

आबकाग दमण
EXCISE DAMAN



GOVERNMENT OF GOA, DAMAN
AND DIU

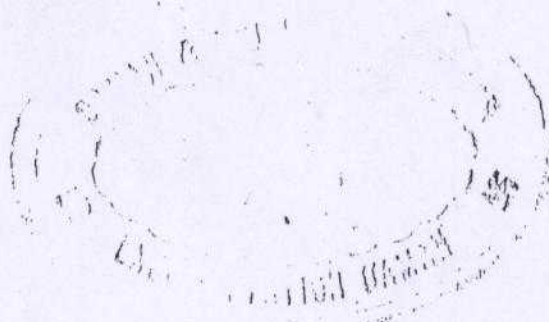
The Goa, Daman and Diu
Excise Duty Act, 1964

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and

The Goa, Daman and Diu
(Excise Duty) Rules, 1964

(Corrected unto 31-12-1982)



GOVERNMENT OF GOA, DAMAN AND DIU

Legislature Department

LA/1057/64

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent of the President of India on the 27th October 1964, and is hereby published for general information.

The Goa, Daman and Diu Excise Duty Act, 1964

(No. 5 of 1964) [27th October, 1964]

An Act to consolidate and amend the law relating to the levy of a tree tax and of a duty of excise on certain articles in the Union Territory of Goa, Daman and Diu and for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth year of the Republic of India as follows:

1. Short title, extent and commencement. — (1) This Act may be called the Goa, Daman and Diu Excise Duty Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be notified for different areas. [Vide Annexure I].

2. Definitions. — In this Act, unless the context otherwise requires, —

(a) "beer" includes ale, stout, porter and any other fermented liquor usually made from malt;

(b) "to bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture or rectification be employed or not, and includes rebottling;

(bb) "cashew liquor" means liquor manufactured from cashew fruit in any part of India;

(c) "country liquor" means liquor manufactured in any part of India other than Indian Made Foreign Liquor;

✓ (d) "denatured" means effectually and permanently rendered unfit for human consumption;

(dd) "Chief Secretary" means the Chief Secretary to the Government of Goa, Daman and Diu;

(e) "Commissioner" means the Commissioner appointed under sub-section (1) of section 3;

(f) "duty" means the duty of excise imposed by or under this Act in any of the ways indicated in section 13, and in the case of imports, the countervailing duty mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;

(ff) "excisable article" means —

(i) liquor, other than foreign liquor,

(ii) intoxicating drug, or

(iii) opium,

but does not include any medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics;

(g) "Excise Officer" means the Commissioner appointed under sub-section (1) of section 3 or any other Officer appointed under sub-sections (2) and (3) of section 3;

(h) "export" means take out of the Territory to any place in India beyond the limits of the Territory;

(i) "foreign liquor" means any liquor (other than rectified spirit, denatured spirit and perfumed spirit) imported into India and on which a duty of customs is leviable under the Indian Tariff Act, 1934 (Central Act 2 of 1934) or the Customs Act, 1962 (Central Act 52 of 1962);

(j) "Government" means the Government of Goa, Daman and Diu;

(k) "import" means bring into the Territory from any place in India beyond the limits of the Territory;

(kk) "Indian made foreign liquor" means brandy, whisky, gin, rum, milk punch, wines or beer manufactured in India and such other liquor

as may be declared by the Government as Indian made foreign liquor;

[Vide Annexure III]

(kkk) "Intoxicating drugs" means —

(i) the leaves, small stalks and flowering on fruiting top, of the Indian hemp plant;

(ii) ~~h~~hang, siddi or ganja;

(iii) charas, that is to say, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulation, other than those necessary for packing and transport; or

(iv) Coca leaf, that is to say, the leaf of coca plant (which means the plant of any species of the genus erythroxylon), except a leaf from which all ecgonine, cocaine and any other ecgonine alkaloids have been removed;

(v) Coca derivative, that is to say, —

(a) crude cocaine, that is, any extract of coca leaf which can be used, directly or indirectly, for the manufacture of cocaine;

(b) ecgonine, having the chemical formula $C_9H_{11}NO_3$ and all the derivatives of ecgonine from which it can be recovered;

(c) cocaine, that is methylester of benzoyl ecgonine having the chemical formula $C_{17}H_{21}NO_4$ and its salts; and

(d) all preparations containing more than 0.1 percent cocaine;

(vi) any mixture, with or without neutral materials, of any of the intoxicating drugs mentioned in above sub-clauses;

✓(l) "liquor" includes spirits of wine, methylated or denatured spirits, spirits, wines, toddy, beer, feni and all liquid consisting of or containing alcohol other than medicinal and toilet preparations;

✓(m) "manufacture" includes every process, whether natural or artificial, by which any excisable article is produced or prepared wholly or partly and, in relation to liquor, also includes redistillation and every process for the rectification, reduction, flavouring, blending or colouring

(n) "notification" means notification published in the Official Gazette;

(o) "Official Gazette" means the Goa, Daman and Diu Government Gazette;

(oo) "opium" means —

(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 any derivatives of opium;

(p) "place" includes a house, building, shop, tent, vehicle, vessel, boat, raft or enclosure;

(q) "prescribed" means prescribed by rules made under this Act;

(r) "proof litre" means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 51 degrees Fahrenheit weighs exactly twelve-thirteenths (12/13) parts of an equal measure of distilled water at the same temperature;

(s) "rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

(t) "sale" with its grammatical variations and cognate expressions includes every transfer otherwise than by way of gift;

(u) "spirits" means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

(v) "Territory" means the Union Territory of Goa, Daman and Diu;

(w) "toddy" means fermented or unfermented juice drawn from coconut, cajuri or any kind of palm-tree;

(x) "transport" means to move from one place to another within the Territory.

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3. Excise Authorities and delegation of powers. —

(1) For carrying out the purposes of this Act, the Government shall appoint an Officer to be called the Commissioner of Excise.

(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint as many Deputy or Assistant Commissioners or other Officers as may be considered necessary.

(3) The Commissioner may, subject to the rules and orders regulating the conditions of service of persons in public services and posts, appoint as many Excise Inspectors, Sub-Inspectors of Excise and such other executive or ministerial staff as may be sanctioned by the Government to assist him in the execution of his functions.

(4) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.

(5) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, Central Act 1860. 45 of 1860

(6) Subject to such restrictions and conditions as may be prescribed, the Government may by order in writing, delegate any of its powers under this Act to the Commissioner.

(7) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to the Deputy or Assistant Commissioner or to such other Officers and persons appointed under sub-sections (2) and (3).

3A. Uniforms. — Such members of the staff appointed to perform duties under the Act shall wear such uniform which shall be supplied to them free of cost and shall be entitled to such allowances as may be prescribed. [Vide Annexure XXVIII].

4. Import and Export of excisable article. — No excisable article shall be imported into or exported

from the Territory except on the authority of a permit issued by the Commissioner indicating that the duty, if any, imposed by or under this Act has been paid or a bond has been executed for the payment thereof in the prescribed form and manner.

5. Transport of excisable article. — No excisable article exceeding such quantity as the Government may, from time to time, prescribe by notification either for the whole of the Territory or for any local area thereof, shall be transported within the Territory except on the authority of and in accordance with the conditions, if any, in a permit issued by the Commissioner: [Vide Annexures IX & XIV].

Provided that unless the Government by notification otherwise directs with respect to any local area, no such permit shall be required when foreign liquor is transported for genuine private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Act.

6. Removal of excisable article from distillery, etc. — No excisable article shall be removed from any distillery, brewery, pot still, warehouse or other place of storage established or licensed under this Act unless the duty, if any, payable under this Act has been paid or unless a bond has been executed for the payment thereof in the prescribed form and manner.

7. Manufacture of liquor. — (1) No excisable article shall be manufactured or produced, no liquor shall be bottled, no tree shall be tapped for toddy and no juice shall be drawn from any tree or from cashew fruit except under the authority of a licence issued under this Act.

