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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

1/1/2008-Fin(R&C)Part

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 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:—

In the principal Notification,

(I) in PART A,—

(i) for items 1 (a)(i) to (iii), the following items shall be respectively substituted, namely:—

"1 (a)(i) whose maximum retail price is upto Rs. 75/- per 750 ml.

Rs. 10/- per bulk litre;

(ii) whose maximum retail price is above Rs. 75/- upto Rs. 225/- per 750 ml.

Rs. 36.50 per bulk litre;

(iii) whose maximum retail price is above Rs. 225/- upto Rs. 500/- per 750 ml.

Rs. 45/- per bulk litre.";

(iv) for item 3(a), the following item shall be substituted, namely:—

“3(a) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml.

Rs. 11/- per bulk litre.”;

(II) in PART D,—

(A) in sub-part “II-Sale”;—

(i) in item (8), for the existing heading, the following heading shall be substituted, namely:—

“(8) For retail vendors of Indian made foreign liquor and country liquor for consumption on the premises.”;

(ii) for item (8)(a), the following item shall be substituted, namely:—

“(8)(a). Hotel with 5 Star and above having ‘A’ category issued by Tourism Department, Government of Goa.

Rs. 2,00,000/- per annum”;

(iii) after item (8)(a), the following item shall be inserted, namely:—

“(8)(a)(a). Hotel with 3 or 4 Star having ‘A’ category issued by Tourism Department, Government of Goa.

Rs. 1,00,000/- per annum”;

(iv) for item (8)(b), the following item shall be substituted, namely:—

“(8)(b). Hotel with ‘C’ category issued by Tourism Department, Government of Goa, and having swimming pool.

Rs. 20,000/- per annum”;

(v) for item (8)(d), the following item shall be substituted, namely:—

“(8)(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. 4,000/- per annum.”;

(vi) for item (9)(ii), the following item shall be substituted, namely:—

“(9)(ii) Coastal villages of Quepem, Canacona and Pernem Talukas and in towns other than ‘A’ class Municipalities.

Rs. 4,000/- per annum”;

(B) in sub-part "II A – TRANSFER",–

(i) for item 1, the following item shall be substituted, namely:–

"1. Licence for retail sale of Indian Made Foreign Liquor or Country Liquor in sealed bottles/consumption on premises.

(a) Area within the jurisdiction of the Corporation of the City of Panaji, 'A' class Municipalities and coastal villages
Rs. 25,000/- per annum;

(b) Towns other than those stated in (a) above
Rs. 15,000/- per annum;

(c) Villages other than coastal villages
Rs. 10,000/- per annum.";

(ii) in the Explanation, for the words "family members", the expression "family members, namely, spouse, father, mother, son, daughter, brother and sister" shall be substituted;

(C) in sub-part "III-Import and Export",

(i) for items 2(a)(i) to (iii), the following items shall be respectively substituted, namely:–

"2(a)(i) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/ /milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is upto Rs. 75/- per 750 ml. and strength is below 80 U. P.

fee of Rs. 10/- per bulk litre.

(ii) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/ /milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 75/- and upto Rs. 225/- per 750 ml. and strength is below 80 U. P.

fee of Rs. 36.50 per bulk litre.

(iii) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/ /milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 225/- and upto Rs. 500/- per 750 ml. and strength is below 80 U. P.

fee of Rs. 45/- per bulk litre.";

(ii) for item 2(b)(1)(i), the following item shall be substituted, namely:–

"2(b)(1)(i) whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% proof spirit.

fee of Rs. 11/- per bulk litre.";

This Notification shall come into force with effect from 1st day of April, 2010.

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

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 31st March, 2010.

Notification

4/5/2005-Fin(R&C)(76)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'E' appended to the said Act, as follows, namely:—

In Schedule 'E' appended to the said Act, for the existing entries against serial number 6, the following entries shall be substituted, namely:—

"(6) Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department:—

"A" category Shacks as classified by Tourism Department, Government of Goa.	Rs. 10 Lacs	Rs. 25,000/- per year
"B" category Shacks as classified by Tourism Department, Government of Goa.	Rs. 10 Lacs	Rs. 20,000/- per year
"C" category Shacks other than shacks mentioned in (a) and (b) above	Rs. 10 Lacs	Rs. 15,000/- per year

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 31st March, 2010.

Notification

3/2/2006-Fin(R&C)(10)

In exercise of the powers conferred by clause (i) of sub-section (5) of section 3 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter called as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'A', 'C' and 'D' appended to the said Act, as follows, namely:—

(I) in Schedule 'A' appended to the said Act, for existing entries against serial number 1, the following entries shall be substituted, namely:—

"1. Exhibition of cinema films by cinema halls or theatres having valid licence for exhibition under the Cinematograph Act, 1952 (Central Act 37 of 1952) and under the Goa, Daman and Diu Cinematograph Rules, 1965:—

- | | | |
|-----|----------------------------------------------------------------------------|----------------------------------------|
| (a) | On payment for admission not exceeding Rs. 50/- | 10% of the amount paid for admission |
| (b) | On payment for admission exceeding Rs. 50/-
but not exceeding Rs. 100/- | 25% of the amount paid for admission |
| (c) | On payment for admission exceeding Rs. 100/- | 35% of the amount paid for admission"; |

(II) in Schedule 'C' appended to the said Act,—

- (i) against the entry at serial number (i), in column (3), for the figures "10/-", the figures "15/-" shall be substituted;
- (ii) the entry against serial number (iii) shall be omitted;
- (iii) against the entry at serial number (v), in column (3), for the figures ".25/-", the figures ".30/-" shall be substituted;

(III) in Schedule 'D' appended to the said Act,—

(i) at serial number 1, against clause (a), in column (3), for the letters and figures "Rs. 2000/-", the letters and figures "Rs. 500/-" shall be substituted;

(ii) for the existing Note the following Note shall be substituted, namely:—

"Note:—

- (1) The coupons for payment of entry fee as provided in column (3) above shall be printed by the Office of the Commissioner of Commercial Taxes and the casino operators shall purchase the said coupons on making necessary remittances into Treasury through the challan.
- (2) Casino Operators shall sell the coupons to the persons visiting the casino and maintain a register showing daily visits and also indicate the serial number of the coupons purchased by each of such visitors. Every coupon so issued shall contain the date and time of its issue. The register shall be kept open for inspection to the officials of the Commercial Tax Department.
- (3) The counterfoils of the coupons sold shall be returned by the casino operator to the Office of the Commissioner of Commercial Taxes with the statement by 10th of every succeeding month or at the time of purchase of new coupons, whichever is earlier.
- (4) The Commissioner shall have powers to inspect the casinos and any person found entered in the casino without purchase of coupon then the proprietor or the person running such casinos shall be penalized in terms of sub-section (4) of section 8A of the Act.

(5) For the purpose of levy of tax under this Schedule, the sale of chips/coins or the receipts received by the proprietor/operator towards casino games either on slot machine or table games or any other games provided in the casino, shall be assessed for each calendar day.”.

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 31st March, 2010.

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