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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/5/2012-Fin(R&C)/Part file

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, Extraordinary, 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 item 1(a), the following item shall be substituted, namely:—

"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,—

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| (i) whose maximum retail price is upto Rs. 85/- per 750 ml. | Rs. 17/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 85/- upto Rs. 160/- per 750 ml. | Rs. 55/- per bulk litre. |
| (iii) whose maximum retail price is above Rs. 160/- upto Rs. 225/- per 750 ml. | Rs. 65/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 225/- upto Rs. 385/- per 750 ml. | Rs. 70/- per bulk litre. |
| (v) whose maximum retail price is above Rs. 385/- upto Rs. 570/- per 750 ml. | Rs. 75/- per bulk litre. |
| (vi) whose maximum retail price is above Rs. 570/- upto Rs. 840/- per 750 ml. | Rs. 175/- per bulk litre. |
| (vii) whose maximum retail price is above Rs. 840/- upto Rs. 1,140/- per 750 ml. | Rs. 240/- per bulk litre. |
| (viii) whose maximum retail price is above Rs. 1,140/- upto Rs. 1,400/- per 750 ml. | Rs. 255/- per bulk litre. |
| (ix) whose maximum retail price is above Rs. 1,400/- upto Rs. 1,600/- per 750 ml. | Rs. 275/- per bulk litre. |

(x) whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml.	Rs. 290/- per bulk litre.
(xi) whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml.	Rs. 525/- per bulk litre.
(xii) whose maximum retail price is above Rs. 2,250/- upto Rs. 3,020/- per 750 ml.	Rs. 550/- per bulk litre.
(xiii) whose maximum retail price is above Rs. 3,020/- upto Rs. 5,000/- per 750 ml.	Rs. 1,030/- per bulk litre.
(xiv) whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.	Rs. 1,515/- per bulk litre.
(xv) whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.	Rs. 1,750/- per bulk litre.
(xvi) whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.	Rs. 2,000/- per bulk litre.
(xvii) whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.	Rs. 2,250/- per bulk litre.
(xviii) whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.	Rs. 2,500/- per bulk litre.
(xix) whose maximum retail price is above Rs. 1,00,010/- per 750 ml.	Rs. 3,000/- per bulk litre.

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.";

(ii) for item 1(a)(a), the following item shall be substituted, namely:—

"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,—

(i) whose alcoholic strength does not exceed 5% v/v	Rs. 17/- per bulk litre.
(ii) whose alcoholic strength exceed 5% v/v	Rs. 19/- per bulk litre.";

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

"(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,—

(i) 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.
(ii) 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.
(iii) 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 and whose maximum retail price is upto Rs. 66/-per bottle of 650 ml.	Rs. 22/- per bulk litre.
(iv) 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 and whose maximum retail price is above Rs. 66/- per bottle of 650 ml.	Rs. 30/- per bulk litre.";

(iv) for item 4(a), the following item shall be substituted, namely:—

"4(a) Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof	Rs. 17/- per bulk litre.";
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(II) in PART D,—

(A) in sub-part “III. Import and Export”,—

(i) for item (2)(a), the following item shall be substituted, namely:—

“(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,—

(i) whose maximum retail price is upto Rs. 85/- per 750 ml.	Rs. 17/- per bulk litre.
(ii) whose maximum retail price is above Rs. 85/- upto Rs. 160/- per 750 ml.	Rs. 55/- per bulk litre.
(iii) whose maximum retail price is above Rs. 160/- upto Rs. 225/- per 750 ml.	Rs. 65/- per bulk litre.
(iv) whose maximum retail price is above Rs. 225/- upto Rs. 385/- per 750 ml.	Rs. 70/- per bulk litre.
(v) whose maximum retail price is above Rs. 385/- upto Rs. 570/- per 750 ml.	Rs. 75/- per bulk litre.
(vi) whose maximum retail price is above Rs. 570/- upto Rs. 840/- per 750 ml.	Rs. 175/- per bulk litre.
(vii) whose maximum retail price is above Rs. 840/- upto Rs. 1,140/- per 750 ml.	Rs. 240/- per bulk litre.
(viii) whose maximum retail price is above Rs. 1,140/- upto Rs. 1,400/- per 750 ml.	Rs. 255/- per bulk litre.
(ix) whose maximum retail price is above Rs. 1,400/- upto Rs. 1,600/- per 750 ml.	Rs. 275/- per bulk litre.
(x) whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml.	Rs. 290/- per bulk litre.
(xi) whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml.	Rs. 525/- per bulk litre.
(xii) whose maximum retail price is above Rs. 2,250/- upto Rs. 3,020/- per 750 ml.	Rs. 550/- per bulk litre.
(xiii) whose maximum retail price is above Rs. 3,020/- upto Rs. 5,000/- per 750 ml.	Rs. 1,030/- per bulk litre.
(xiv) whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.	Rs. 1,515/- per bulk litre.
(xv) whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.	Rs. 1,750/- per bulk litre.
(xvi) whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.	Rs. 2,000/- per bulk litre.
(xvii) whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.	Rs. 2,250/- per bulk litre.
(xviii) whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.	Rs. 2,500/- per bulk litre.
(xix) whose maximum retail price is above Rs. 1,00,010/- per 750 ml.	Rs. 3,000/- per bulk litre.