(2) No person shall use, keep or have in his possession any material, still, utensil, implement, or apparatus ~~for the purpose of manufacturing any excisable article~~ and no distillery, brewery or pot still shall be constructed or worked, save under the authority of a licence issued under this Act in this behalf.

8. Possession of and transactions in liquor. — (1) No person not being a licensed manufacturer or

such quantity as the Government may, by notification, prescribe, except under the authority of a permit issued by the Commissioner and in accordance with the conditions, if any, therein. [Vide Annexures X & XII].

(2) Every dealer or vendor of any excisable article or foreign liquor shall maintain a full account of his transactions in such article or foreign liquor in the prescribed form.

9. Sale of excisable article or foreign liquor. — No excisable article or foreign liquor shall be sold except under the authority of a licence issued under this Act:

Provided that the Government may, by notification, direct that a licence for sale granted under any other law for the time being in force in the Territory may, subject to such conditions as may be specified in the notification be deemed to be a licence granted under this Act. ✓

10. Prohibition or restriction of import, export, transport, possession, manufacture or sale of excisable articles. — Notwithstanding anything contained in this Act, the Government may, if it considers necessary in the public interest so to do, by notification, prohibit or restrict the import, export, transport, possession, manufacture or sale of any or all excisable articles within Goa, Daman and Diu or any part thereof. [Vide Annexures XXV, XXVII, XXX & XXXI].

10A. Prohibition of publication of advertisements relating to liquor. — (1) No person shall advertise in any manner or form whatsoever, or distribute any advertisement or other matter relating to liquor, —

(a) which solicits the use of or offers any liquor; or

(b) which is calculated to or is likely to encourage or incite any individual or class of individuals or the public generally to commit an offence under this Act or to commit a breach of or to evade the provision of any rule, regulation or order made thereunder or the conditions of any licence, permit, pass or authorisation granted thereunder.

(2) Nothing in this section shall apply to: —

(a) catalogues or price lists which may be generally or specially approved by the Commissioner in this behalf;

(b) any other advertisement or matter which the Government by notification in the Official Gazette, generally or specially exempt from the operation of this section.

11. Establishment of distilleries and warehouses. — The Commissioner may with the previous approval of the Government —

(a) establish a public distillery, or authorise the establishment of one or more private distilleries, in which liquor may be manufactured under a licence granted under this Act;

(b) establish a public warehouse, or authorise the establishment of one or more private warehouses, wherein excisable article may be deposited and kept without payment of duty; and

~~(c)~~ discontinue any public or private distillery or warehouse so established.

12. Levy of Duty. — There shall be levied and collected, at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, a duty of excise on all excisable articles manufactured in, or brought into the territory:

Provided that no such duty shall be levied on toddy ✓ when used for the manufacture of jaggery, vinegar, yeast or neera or when drunk as such.

13. Mode of levy. — The duty on any excisable article leviable under this Act may be levied in one or more of the following ways, namely: —

(a) by way of a duty on the quantity of such excisable article manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Act; and

(b) by way of a duty on the quantity of such excisable article imported into the Territory.

14. Recovery of tree tax. — (1) There shall be levied on each tree from which toddy is drawn a

at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, and in the manner prescribed.

(2) When any tax is levied on a tree under subsection (1) the licence under section 7 shall be granted to a person other than the owner of such tree only on production of the written consent of the owner to the grant of the licence.

(3) When any tax is due in respect of any tree, it shall be recoverable from the tapper or in default of him, where the tree is tapped without a licence under this Act, from the owner or occupier of the tree, unless he proves that the trees were tapped without his consent.

Explanation: In this section, the expression owner includes a person in possession.

15. Licences, and permits. — (1) Every licence or permit under this Act shall be granted, —

- (i) by such officer,
- (ii) for such period,
- (iii) subject to such conditions or restrictions, and
- (iv) in such form and containing such particulars, as may be prescribed.

Provided that the Government may, if it considers necessary in the public interest so to do, by order, published in the Official Gazette, direct that no licence shall be granted for manufacture or sale of any or all excisable articles and foreign liquors in Goa, Daman and Diu or any part thereof.

(2) No licence or permit under this Act shall be granted except on payment of fees at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette.

16. (3) Power to cancel licences. — (1) A licence or permit granted under this Act may be cancelled by the Commissioner for good and sufficient reasons to be recorded in writing, after giving an opportunity to the person concerned for making any representation, and after considering such representation.

(2) In particular and without prejudice to the generality of sub-section (1), the Commissioner may cancel or suspend any licence or permit granted under this Act, —

(a) if any fee or duty payable by the holder thereof be not duly paid; or

(b) if there is any breach by the holder of such licence or permit, or by his servants, or by any one acting with his express or implied consent on his behalf, of any of the terms or conditions of such licence or permit or of the terms of any agreement executed under section 17; or

(c) if the holder thereof is punished for any offence against this Act, or of any cognizable or non-bailable offence; or

(d) if the conditions of the licence or permit provide for such cancellation or suspension.

(3) The holder of a licence or permit shall not be entitled to any compensation for the cancellation or suspension thereof under this section nor to a refund of any fee paid or deposit made in respect thereof.

17. Agreement. — Every person taking out a licence under this Act may be required to execute an agreement in conformity with the tenor of his licence and in the form prescribed, and to give such security, if any, for the performance of his agreement as may be prescribed.

18. Measures, weights and testing instruments. — Every person who manufactures or sells any excisable article or sells any foreign liquor is bound —

(a) to equip himself with such measures, weights and instruments as the Commissioner may require and to keep the same in good condition; and

(b) on the requisition of any Excise Officer duly empowered in that behalf, at any time to measure, weigh or test any excisable article or foreign liquor in his possession in such manner as such Officer may require.

19. Prohibition of sale etc. to certain persons. — No licensed vendor or a manufacturer and no person in the employ of a vendor or a manufacturer and

acting on his behalf shall sell or deliver any excisable article or foreign liquor —

✓ (a) to any person apparently under the age of 21 years, or

✓ (b) to any person of unsound mind.

20. Recovery of sums due to Government. — In respect of any duty and other sums of any kind payable to the Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered to levy such duty or require the payment of such sums, may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control, or may recover the amount by attachment and sale of excisable articles or foreign liquor belonging to such person; and if the amount payable is not so recovered he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the appropriate officer for the time being authorised by law to recover arrears of revenue and having jurisdiction over the place in which such person resides or conducts his business and the said officer, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

Explanation: — For the purposes of this section, "excisable articles or foreign liquor" includes the container thereof.

✓ 21. Transitional. — (1) Every stockist, dealer or vendor of liquor shall give a declaration in writing to the Commissioner or an officer nominated by him in this behalf, containing detailed particulars and account of the various categories of liquor in his possession or control on the date of coming into force of this Act.

(2) No such liquor shall be sold by him except on payment of duty equal in amount to that leviable on liquor of a like kind if manufactured in, or, as the case may be, imported into, the Territory after the commencement of the Act and on the grant of permission to sell the same by the Commissioner or his nominee.

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(3) The Commissioner may permit the sale of the whole or part of any such stock of liquor on the deposit of a suitable amount pending the payment of the duty leviable or on executing a bond therefor in the form and manner prescribed.

