

Panaji, 2nd April, 2012 (Chaitra 13, 1934)

SERIES I No. 52

OFFICIAL  GAZETTE
GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY
No. 4

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

30/1/2006-Fin(R&C)(19)

In exercise of the powers conferred by sub-section (2) of section 5B of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule III appended to the said Act, as follows, namely:—

In Schedule III appended to the said Act, for the existing entry at serial number (2), the following entry shall be substituted, namely:—

"(2) Where proprietor provides accommodation with luxuries for other purpose:-

- | | |
|---|------------------------|
| (i) Not exceeding Rs. 10,000/-
per day per event | NIL |
| (ii) Exceeding Rs. 10,000/-
per day per event | 5% of the
receipt." |

This Notification shall come into force with effect from 1st April, 2012.

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

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

Porvorim, 31st March, 2012.

Notification

1/5/2012-FIN (R&C)

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 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 and sold in the State of Goa for brands whose strength is below 80 U.P.,—
- | | | |
|--------|--|--------------------------------|
| (i) | whose maximum retail price is upto Rs. 80/- per 750 ml. | Rs. 12/- per bulk litre. |
| (ii) | whose maximum retail price is above Rs. 80/- upto Rs. 135/- per 750 ml. | Rs. 45/- per bulk litre. |
| (iii) | whose maximum retail price is above Rs. 135/- upto Rs. 365/- per 750 ml. | Rs. 55/- per bulk litre. |
| (iv) | whose maximum retail price is above Rs. 365/- upto Rs. 525/- per 750 ml. | Rs. 60/- per bulk litre. |
| (v) | whose maximum retail price is above Rs. 525/- upto Rs. 800/- per 750 ml. | Rs. 160/- per bulk litre. |
| (vi) | whose maximum retail price is above Rs. 800/- upto Rs.1,100/- per 750 ml. | Rs. 225/- per bulk litre. |
| (vii) | whose maximum retail price is above Rs.1,100/- upto Rs.1,350/- per 750 ml. | Rs. 240/- per bulk litre. |
| (viii) | whose maximum retail price is above Rs.1,350/- upto Rs. 1,600/- per 750 ml. | Rs. 275/- per bulk litre. |
| (ix) | whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml. | Rs. 290/- per bulk litre. |
| (x) | whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml. | Rs. 525/- per bulk litre. |
| (xi) | whose maximum retail price is above Rs. 2,250/- upto Rs. 3,000/- per 750 ml. | Rs. 550/- per bulk litre. |
| (xii) | whose maximum retail price is above Rs. 3,000/- upto Rs. 5,000/- per 750 ml. | Rs. 1,030/- per bulk litre. |
| (xiii) | whose maximum retail price is above Rs. 5,000/- per 750 ml. | Rs. 1,515/- per bulk litre." ; |
- (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 other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa. Rs.15/- per bulk litre." ;
- (iii) for items 2(a) and 2(b), the following item shall be substituted, namely:—
- "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
- (i) whose maximum retail price is upto Rs. 100/- per 750 ml. Rs. 4/- per bulk litre.
- (ii) whose maximum retail price is above Rs. 100/- and upto Rs. 210/- per 750 ml. Rs. 20/- per bulk litre.
- (iii) whose maximum retail price is above Rs. 210/- and upto Rs. 310/- per 750 ml. Rs. 30/- per bulk litre.
- (iv) whose maximum retail price is above Rs. 310/- and upto Rs. 510/- per 750 ml. Rs. 60/- per bulk litre.
- (v) whose maximum retail price is above Rs. 510/- and upto Rs. 1,100/- per 750 ml. Rs. 120/- per bulk litre.
- (vi) whose maximum retail price is above Rs. 1,100/- and upto Rs. 2,000/- per 750 ml. Rs. 250/- per bulk litre.
- (vii) whose maximum retail price is above Rs. 2,000/- and upto Rs. 5,000/- per 750 ml. Rs. 450/- per bulk litre.
- (viii) whose maximum retail price is above Rs. 5,000/- per 750 ml. Rs. 650/- per bulk litre." ;
- (iv) for item 3, the following item shall be substituted, namely: —
- "3. Beer Manufactured in the State of Goa/imported from the rest of India and sold in the State of Goa
- (a) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs.57/- per bottle of 650 ml. Rs.14/- per bulk litre.
- (b) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs.57/- per bottle of 650 ml. Rs.17/- per bulk litre.
- (c) 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. 57/- per bottle of 650 ml. Rs. 19/- per bulk litre.
- (d) 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.57/- per bottle of 650 ml. Rs. 28/- per bulk litre." ;
- (II) In Part D,—
- (A) in sub-part "I-Manufacture", —
- (i) for item 5(b), the following item shall be substituted, namely:—
- "5(b) without use of rectified spirit/extra neutral alcohol as a base material:-
- (i) by still with capacity not exceeding 150 bulk litre Fee of Rs. 100/-
- (ii) in any other case Fee of Rs. 2,000/-." ;
- (ii) for item (9), the following item shall be substituted, namely:—
- "(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." ;

