs. 25,000/- per annum.”;	- do -
	Explanation:- In case where the application referred to in (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.		
“(7)	For possession and storage of excisable articles		Not. No. 1/5/2012-Fin(R&C) dated 02/04/2012 pub. in O.G. Series I No. 52) dated 02/04/2012
(a)	Licence for warehouses		- do -
(i)	Bonded warehouse	Rs. 10,000/- per annum.	- do -
(ii)	For storage of duty paid excisable articles other than (7)(a)(i) above	Rs. 5,000/- per annum.”;	- do -
(iii)	for possession of rectified spirit/extra neutral alcohol by industrial units other than liquor manufacturing units	Fee of Rs. 20,000/- per annum.”;	Vide Not. No. 1/1/2008-Fin(R&C) Part dated 24/3/2011 O.G. Series I No. 1 dated 24/03/2011

	N.B. The fees specified at (7) (a) are applicable for renewal of permits/licences, as the case may be		Vide Not. No. 1/4/2003-Fin (R&C) dt. 31/3/03 pub. O.G. Series I No. 52 (Ext. No. 3) dt. 31/3/2003
“(8)	Fee on transfer or sale of alcohol/spirit/Grain Spirit/malt spirit and all other spirit for the purpose of manufacture of Indian made foreign liquor/country liquor/High bouquet spirit/malt spirit/Grape spirit/concentrate scotch and all other spirit within the State.	Fee of Rs. 2/- per bulk litre.”;	Vide Not. No. 1/1/2008-Fin(R&C) Part dated 24/3/2011 O.G. Series I No. 1 dated 24/03/2011
“(9)	Fee on transfer or sale of High Bouquet spirit/ concentrated Scotch for the manufacture of Indian made foreign liquor/ Country Liquor within the State.	Fee of Rs. 3/- per bulk litre.”;	- do -
“(10)	Fee on transfer or sale of alcohol to any pharmaceutical unit within the State of Goa from any other unit	Rs. 1/- per bulk litre.”;	Vide Not. No. 1/3/2011-Fin(R&C)/Part dt. 09/12/2011 O.G. Series I No. 36 dt. 09/12/2011

“Explanation:-

For the purpose of computation of maximum retail price/volume in order to compute the excise duty, fee and label recording fee in standard manner, 60 ml., 90 ml., 180 ml., 375 ml. and above 750. shall be converted to 750 ml, in case of foreign liquor/Indian made foreign liquor and wine. In case of beer, 325 ml., 330 ml., 500 ml. and above 650 ml. should be converted to 650 ml.

Note:-

Every label affixed on the bottle/pouch and external container shall display the maximum retail price. Every distillery/brewery/winery/country liquor manufactured and importer of liquor from within India and outside India shall, within 30 days of publication of the Notification in the Official Gazette, declare the maximum retail price of labels in force to the Excise Department and affix the same on their products failing which the labels shall be deemed to be cancelled. However, the Commissioner of Excise on being satisfied that the delay was on account of genuine reasons, may extend the same by another 15 days.

Any revision in the maximum retail price slab during the financial year in which the same has been duly recorded, the label will have to be recorded afresh by paying the difference fee. No refund of the fee will be made in case of downward revision in the maximum retail price slab.

All types of Indian made foreign liquor, wine manufactured or imported for supply to the Canteen Stores Department, shall clearly mention the word “for Canteen Stores Department only” in the label affixed on the bottle/container/packing”. Vide Notification No. 1/1/2008-Fin(R&C) dt. 29/7/2009 O.G. Series I No. 17 dt. 29/7/2009.

“In addition to the maximum retail price, the manufacturers shall record the value of the refundable bottle deposit prominently and legibly, on the label.”; vide Notification No. 1/5/2012 Fin(R&C) dt. 31/3/2013 published in O.G. Series I No. 52 dt. 31/3/2013.

Note: Library cess at the rate of Rs.1.50 per bulk litre, in the form of a surcharge on the excise duty, other duties and on fees payable on Indian Made Foreign Liquor, Foreign liquor, Beer and Wine, manufactured in the State of Goa, or imported from the rest of India into the State of Goa, or imported from outside India or transported from the custom station into the State of Goa and exported outside the State of Goa and/or India. vide Notification No. 1/2/2014-Fin(R&C)-1/685 dt. 25/03/2014 published in O.G. Series I No. 51 dt. 25/03/2014.