22. Power of Government to make rules. — (1) The Government may make rules generally for the purpose of carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for —

(a) regulating the delegation of any power by the Commissioner;

(b) defining the powers and duties of officers of the Excise Department;

(c) regulating the extraction and distillation of toddy and its sale to licensed vendors;

(d) regulating the extraction of cashew juice, the price to be charged for its sale, the distillation of liquor therefrom and its sale;

(e) regulating the import, export, transport or possession of any excisable article;

(f) prescribing the mode of and conditions for the grant of licence to manufacture any excisable article or sell such article or foreign liquor by wholesale or by retail, including conditions as to the period of validity of the licence, areas in which it is valid and the procedure to be followed before its grant;

(g) the prohibition of sale of any excisable article or foreign liquor to such persons or class of persons in such circumstances as may be prescribed;

(h) the prohibition of the employment by the licensee of such persons or class of persons as may be specified, to assist in his business in such capacity as may be specified;

(i) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the assembly of persons of bad character in such premises;

(j) regulating the deposit of any liquor in a warehouse and its removal therefrom or from any distillery, pot still or brewery;

(k) prescribing the manner of levying or computing the fees payable in respect of any licence or permit or in respect of storage of any excisable article or foreign liquor;

(kk) fee leviable in respect of appeal;

(l) regulating the time, place and manner of payment of any duty or fee;

(m) prescribing the restrictions and conditions subject to which any licence or permit may be granted;

(n) fixing the days and hours during which any licensed premises may or may not be kept open, and regulating the closure of such premises on special occasions;

(o) regulating the form of accounts to be maintained and the returns to be submitted by licensees;

(p) declaring the process by which spirits manufactured in India shall be denatured and for causing such spirit to be denatured through the agency or under the supervision of Excise Officers;

(q) providing for the destruction or other disposal of any excisable article or foreign liquor deemed to be unfit for use;

(r) regulating the disposal of articles confiscated and the sale proceeds thereof; and

(s) the terms and conditions under which the Government distillery units may be leased. [Vide Annexure XXIII].

(3) All rules made under this Act shall be published in the Official Gazette and shall be laid on the table of the Legislative Assembly at its first session immediately after they are made and shall be subject to such modifications as the Assembly may make during the session in which they are so laid and the one immediately following.

23. Power to enter and inspect place of manufacture and sale. — (1) The Commissioner or any Excise Officer not below such rank as may be prescribed, may, —

(a) enter and inspect at any time by day or by night any place in which any licensed manufac-

turer carries on the manufacture of or stores any excisable articles: ✓

Provided that no Excise Officer other than the Commissioner shall so enter or search any residential premises unless he is accompanied by the Sarpanch, or the Panch or any other respectable person of the locality. ✓

(b) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open, any place in which any excisable article or foreign liquor is kept for sale by any person holding a licence under this Act; ✓

(c) examine any book, account, or register or examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, excisable article or foreign liquor found in any such place as is referred to in clauses (a) and (b) above; and ✓

(d) seize any measures, weights or testing instruments which he has reason to believe to be false. ✓

(2) Any Police officer, not below such rank as may be prescribed, may also exercise the powers conferred on the Commissioner or an Excise Officer under sub-section (1) in respect of intoxicating drug or opium. ✓

24. Power of certain officers to investigate into offences. — (1) Any officer of the Excise Department not below such rank as may be prescribed may investigate into any offence punishable under this Act committed within the limits of the area in which such officer exercises jurisdiction.

Provided that any Police Officer, not below such rank as may be prescribed, may also investigate into an offence relating to intoxicating drug or opium committed within the limits of the area in which such Police Officer exercises jurisdiction.

(2) Any such officer may exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in respect of an investigation into a cognizable case under the provisions of the Code of Criminal Procedure 1973 (Central Act 2 of 1974) and, if specially empowered in that behalf by the Government, such

officer may for reasons to be recorded by him in writing, stop further proceedings against any person concerned in any such offence into which he has investigated.

25. Power of seizure and detention. — (1) Subject to such restrictions as may be prescribed, any officer of the Excise, Police, Customs or Land Revenue Department not below such rank as may be prescribed, and any other person duly authorised in this behalf by the Government, may seize and detain any excisable article, foreign liquor or other article which he has reason to believe to be liable to confiscation under this Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such excisable article, foreign liquor or other article to be or to be concealed.

(2) Where, as a result of such search, no excisable article, foreign liquor or other article is actually found to be concealed on such person, vessel, raft, vehicle, animal, package, receptacle or covering, a certificate to that effect shall be given in the prescribed form by the officer to the person concerned.

26. Search warrants. — If any Magistrate upon information given by any Excise or Police officer or any other person has reason to believe that an offence under this Act has been, is being or is likely to be committed, he may, after recording the information in writing signed by the informant, issue a warrant for the search of any place in which he has reason to believe that any excisable article or foreign liquor or any utensil, implement, apparatus or materials, in respect of which such offence has been, is being, or is likely to be committed, is kept or concealed.

27. Power to search without warrant. — (1) Whenever an officer of the Excise Department, not below such rank as may be prescribed, has reason to believe that an offence punishable under this Act has been, is being or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence, he may after recording his reasons and grounds of his belief, at any time, by day or night, enter and search such place

and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act:

Provided that no search except in case of an offence relating to intoxicating drug or opium, shall be made during the hours from 7 p. m. to 7 a. m. save in exceptional circumstances and with the prior approval of the Commissioner.

(2) Any such officer may arrest any person found in such place whom he has reasons to believe to be guilty of any offence under this Act:

(3) Any Police Officer, not below such rank as may be prescribed, may also exercise the powers conferred on an officer of the Excise Department under sub-sections (1) and (2), if he has reason to believe that an offence relating to intoxicating drug or opium has been, is being, or is likely to be committed in any place and that a search cannot be obtained without affording the offender an opportunity of concealing evidence of the offence.

(4) Every person arrested under this section for an offence which is bailable shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance before a Magistrate or an Excise Officer.

28. Duty of officers of certain departments to report offences and to assist excise officer. — Every officer of the Police, Customs and Land Revenue Departments shall be bound to give immediate information to an officer of the Excise Department of any breach of any of the provisions of this Act which may come to his knowledge, and to aid any officer of the Excise Department in carrying out the provisions of this Act upon request made by such officer.

29. Duty of officer in charge of police station to take charge of articles seized. — Every officer in charge of a police station shall take charge of and keep in safe custody, pending the orders of a Magistrate or the Commissioner or an Excise Officer duly empowered in that behalf, all articles seized under this Act which may be delivered to him; and shall allow any officer of the Excise Department who may accompany such articles to the police station or may be deputed for the purpose by his superior officer, to affix his seals to such articles, and to take sam-

ples of or from them. All samples so taken shall also be sealed with the seal of the officer in charge of the police station.

29A. Powers of certain officers to close liquor shops. — It shall be lawful for the district magistrate or a sub-divisional magistrate by notice in writing to the holder of a licence or his agent to require that any shop in which liquor is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, it shall be lawful for any Magistrate or for any Police Officer not below the rank of Inspector who is present, to require such shop to be kept closed for such period as may be necessary: ✓

Provided, however, that when any such order is passed by a Police Officer, he shall, within 24 hours, report the fact to the sub-divisional magistrate or the district magistrate and shall thereafter, abide by such directions as the Magistrate may give in this regard. ✓

30. Penalty for contravention of provisions. — Whoever, in contravention of this Act, or of any rules or orders made thereunder, or of the conditions in any licence or permit obtained under this Act, —

(a) imports, exports, transports or possesses any excisable article; or

(b) manufactures or produces any excisable article or bottles liquor; or

(c) constructs or works any distillery, brewery or pot still; or

(d) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing any excisable article; or

(e) sells any excisable article or foreign liquor; or

(f) draws toddy from any tree,
shall, on conviction before a Magistrate, be punished
for each such offence with —

(i) rigorous imprisonment which may extend to
seven years, with or without fine, if the offence
relates to intoxicating drug or opium as defined in
clauses (kkk) and (oo) respectively, of section 2;

(ii) a fine which may extend to two thousand
rupees or imprisonment for a term which may
extend to two years or with both, if the offence
relates to any other matter:

Provided that in respect of any offence under
clause (f), the amount of fine may be such lower
figure as may be prescribed.