(B) in sub-part "II Sale",—

(i) for items (7)(a) and (7)(b), the following items shall be substituted, namely:—

"(7) for retail vendors of foreign liquor for consumption on the premise:—

(a) Hotels with 3 Star 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.

(b) Hotels with 2, 3 and 4 Star category issued by Ministry of Tourism Government of India and having 'B' category issued by Tourism Department, Government of Goa

Rs. 30,000/- (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 with the property on which the principal licence exists) .";

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

" (8)(a) Hotels with 5 Star and above having 'A' Category issued by Tourism Department, Government of Goa

Rs. 3,00,000/- per annum.

(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." ;

(iii) after item (18), in *Explanation I*, the expression "within the licenced premises" shall be omitted;

(C) in sub-part "II A – Transfer", after item No. 14, the following items shall be inserted, namely:-

" 15. Bottling of country Liquor

Rs. 25,000/- .

16. Blending of country Liquor

Rs. 25,000/-." ;

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

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

" (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." ;

- (ii) 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 and,—
- (i) whose maximum retail price is upto Rs. 80/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 12/- per bulk litre.
- (ii) whose maximum retail price is above Rs. 80/- upto Rs. 135/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 45/- per bulk litre.
- (iii) whose maximum retail price is above Rs. 135/- upto Rs. 365/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 55/- per bulk litre.
- (iv) whose maximum retail price is above Rs. 365/- upto Rs. 525/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 60/- per bulk litre.
- (v) whose maximum retail price is above Rs. 525/- upto Rs. 800/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 160/- per bulk litre.
- (vi) whose maximum retail price is above Rs. 800/- upto Rs.1,100/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 225/- per bulk litre.
- (vii) whose maximum retail price is above Rs. 1,100/- upto Rs.1,350/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 240/- per bulk litre.
- (viii) whose maximum retail price is above Rs.1,350/- upto Rs.1,600/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 275/- per bulk litre.
- (ix) whose maximum retail price is above Rs.1,600/- upto Rs.1,850/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 290/- per bulk litre.
- (x) whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 525/- per bulk litre.
- (xi) whose maximum retail price is above Rs. 2,250/- upto Rs. 3,000/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 550/- per bulk litre.
- (xii) whose maximum retail price is above Rs. 3,000/- upto Rs. 5,000/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 1,030/- per bulk litre.
- (xiii) whose maximum retail price is above Rs. 5,000/- per 750 ml. and the strength is below 80 U.P. fee of Rs. 1,515/- per bulk litre.” ;
- (iii) 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 the Custom Bonded Warehouse and whose strength is above 80 U.P. and sold in the State of Goa fee of Rs.15/- per bulk litre.” ;
- (iv) for items 2(b)(1), 2(b)(2) and 2(b)(3), the following items shall be substituted, namely:—

- “2(b)(1) Beer imported from outside India or transported from Custom Station and sold in the State of Goa,—
- (i) whose alcoholic strength does not exceed 5% v/v or 8.77% proof spirit and whose maximum retail price is upto Rs.57/- per bottle of 650 ml. fee of Rs. 14/- per bulk litre.
- (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% proof spirit and whose maximum retail price is above Rs.57/- per bottle of 650 ml. fee of Rs. 17/- per bulk litre.
- (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.57/- per bottle of 650 ml. fee of Rs. 19/- per bulk litre.
- (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.57/- per bottle of 650 ml. fee of Rs. 28/- per bulk litre.”;
- (v) for items 2(b)(2) and 2(b)(3), the following shall be substituted, namely:—
- (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.”;
- (E) in sub-part “IV – Miscellaneous”,—
- (i) for item (1)(b), the following item shall be substituted, namely:—
- “(1)(b) for retail vendors of Indian made foreign liquor, Country liquor and Foreign liquor for consumption on the premises by keeping their licenced premises open for serving their clientele beyond 11.00 p.m. but not exceeding 5.00 a.m. A surcharge in addition to annual licence fee shall be levied as indicated against the periods as follows:-
- (a) Period not exceeding 30 days, Rs. 15,000/- (extension not permitted);
- (b) Period of tourist season from October to March, Rs. 1,00,000/- (no break-up in period is allowed);
- (c) Period of tourist season for any two months from October to March,