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 and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.”;

(ii) for item (2)(a)(a), the following item shall be substituted, namely:—

“(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 Custom Bonded Warehouse and whose strength is above 80 U. P. and sold in the State of Goa,—

(i) whose alcoholic strength does not exceed 5% v/v	Rs. 17/- per bulk litre.
(ii) whose alcoholic strength exceeds 5% v/v	Rs. 19/- per bulk litre.”;

(iii) for item (2)(b), the following item shall be substituted, namely:—

“(2)(b)(1) Beer imported from outside India or transported from Customs Station and sold in the State of Goa,—

(i) 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.
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| (ii) 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. |
| (iii) 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 and whose maximum retail price is upto Rs. 66/- per bottle of 650 ml. | Rs. 22/- per bulk litre. |
| (iv) 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 and whose maximum retail price is above Rs. 66/- per bottle of 650 ml. | Rs. 30/- per bulk litre. |
| (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,— | |
| (i) whose maximum retail price is upto Rs. 100/- per 750 ml. | fee of Rs. 4/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 100/- and upto Rs. 210/- per 750 ml. | fee of Rs. 20/- per bulk litre. |
| (iii) whose maximum retail price is above Rs. 210/- and upto Rs. 310/- per 750 ml. | fee of Rs. 30/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 310/- and upto Rs. 510/- per 750 ml. | fee of Rs. 60/- per bulk litre. |
| (v) whose maximum retail price is above Rs. 510/- and upto Rs. 1,100/- per 750 ml. | fee of Rs. 120/- per bulk litre. |
| (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. |
| (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. |
| (viii) whose maximum retail price is above Rs. 5,000/- per 750 ml. | fee of Rs. 650/- per bulk litre.”; |

(B) in sub-part “IV. Miscellaneous”,—

(i) for item (1)(b)(iv), the following item shall be substituted, namely:—

“(1)(b)(iv) hotel with ‘C’ category issued by Tourism Department, Government of Goa and having swimming pool

lumpsum surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences.”;

(ii) for item (1)(c), the following item shall be substituted, namely:—

“(1)(c) For retail vendors of Indian made foreign liquor, 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, Margao, Ponda and Mapusa keeping their licenced premises open for serving their clientele,—

- (i) beyond 11.00 p.m. but not exceeding 01.00 a.m. A surcharge of Rs. 50,000/- in addition to the licence fee for all the licences.
- (ii) beyond 01.00 a.m. but not exceeding 04.00 a.m. A surcharge of Rs. 2,00,000/- in addition to the licence fees for all the licences.”;

(iii) after item (1) (c), the following item shall be inserted, namely:—

- “(1) (c) (c) For retail vendors of Indian made foreign liquor, country liquor and foreign liquor, for consumption on the licensed premises, other than those covered in item (1)(c) above; keeping their licenced premises open for serving their clientele beyond 11.00 p.m. but not exceeding 01.00 a.m. A surcharge of 100% licence fee in addition to the licence fee for all the licences.”.

This Notification shall come into force with effect from the 1st day of April, 2014.

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

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

Porvorim, 28th March, 2014.

Notification

3/2/2006-Fin(R&C)(18)

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 Schedule ‘D’ appended to the said Act, as follows, namely:—

In Schedule ‘D’ appended to the said Act, at serial number 1,—

(i) against clause (a), in column (3), for the letters and figures “Rs. 500/-”, the letters and figures “Rs. 700/-” shall be substituted;

(ii) against clause (b), in column (3), for the letters and figures “Rs. 500/-”, the letters and figures “Rs. 700/-” shall be substituted.

This Notification shall come into force with effect from the 1st day of April, 2014.

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

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

Porvorim, 28th March, 2014.

Department of Law & Judiciary

Law (Establishment) Division

Notification

8-10-2014-LD(Estt.)/741

In exercise of the powers conferred by section 78 of the Registration Act, 1908 (16 of 1908) and all other powers enabling it in this behalf, the Government of Goa hereby further amends the Table of Fees published in the Government Gazette (Supplement), Series I No. 31 dated 1-11-1965, as follows, namely:—

In the Table of Fees, in Article I, in item (3), for clause (a), the following clause shall be substituted, namely:—

“(a) If the amount or value of the consideration or the market value of the property to which such instrument relates, is wholly expressed therein,—

	On amount/value/market whichever is higher
(i) when the amount or market value, whichever is higher, does not exceed Rs. 50 lakhs.	— 2%
(ii) when the amount or market value, whichever is higher, exceeds Rs. 50 lakhs but does not exceed Rs. 75 lakhs.	— 3%
(iii) when the amount or market value, whichever is higher, exceeds Rs. 75 lakhs but does not exceed Rs. 100 lakhs.	— 3.5%
(iv) when the amount or market value, whichever is higher, exceeds Rs. 100 lakhs.	— 4%.”.

This notification shall come into force with effect from the 1st day of April, 2014.

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

Vasanti H. Parvatkar, Under Secretary (Law-Estt.).

Porvorim, 28th March, 2014.

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