31. Penalty for certain Acts or omissions by
holders of licence. — Whoever, being the holder of
a licence or permit granted under this Act or being
in the employ of such holder and acting on his
behalf, —

(a) fails to produce such licence or permit on
demand by any Excise Officer or any other officer
empowered to make such demand; or

(b) wilfully does or omits to do anything in
breach of any of the conditions of his licence or
permit not otherwise provided for in this Act; or

(c) wilfully contravenes any rule made under
section 22 of this Act; or

(d) permits drunkenness, disorderly conduct,
riot or gambling in any place in which any liquor
is sold or manufactured; or

(e) permits persons of notoriously bad character
to meet or remain in any such place,

shall, on conviction before a Magistrate, be punished
for each such offence with fine which may extend
to one thousand rupees or with imprisonment which
may extend to six months or with both.

32. Penalty for certain acts by holders of licence
for sale or manufacture. — Whoever, being the
holder of a licence for the sale or manufacture of
liquor under this Act, or being in the employ of such
holder acting on his behalf, —

(a) mixes or permits to be mixed with the liquor
sold or manufactured by him any noxious drug or

any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength or to affect its purity;

(b) sells or exposes for sale foreign liquor or Indian made foreign liquor which he knows or has reason to believe to be country liquor;

(c) marks any bottle or its cork, or any case, package or other receptacle containing liquor manufactured from rectified spirit or country liquor with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor,

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to one thousand rupees or with imprisonment which may extend to six months or with both.

33. Penalty for possession of contraband excisable article. — Whoever, without lawful authority, has in his possession any quantity of excisable article knowing the same to have been unlawfully imported, transported or manufactured or knowing that the prescribed duty has not been paid thereon, shall, without prejudice to the provisions of section 30, on conviction before a Magistrate, be punished with fine which may extend to two thousand rupees or with imprisonment which may extend to one year or with both.

34. Vexatious search seizure, etc. by officers. —
(1) Any Excise Officer or/a Police Officer or other person exercising powers under this Act, or under the rules made thereunder, who, —

(a) without reasonable ground of suspicion searches or causes to be searched any place;

(b) vexatiously and unnecessarily detains, searches or arrests any person;

(c) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(d) commits, as such officer, any other act to the injury of any person, without having reason to believe that, such act is required for the execution of his duty;

shall, on conviction before a Magistrate, be punished with fine which may extend to two thousand rupees.

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years or with both.

35. Penalties for offences not otherwise provided for. — Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act, and not otherwise provided for therein shall be punished for each such act or omission with fine which may extend to two thousand rupees.

35A. Punishment for attempt to commit offences. — Whoever attempts to commit an offence punishable under this Act, or to cause such an offence to be committed, and in such attempt does any act towards the commission of such offence, shall be punishable —

(a) where the offence is punishable with imprisonment only, with imprisonment for a term which may extend to one-half of the longest term of imprisonment provided for such offence, or

(b) where the offence is punishable with fine only, with such fine as is provided for the offence, or

(c) where the offence is punishable with both imprisonment and fine, with imprisonment for a term which may extend to one-half of the longest term of imprisonment provided for such offence and also with such fine as is provided for such offence.

36. Presumption as to commission of offence in certain cases. — In every prosecution for an offence punishable under this Act, it shall be presumed until the contrary is proved that the accused person has committed such offence in respect of any excisable article or foreign liquor, or any still, utensil, implement, or apparatus whatsoever for the manufacture of excisable articles or any such materials as are ordinarily used in the manufacture of excisable articles for the possession of which he is unable to account satisfactorily; and the holder of a licence or permit under this Act shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf

as if he had himself committed the same, unless he establishes that all due and reasonable precautions were exercised by him to prevent the commission of such offence.

36A. Cognisance of offences. — (1) No Court shall take cognisance of an offence under this Act or under the rules made thereunder other than an offence under section 34 except on complaint made by the Commissioner or any other officer authorised by him either generally or specially in writing or by any Police Officer of such rank as may be prescribed where the offence relates to intoxicating drug or opium. [Vide Annexure XXIX].

(2) No Court inferior to that of a Magistrate of the First Class shall try any offence under this Act or the rules made thereunder.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) any offence under this Act may be tried summarily.

(4) All offences punishable under this Act shall be cognizable and bailable, except that an offence relating to intoxicating drug or opium shall be non-bailable.

37. Confiscation. — (1) In any case in which an offence has been committed under this Act, the excisable articles, foreign liquor, materials, still, utensil, implement or apparatus in respect or by means of which such offence has been committed shall be liable to confiscation.

Provided that no confiscation under this sub-section shall be made in cases where

(a) duty paid liquor is transported within the territory without the authority of a permit granted under this Act; or

(b) any licensed premises are kept open in contravention of any rule made under clause (n) of sub-section (2) of section 22.

(2) Any excisable article or foreign liquor lawfully imported, exported, transported, manufactured, had in possession or sold along with, or in addition to, any excisable article or foreign liquor liable to confiscation under this section, and the receptacles,

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packages and coverings in which any such excisable article, foreign liquor, materials, still, utensil, implement or apparatus as aforesaid is or are found and the other contents if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels or other conveyances used in carrying the same, shall likewise be liable to confiscation.

Provided that no such animal, cart, vessel, or other conveyances shall be so liable to confiscation if the owner thereof, is not the owner of the articles thereby removed and establishes that he had no reason to believe that such offence was being or was likely to be committed.

(3) When anything mentioned in sub-section (1) and (2) is found in circumstances which afford reason to believe that an offence under this Act has been committed in respect or by means thereof, or when such offence has been committed and the offender is not known or cannot be found, the Commissioner may order confiscation of the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person, if any, claiming any right thereto, and considering the evidence, if any, which he produces in support of the claim.

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Commissioner is of the opinion that the sale of the thing or animal in question would be for the benefit of its owner, he may at any time direct it to be sold; and the provisions of this section shall, so far as may be, apply to the net proceeds of such sale.

(4) When anything is confiscated under sub-sections (1) or (2) above, it shall thereupon vest in the Government.

38. **Limits of confiscation.**—In every case in which, under this Act, anything is liable to confiscation and penalty, such confiscation and penalty may be ordered, —

(a) without limit by the Commissioner, or

(b) upto confiscation of goods not exceeding five hundred rupees and imposition of penalty not

exceeding fifty rupees by such other Excise Officers as the Government may, from time to time, empower in that behalf.

39. **Fine in lieu of confiscation.** — Whenever confiscation is authorised by this Act, the officer ordering the same may give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit. Payment of the fine does not absolve the owner of the goods from the payment of duties and other charges prescribed in this Act.

39A. **Power of Commissioner to compound offences.** — (1) Subject to such conditions, if any, as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under this Act or under any rules made thereunder, other than an offence under section 34 or an offence relating to intoxicating drugs or opium as defined in clauses (kkk) and (oo) of section 2, either before or after the commencement of any proceedings against such persons in respect of such offence, by way of composition for such offence, a sum not exceeding two thousand rupees.

(2) When compounding of an offence is accepted the power to confiscate the goods seized under this Act in respect of such offence shall be vested in the Commissioner.

(3) On payment in full of such sum as may be determined by the Commissioner under sub-section (1); —

(a) no proceedings shall be commenced against such person as aforesaid; and

(b) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.

40. **Appeals.** — Any person deeming himself aggrieved by any decision or order passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner may, within ninety days from the date of such decision or order, appeal against such decision or order, to the Commissioner; and where the decision or order is passed by the Commissioner including the order passed in revision under section 41 the appeal shall lie to the Chief Secretary. In disposing of the appeal the Com-

missioner or the Chief Secretary, as the case may be, may, after giving reasonable opportunity of being heard: —

✓(a) confirm the decision or order appealed against; or

✓(b) reduce, enhance or annul any amount involved in the decision or order appealed against; or

✓(c) pass such other orders as he may think fit.

41. Revision. — (1) When the decision or order is passed under this Act or the rules made thereunder by any Excise officer other than the Commissioner, the Commissioner of his own motion may revise such decision or order after considering the facts of the case.