Rs. 30,000/- (no break-up in period is allowed);
 (d) Period of tourist season from April to May, Rs. 20,000/-;
 (e) Period exceeding 8 months but not exceeding 12 months running concurrent with the validity of the licence, Rs. 1,50,000/-;
 (f) Period as specified in (e) above in case of Hotels with 5 Star and with 'A' category and above, Rs. 5,00,000/-;
 (g) Period as specified in (e) above in case of Hotels with 3 and 4 star with 'A' category and above, Rs. 3,00,000/-; and
 (h) Period as specified in (e) above in case of Hotels with 2, 3, and 4 Star with 'B' category, Rs. 2,00,000/-
 (Note :- (a), (b), (c) and (d) above shall not be applicable for 5 Star and above and 'A' category hotels);

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

“(3) Recording of Labels:

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.

(a) (i) whose maximum retail price is upto Rs. 525/- per 750 ml. Rs.18,000/-

(ii) fees for renewal of (a) (i) above. Rs. 9,000/-

(b) (i) whose maximum retail price is above Rs. 525/- per 750 ml. Rs. 30,000/-

(ii) fees for renewal of (b) (i) above. Rs. 15,000/-

(iii) for items (4)(e)(i) and (4)(e)(ii), the following items shall be substituted, namely:—

“(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

(i)(a) whose maximum retail price is below Rs. 200/- Rs. 2,000/-

(b) fees for renewal of (4)(e) (i)(a) above Rs. 1,000/-

(ii) (a) whose maximum retail price is above Rs.200/- Rs. 4,000/-

(ii) (b) fees for renewal of (4)(e) (ii)(a) above Rs. 2,000/-.”;

(iv) for items (7)(a)(i) and (7)(a)(ii), the following items shall be substituted, namely:—

“(7)(a)(i) Bonded Warehouse Rs. 10,000/- per annum.

7)(a) (ii) For storage of duty paid excisable articles other than (7)(a)(i) above. Rs. 5,000/- per annum.”.

This Notification shall come into force with effect from 1st day of April, 2012.

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

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

Porvorim, 2nd April, 2012.



Department of Town & Country Planning

Notification

45/1/TCP/pt. file/2012/1037

Read : Notification No. 45/1/TCP-09/Pt. file/3417 dated 18-9-2009 published in Official Gazette Series I No. 26 dated 24-9-09.

In exercise of the powers conferred by sub-section (2) of section 3 of the Goa Tax on Infrastructure Act, 2009 (Act 20 of 2009) (hereinafter called the "said Act"), the Government of Goa hereby amends the entries mentioned in the Schedule appended to the said Act, as follows, namely:—

In the Schedule appended to the said Act,—

(1) In Outline Development Plan/Zoning Plan,—

(a) in column (2),—

(i) against item (2), for the letters and figures "Rs. 100", the letters and figures "Rs. 150" shall be substituted;

(ii) against item (3), for the letters and figures "Rs. 250", the letters and figures "Rs. 350" shall be substituted;

(iii) against item (4), for the letters and figures "Rs. 100", the letters and figures "Rs. 150" shall be substituted;

(2) In Regional Plan,—

(b) in column (2),—

(i) against item (2), for the letters and figures "Rs. 100", the letters and figures "Rs. 150" shall be substituted;

(ii) against item (3), for the letters and figures "Rs. 250", the letters and figures "Rs. 350" shall be substituted;

(iii) against item (4), for the letters and figures "Rs. 100", the letters and figures "Rs. 150" shall be substituted;

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.

S. T. Puttaraju, Chief Town Planner & ex officio Joint Secretary.

Panaji, 30th March, 2012.

www.goaprintingpress.gov.in

Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 8.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA-02/420-4/2012.