(2) In disposing of the revision, the Commissioner shall have the same powers as those of the appellate authority under section 40. ✓

42. Exemptions. — Where in the opinion of the Government reasonable grounds exist for doing so, the Government may by notification and subject to such conditions and restrictions as it may impose, exempt any person or class of persons or any excisable article or foreign liquor from all or any of the provisions of this Act or of rules made thereunder either throughout Goa, Daman and Diu or in any specified part thereof or for any specified period or occasion. [Vide Annexures II, V, VI, VIII, XI, XIII, XV, XVI, XVII, XVIII, XIX, XX, XXI, XXII & XXVI].

(2) For the removal of doubts it is hereby declared that nothing in this Act shall apply to the import, export or possession of foreign liquor or other articles dealt with by any law relating to Customs or Central Excise.

43. Publication of rules and notifications. — All rules made and notifications issued under this Act shall be published in the Official Gazette and shall thereupon have effect from the date of such publication or from such other date as may be specified in that behalf.

44. Bar of certain suits. — (1) No suit shall lie in any civil court against the Government or any officer

or person for damages for any act in good faith done or intended to be done in pursuance of this Act.

(2) No civil court shall try any suit which may lawfully be brought against the Government in respect of anything done or alleged to be done in pursuance of this Act unless the suit is instituted within one hundred and eighty days from the date of commission of the act complained of.

45. Repeal. — (1) On the commencement of this Act, any law in force in the Union Territory of Goa, Daman and Diu authorising taxes and duties on manufacture and sale of excisable article or providing for any matter for which provision is made in this Act, shall stand repealed.

(2) The provisions of the General Clauses Act, 1897 shall apply to the repeal under sub-section (1) as if the law referred to therein were a Central Act.

46. Power to remove difficulties. — If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

Law and Judiciary Department

Notification

LD/BIII/14/75

The following Bill passed by the Legislative Assembly of Goa, Daman and Diu and assented to by the Administrator of Goa, Daman and Diu on 28-10-1975 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 28th October, 1975.

The Goa, Daman and Diu Excise Duty (Validation of
Appointment and Proceedings) Act, 1975

[Act No. 16 of 1975 [28th October, 1975]]

AN

ACT

*to validate appointments of certain officers under
the Goa, Daman and Diu Excise Duty Act, 1964,
and to validate proceedings taken by such officers
under the Act.*

Be it enacted by the Legislative Assembly of Goa,
Daman and Diu in the Twenty-sixth Year of the
Republic of India as follows: —

1. Short title. — This Act may be called the Goa,
Daman and Diu Excise Duty (Validation of Appoint-
ments and Proceedings) Act, 1975.

2. Definition. — In this Act, —

(1) "Administrator" means the Administrator of
the Union territory of Goa, Daman and Diu ap-
pointed by the President under article 239 of the
Constitution;

(2) "appointment" means appointment as —

- (a) Commissioner of Excise; or
- (b) Assistant Commissioner of Excise; or
- (c) Superintendent of Excise; or
- (d) Excise Officer; or
- (e) Excise Inspector; or
- (f) Sub-Inspector of Excise; or
- (g) Excise guard.

3. Validation of certain appointments, levy of
excise duty etc. — Notwithstanding anything con-
tained in any judgement, decree, or order of any
court, tribunal or other authority, —

(a) no appointment of any person
made or purporting to have been made
under or for the purposes of the Goa,
Daman and Diu Excise Duty Act, 1964
(hereinafter referred to as the prin-

5 of 1964.

principal Act), before the commencement of this Act, shall be deemed to be illegal or invalid, or ever to have been illegal or invalid, merely on the ground that such appointment was not made in accordance with the provisions of section 3 of the principal Act, or on the ground that such appointment was not made under that section, or on both those grounds; and

(b) no levy or collection of any duty, tax or fee, made or purporting to have been made under the principal Act, before the commencement of this Act, and no jurisdiction exercised, no order made, and no other act or proceeding or thing done or taken by, or before, a person referred to in clause (a) in relation to such levy or collection shall be deemed to be illegal or invalid, or ever to have been illegal or invalid merely on the ground that such jurisdiction was exercised or such order had been made or such other act or proceedings or thing had been done or taken by, or before, a person whose appointment was not made in accordance with or under the provisions of section 3 of the principal Act, and accordingly —

(i) all appointments made or purporting to have been made under or for the purposes of the principal Act, before the commencement of this Act, shall, for all purposes, be deemed to be, and to have been, made in accordance with law;

(ii) the jurisdiction exercised, orders made and all other acts, proceedings or things done or taken by the Government of Goa, Damah and Diu or by the Administrator or by a person whose appointment had been made as aforesaid, or by any other officer of that Government or by any tribunal or other authority in connection with the said appointments or in connection with the levy or collection of duty, tax or fee under the principal Act, shall for all purposes, be deemed to be and to have been exercised, made, done or taken in accordance with law; and

(iii) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority whatsoever on the ground that any such appointment was

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illegal or invalid or any such jurisdiction, order or other act, proceeding or thing was not exercised, made, done or taken in accordance with law.

4. Repeal and saving. — (1) The Goa, Daman and Diu Excise Duty (Validation of Appointments and Proceedings) Ordinance, 1975 (1 of 1975) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance so repealed shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 28th June, 1975.

Secretariat,

Panaji,

28th October, 1975.

B. M. MASURKAR

Secretary to the Government of Goa,
Daman and Diu, Law and Judiciary
Department

(Published in the Official Gazette Series I, No. 32,
dated 8-11-1975).

Notification

FIN(Rev)/2-35/15/75(C)

Dated: 25-3-1976.

In exercise of the powers conferred by Sections 12, 14 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby fixes the following rates of excise duty, tree tax and licence/permit fees with effect from 26-3-1976.

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) Indian made foreign liquor Rs. 15.00 per proof
other than milk punch, litre.
wines and beer [vide Annexures V, XX & XXII].

- | | |
|--|--|
| (2) Milk punch and wines [vide Annexures II & VI.] | Rs. 4.00 per bulk litre. |
| (3) Beer [vide Annexure XX & XXI]. | Rs. 0.75 per bulk litre. |
| 4) (i) Country liquor (other than cashew liquor) when manufactured with rectified spirit as a base material. | Rs. 3/- per proof litre. |
| (ii) Country liquor (other than cashew liquor) when manufactured from materials other than rectified spirit. | Rs. 1/- per proof litre. |
| 5) Cashew liquor. | Rs. 1.50 per proof litre. |
| 6) Rectified spirit or absolute alcohol except when used for manufacture of liquor or for medical purposes. | Rs. 0.50 per proof litre. |
| 7) Blended country liquor. | Rs. 0.50 per bulk litre in addition to the rates of duty for items (4) or (5) above, as the case may be. |

PART B

Amount of countervailing duty on excisable articles imported in the territory

The amount by which the excise duty paid on an excisable article at the place (outside the territory) its manufacture falls short of the excise duty that could have been leviable on the same quantity of the imported excisable article under Part-A above the date of its import, had it been manufactured in this territory.

PART C

Tree Tax per tree

Coconut tree Rs. 10/- per year; cajuri and date tree Rs. 3/- per month. [Vide Annexures XV, XVI & VII].

PART D

Rates of fees on licences per year

I. *Manufacture:*

- (1) For manufacturing Indian made foreign liquor other than beer, wines or milk punch:

Upto 20,000 bulk litres. Rs. 500/-

Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres. Rs. 800/-

Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres. Rs. 1200/-

For every additional 1,00,000 bulk litres or part thereof in excess of 1,00,000 bulk litres. Rs. 300/-

- (2) For manufacturing beer:

Upto 50,000 bulk litres. Rs. 500/-

Exceeding 50,000 bulk litres but not exceeding 1,50,000 bulk litres. Rs. 800/-

Exceeding 1,50,000 bulk litres but not exceeding 3,00,000 bulk litres. Rs. 1200/-

Exceeding 3,00,000 bulk litres but not exceeding 5,00,000 bulk litres. Rs. 1500/-

For every additional 2,00,000 bulk litres or part thereof in excess of 5,00,000 bulk litres. Rs. 500/-

- (3) For manufacturing wine or milk punch:

Upto 5,000 bulk litres. Rs. 200/-

For every additional 5,000 bulk litres or part thereof in excess of 5,000 bulk litres. Rs. 150/-

- (4) For manufacturing rectified spirit or absolute alcohol or both:

Upto 25,000 bulk litres. Rs. 300/-

Exceeding 25,000 bulk litres Rs. 600/-
but not exceeding 50,000
bulk litres.

For every additional 25,000 Rs. 200/-
bulk litres or part thereof in
excess of 50,000 bulk litres.

(5) For manufacturing country
liquor:

(1) by still with capacity not Rs. 20/- per
exceeding 150 litres. still.

(2) in any other case:

Upto 20,000 bulk litres. Rs. 100/-

Exceeding 20,000 bulk li- Rs. 300/-
tres but not exceeding
50,000 bulk litres.

Exceeding 50,000 bulk li- Rs. 500/-
tres but not exceeding
1,00,000 bulk litres.

For every additional Rs. 40/-
20,00 bulk litres or part
thereof in excess of
1,00,000 bulk litres.

(6) For blending of country liquor. Rs. 200/-

(7) For manufacturing denatured Rs. 100/-
spirituous preparations.

(8) For bottling of denatured spi- Re. 0.10 per
rit, rectified spirit and denatu- bottle sub-
red spirituous preparations. ject to a
minimum of
Rs. 100/-

(9) For bottling of country liquor. Re. 0.05 per
bottle sub-
ject to a
minimum of
Rs. 100/-

(10) For bottling beer. Re. 0.03 per
bottle sub-
ject to a
minimum of
Rs. 500/-

- (11) For bottling of wines and milk punch. Re. 0.05 per bottle subject to a minimum of Rs. 50/-
- (12) For bottling of foreign liquor or Indian made foreign liquor other than beer, wines or milk punch. Re. 0.06 per bottle subject to a minimum of Rs. 200/-

Provided that in preceding items 8 to 12 for bottling in bottles of capacities upto 375 mls. the fee will be. 50% of the licence fee per bottle.

Explanation 1: —

For the purpose of items 8 to 12, 'bottle' means a bottle of the capacity upto 750 mls. only.

Explanation 2: —

"Denatured spirituous preparations" means preparations made out of denatured spirit, such as french polish, thinner, varnish, dyes and colours.

II. Sale:

(1) For wholesale vendors of liquor other than country liquor:—Cities Rs. 1500/-, Towns Rs. 1000/- and Villages Rs. 600/-.

(2) For retail vendors of liquor other than country liquor: — Cities Rs. 600/-, Towns Rs. 400/- and Villages Rs. 300/-.

(3) For wholesale vendors of country liquor: — Cities Rs. 1200/-, Towns Rs. 800/- and Villages Rs. 600/-.

(4) For retail vendors of country liquor: — cities Rs. 600/-, Towns Rs. 500/- and Villages Rs. 400/- [Vide Annexure XVIII].

(5) For retail vendors of foreign liquor, Indian Made foreign liquor and country liquor: — Cities Rs. 800/-, Towns Rs. 600/- and Villages Rs. 400/- [Vide Annexure XVIII].

(6) For wholesale vendors of rectified spirit or absolute alcohol or both: — Cities Rs. 450/-, Towns Rs. 300/- and Villages Rs. 250/-.

(7) For retail vendors of rectified spirit or absolute alcohol or both:— Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.

(8) For wholesale vendors of denatured spirit:— Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 250/-.

(9) For retail vendors of denatured spirit:— Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.

(10) For wholesale vendors of denatured spirituous preparations:— Cities Rs. 400/-; Towns Rs. 300/- and Villages Rs. 250/-.

(11) For retail vendors of denatured spirituous preparations:— Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.

Explanations:— For the purpose of the above:—

(a) "Cities" means the municipal areas of Panaji, Margao, Mapusa and Vasco da Gama.

(b) "Towns" means the municipal areas of Ponda, Bicholim, Valpoi, Pernem, Sanguem, Quepem, Chauri, Curchorem, Sanquelim, Daman and Diu.

(c) "Villages" means all other parts of the territory.

III. *Import and Export:*

For each permit for import or export of liquor:— Rs. 10/-.

IV. *Miscellaneous:*—

(1) For retail vendors of liquor for keeping the shop open upto two hours after the prescribed time:— a surcharge of 50% of the licence fee.

(2) For an occasional licence for retail vendors of liquor:— First day: Rs. 10/-; next 4 days: Rs. 6/- per day; next 15 days: Rs. 4/- per day; next 40 days: Rs. 2.50 per day and next 60 days: Rs. 1.50 per day.

Explanation:— For the purpose of occasional licence, "day" means the prescribed period to keep open a liquor shop.

Finance Department

Notification

FS/F. III/11-118/20584

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules.

The Goa, Daman and Diu (Excise Duty) Rules, 1964

CHAPTER I

Preliminary

1. Short title and commencement. — These rules may be called the Goa, Daman and Diu Excise Duty Rules, 1964, and shall come into force on 1st December, 1964.

2. Definitions. — In these rules, unless the context otherwise requires: —

(a) "the Act" means the Goa, Daman and Diu Excise Duty Act, 1964;

(b) "Assistant Excise Commissioner" means the Assistant Commissioner appointed under sub-section (2) of section 3;

(c) "blending" includes every process whereby country liquor coloured or flavoured by any material therewith;

(d) "Commissioner" means the Commissioner appointed under sub-section (1) of section 3;

(e) "Excise Guard" means a person appointed as an Excise Guard for the purpose of these Rules;

(f) "Indian made foreign liquor" means brandy, whisky, gin, rum, milk punch, wines, beer made in India and such other liquor as may be declared by the Government as Indian made foreign liquor; (See Annexure III).

(g) "quart bottle" means a bottle of 0.750 litres;

(h) "retail vendor" means a dealer who is licensed as such to sell liquor in quantity not exceeding 9 litres or 12 quart bottles in one transaction;

(i) deleted.

(j) "section" means a section of the Act;

(k) "wholesale vendor" means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 9 litres or 12 quart bottles under permit issued by the Commissioner or any other Excise Officer duly empowered in that behalf.

Words and expressions used in these rules, defined in the Act and not defined in these rules have the meanings assigned to them in the Act.

CHAPTER II

Indian made Foreign Liquor

Import in Bond

3. Methods of Import. — Subject to the provisions of the Act, Indian made foreign liquor may be imported in accordance with this chapter, either: —

(1) in bond for payment of duty in the Territory, or

(2) on payment of duty in the Territory.

4. Conditions of import in bond. — Any licensed wholesale vendor of Indian made foreign liquor or foreign liquor may import Indian made foreign liquor from a distillery or brewery or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorised on his behalf has: —

(a) obtained a permit for import from the Commissioner, and

(b) executed a general or special bond for payment of duty.

5. Application for permit. — (1) A dealer desirous of importing Indian made foreign liquor, in bond, shall present an application in Form E1 to the Commissioner, specifying: —

(a) the name of the distillery or brewery or warehouse from which the liquor is to be imported;

(b) the quantity, strength and description of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;

(c) the route of import and Check-post at entrance into the Territory;

(d) the name and situation of the bonded warehouse in the Territory to which the liquor is to be consigned.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported. (unless a general bond previously executed by him is still in force).

(3) The Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E2, in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory of export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise Check-post at entrance and the fifth will be retained by the Assistant Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only upto the date specified therein.

(4) The permit shall be valid for 90 days which may be extended for further periods not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer in charge of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorising import into the Territory. A copy thereof shall be forwarded to the Commissioner.

6. Procedure on arrival of consignment in the Territory. — (1) On arrival in the Territory, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under

escort of an Excise Guard from the Excise Check-
post of entrance, where it shall be tested and meas-
ured by the officer in charge of the bonded ware-
house and shall be taken into store and entered in
the register. ✓

(2) As soon as may be, after such arrival, the
officer in charge of the warehouse shall also certify
on the importer's copy of the pass issued by the
exporting State or Union Territory, full details
regarding the liquor received in such form, if any,
as may be required in the pass or permit and shall
return it to the office issuing it, after verification
by the Assistant Excise Commissioner or Excise
Officer.

7. Clearance of consignment. — The importer will
clear the whole or part of the consignment from the
bonded warehouse only on payment of duty, except
when the removal thereof to other bonded ware-
house is permitted by the Commissioner. ✓

Import on prepayment of duty

8. Conditions for import. — (1) A licensed whole-
sale vendor of Indian made foreign liquor or foreign
liquor or the Regimental units of the armed forces
of India stationed in the Territory, may import
Indian made foreign liquor on prepayment of duty
in the territory from a distillery or brewery or ware-
house in other parts of India, under a permit granted
as provided in the following rules. ✓

(2) After the arrival of liquor in the territory, the
duty shall be assessed and the duty paid in excess
of the duty so assessed shall be refunded to the
importer. ✓

9. Procedure for obtaining a permit. — (1) For a
permit under the preceding rules, an application in
Form E-1 shall be made in writing to the Commis-
sioner specifying: —

(a) the name of the distillery or brewery or
warehouse from which the import is to be made;

(b) the description, quantity and strength of
each kind of liquor to be imported and whether
the import is to be in bulk or in bottles;

(c) the route of import; and

(d) the amount of duty to be paid.

(2) A separate application shall be made for each consignment. If the application is found to be in order the Assistant Excise Commissioner shall, *after checking and correcting the amount of duty entered therein*, endorse the application with an order directing the applicant to pay the amount.

(3) The applicant shall, after paying the amount of duty as ordered by the Assistant Excise Commissioner, produce the receipt and the application before the Commissioner who shall issue the permit in quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union Territory of export, the third shall be sent to the Excise Inspector of the Taluka, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Assistant Excise Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be of 90 days which may be extended, for further periods, not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which the permit expires.

10. Procedure on arrival. — On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

10A. — (1) No wholesale vendor of Indian made foreign liquor or foreign liquor whose licensed premises are situated in Daman or Diu shall be entitled to a permit for import or transport of Indian made foreign liquor or a transport permit for foreign liquor, in excess of such yearly quota as may be fixed by the Commissioner with the previous approval of the Government after ascertaining the local requirements from the Collector, Daman or the Civil Administrator, Diu, as the case may be.

(2) Notwithstanding that an import permit, or a transport permit has been granted to any licensed wholesale vendor for the year 1974-75 before the coming into force of this rule, the import or trans-

port permit, as the case may be, of such vendor shall be limited to the quota fixed under sub-rule (1).

Provided that the quota for which import permit or transport permit has been granted is less than the quota as fixed under sub-rule (1), the wholesale vendor shall be entitled to the import permit or the transport permit, as the case may be, for the balance quantity.

(3) Notwithstanding anything contained in sub-rule (1), but subject to rules 4, 5, 6, 7, 8, 9, 10 and 19 to the extent they are applicable, a wholesale vendor of Indian Made Foreign Liquor or Foreign Liquor, whose licensed premises are situated in Daman or Diu, may import or transport beer.

Export

11. **Methods of export.**— Subject to the provisions of the Act and the following rules, Indian made foreign liquor manufactured in the territory may be exported from the distillery, brewery, warehouse or licensed wholesale vendor's premises either,

(a) on execution of a bond for payment of duty in the Territory; or

(b) on payment of duty in the Territory (Vide Annexure V).

12. **Application to be made to the Commissioner.**—

(1) Any manufacturer or dealer desirous of exporting liquor, shall submit an application in Form E3 to the Commissioner.

(2) The application must specify:

(a) the name of the consignor,

(b) the name of the consignee,

(c) the description, quantity and strength of each kind of liquor to be exported,

(d) the route of export and the Check-post at the exit from the Territory.

(3) Every such application must be accompanied, by:

(a) a permit or licence from the appropriate Excise authority of the State or Union Territory

to which the liquor is to be exported authorising the import of the liquor, and

(b) either a duly executed special bond or a reference to the general bond in force, or document proving the payment of duty, or

(c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.

13. Procedure for export permit. — (1) If the application is found to be in order, the Commissioner shall issue permit in Form E4, in quadruplicate, specifying the name, quantity and strength of each kind of liquor. One copy of the permit shall be delivered to the exporter; second copy will be forwarded to the appropriate Excise Officer of the State or Union Territory to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Taluka and the fourth will be retained for record.

(2) Within a reasonable time to be fixed by the Commissioner and specified in the bond or permit, as the case may be, the exporter shall produce before the Assistant Excise Commissioner of the Union Territory, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

14. Extension of time. — The Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination.

15. Bond when to be discharged. — (1) In the case of liquor exported under special bond, the Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 13(2) provided that none of the conditions of the bond have been infringed.

(2) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Commissioner shall forthwith take the necessary steps to recover from the executant or his sureties the penalty, if any, due under the bond.

16. Particulars to be painted on cask. — (1) On each bottle, cask or other vessel containing Indian made foreign liquor there shall be legibly cut or labelled:

- (i) the name and mark of the distillery or brewery of the Territory; (over)
- (ii) the number of the cask or other vessel and its capacity;
- (iii) the nature, quantity and strength of its content.

(2) Samples of the labels and markings shall be lodged with the Commissioner for his record. The labels of the bottle, cask or vessel of liquor for export clearly contain the words in red "For Export".

Execution of Bond and Payment of Fee

17. Execution of bonds. — The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E5 or E6, as the case may be, with two sureties acceptable to the Commissioner.

18. Payment of fee. — The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed on the application made therefor.

Transport

19. Transport. — A permit under Section 5 shall be in Form E7.

19A. — (1) No retail vendor of Indian made foreign liquor or foreign liquor whose licensed premises are situated in Daman or Diu shall be entitled to a transport permit for transporting liquor, whether Indian made foreign liquor or foreign liquor, in excess of such yearly quota as may be fixed by the Commissioner with the previous approval of the Government after ascertaining the local requirements from the Collector, Daman or the Civil Administrator, Diu, as the case may be.

(2) Notwithstanding that a transport permit has been granted to any licensed retail vendor for the year 1974-75 before the coming into force of this rule the transport permit of such vendor shall be limited to the quota fixed under sub-rule (1).

Provided that the quota for which transport permit has been granted is less than the quota as fixed under sub-rule (1), the retail vendor shall be entitled to the transport permit for the balance quantity.

Provided further the wholesale vendor having a retail licence shall not be entitled to a separate quota as a retailer.

(3) Notwithstanding anything contained in sub-rule (1), but subject to rule 19, a retail vendor of Indian Made Foreign Liquor or Foreign Liquor whose licensed premises are situated in Daman or Diu, may transport beer.

19B. Transport of liquor for personal consumption. — Any person going out of Goa, Daman and Diu may on application made by him be granted a permit by the Excise Commissioner in the prescribed form to carry with him duty paid Indian made foreign liquor and/or Imported foreign liquor in such quantity as is prescribed in the State or Union Territory where the import of such liquor is permitted, subject to such conditions as the Commissioner may impose. The fee for each permit shall be Re. 1/- which should be paid in the form of court fee stamp to be affixed on the application made therefor.

Possession

20. Permit for possession. — (1) Any person desirous of obtaining a permit for the possession of Indian made foreign liquor under section 8, shall make an application in Form E8 stating:

(a) the quantity required and the date on which it is to be purchased;

(b) the occasion which renders the purchase necessary;

(c) the place where the liquor is to be kept and consumed.

(2) The permit shall be granted in Form E9.

CHAPTER III

Private Bonded Warehouse

21. Application for permit. — (1) When any dealer desires to have a private bonded warehouse he shall

present a written application in Form E10 to the Commissioner giving therein the details of the location of the room or building to be utilised as warehouse and giving the sketch thereof.

(2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Excise Inspector of the Taluka in which the warehouse is situated and the other shall remain with the dealer.

22. Execution of bond and issue of permit. — When the above conditions are satisfied, the dealer shall execute with the Commissioner a bond in Form E11 binding himself to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon permit in Form E12 shall be issued by the Commissioner.

23. Use of the warehouse. — The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported under bond.

24. Warehouse register. — The dealer shall maintain a warehouse register in the form prescribed by the Commissioner under rule 120, in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid shall be noted therein.

The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

25. Permit fee. — The holder of the permit will have to pay in advance for each bonded warehouse a fee of Rs. 50/- per year.

26. Cancellation of permit. — The Commissioner may, in the manner indicated in section 16, cancel the permit or the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehoused therein must be removed as the Commissioner directs and no abatement of duty

shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

27. **Verification of liquor before warehousing.** — All liquor brought for warehousing shall be produced to the officer in charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

28. **Removal of liquor.** — No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Commissioner for removal to another warehouse or for export from the Territory. [Vide Annexure XIX].

29. **How long the liquor may be kept in the warehouse.** — Any liquor warehoused can be kept therein for a period of one year from the date on which it was first warehoused or for such time as extended by the Government but not exceeding three years in all.

29A. **Destruction of liquor.** — In case any quantity of liquor stored in the bonded warehouse or in case any seized and confiscated liquor lying in custody of the Excise Station is found to be unfit for human consumption on the basis of the analytical report of the Government laboratory, the same shall be destroyed in the presence of a committee to be nominated by the Government.

30. **Payment of duty on liquor not accounted for.** — The dealer shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Excise Commissioner.

31. **Prohibition of certain Acts.** — The warehouse permit holder or the warehouse keeper or any person in their employ shall not,

(a) after the approval of the warehouse make any alteration therein without the previous consent of the Commissioner, or

(b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or

privately remove or conceal any liquor before or after it is warehoused.

CHAPTER IV

Import, Export, Transport and Possession of Denatured Spirit and Rectified Spirit or Absolute Alcohol

Denatured Spirit

Application for permit. — Any person holding licence for selling denatured spirit in wholesale, or Military Units of the armed services of India, Government Departments, may import the same in the Territory. The Industrial Units in the Territory may also be allowed to import such spirit on recommendation of the Directorate of Industries and Mines. The provision of rule 9 shall be applicable mutatis mutandis for issue of such permits.

Procedure on arrival. — On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for analysis.

If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector.

Export

34. Export. — Provision of rules 12 and 13 shall be applicable mutatis mutandis for export of denatured spirit.

Transport

35. Transport from one place to another. — A permit for transport of denatured spirit under section 5 shall be in Form E-7.

Possession

36. Permit for possession. — A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under section 8 shall be granted in Form E-13.

37. Possession and use for industrial purposes. — Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like, may be granted, on application, by the Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee of Rs. 50/-. The licence shall be in Form E-14.

Rectified spirit or absolute alcohol

Import

38. Application for permit. — (1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefor from the Commissioner.

(2) The manufacturers of Indian made foreign liquor may import rectified spirit or absolute alcohol under bond, but wholesale vendors thereof shall be permitted to import only on prepayment of duty.

(3) The provisions of rules 5 and 9 shall be applicable mutatis mutandis for the application of permits, respectively, in respect of import under bond and on prepayment of duty.

(4) The duty paid in respect of rectified spirit or absolute alcohol sold for medical purposes by any licensed vendor to the satisfaction of Commissioner shall be refunded.

Export and transport

39. Export and transport. — The provision of rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol.

Possession

40. Permit for possession. — A permit for possession of rectified spirit or absolute alcohol under section 8 shall be in Form E-13.

CHAPTER V

Manufacture of Indian made Foreign liquor

Licence for establishment of distillery or brewery or winery. — Any person desirous of obtaining licence to establish and work a distillery or brewery or winery for the purpose of manufacturing Indian made foreign liquor shall apply to the Commissioner.

The application shall be accompanied with a plan for having credited into a Government Treasury a sum of Rs. 50/- and a plan of the building showing the description of the situation of the stills, apparatus, vessels and other utensils, as the case may be, and the estimated capacity of production and the cost of the project. The Commissioner shall, if the Government approve, issue a licence in such form as may be prescribed by the Commissioner.

Validity of licence. — The licence shall be valid for one year and may be renewed on application by the Commissioner for a period not exceeding one year, if he is satisfied that sufficient progress has been made by the licensee to establish the distillery or brewery or winery. If, within the currency of the licence, the licensee does not start work of manufacturing the liquor, the licence shall be cancelled.

Licence for manufacture. — The licensee before commencing the manufacture of liquor for which the licence is issued, shall apply to the Commissioner for a licence for manufacture with a certificate from the District Officer that there is no objection to the work being carried on at the place, and a full description of the changes, if any, made either in the building or the plant shall be furnished. The Assistant Excise Commissioner or other officer duly authorised by the Commissioner in this behalf shall inspect the plant and if he is satisfied according to the plan, shall forward the report to the Commissioner who shall issue a licence for manufacture in Form E-15 on payment of the fee. The licence may be renewed every year on payment of the fee due before the expiry of the term of the licence.

Strength of Beer. — The alcoholic strength of beer shall not exceed 5%.

44. Noxious materials not to be used. — The materials to be used in distilling shall be of good quality, and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in the distillery.

45. Supervision of distillery. — The distillery or brewery or winery shall be under the immediate supervision of the inspecting officer appointed by the Commissioner for the purpose.

46. Accounts to be kept. — (1) Manufacturers shall keep regular account in the forms prescribed by the Commissioner and such accounts shall at all times, be open for inspection by the inspecting officer or by any other officer of the Excise Department authorised in this behalf by the Commissioner.

(2) Spirits in the distillery shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

47. Distillers to account for deficiency in stock. — An account shall be taken of the distillers' stocks at such intervals, not exceeding three months, and in such manner as the Assistant Excise Commissioner may direct; and the distillers shall pay such duty as may be levied, from time to time, on all spirits which could not be accounted for, to the satisfaction of the Assistant Excise Commissioner, in excess of an allowance for wastages which may from time to time be specified by notification in the Official Gazette. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated at the end of every twelve months from the date on which a licence comes into force: [Vide Annexure VII].

Provided that, if it is proved to the satisfaction of the Assistant Excise Commissioner, or of such officer as he may appoint, that any deficiency in excess of the margin could not have been prevented by the exercise of proper care and precaution, the payment of duty on such deficiency may be waived.

48. Lights in distilleries, etc. — The use by the distillers or his servants of naked lights of any description within the distillery is prohibited.

49. Permanent staff. — (1) (i) In each distillery and brewery there shall be a permanent staff to be

appointed by the Commissioner of Excise of any rank.

[Vide Annexure XIII]

Provided such staff would in no case be higher than that of an Excise Inspector.

(ii) Each distillery and brewery shall thereupon pay at the end of every month a fee at the rates specified in the schedule below, on the quantity of liquor produced by them, subject to a minimum of Rs. 500/- per month.

(iii) The schedule shall be subject to review and change at the beginning of every financial year.

(iv) The aforesaid fee to be recovered from the distilleries and breweries includes contribution towards pension and leave salary.

SCHEDULE

Fees payable under clause (ii)

Sr. No.	Classification of unit	Rate of fees payable on production of liquor
1.	Beer producing units	60 paise per 100 B. L.
2.	I. M. F. L. producing units	20 paise per B. L.
3.	Country liquor producing units	5 paise per B. L.

(2) The distillery or brewery or winery shall provide quarters for the staff posted therein, with such accommodation as the Commissioner may approve. If suitable quarters are not available in the distillery or brewery or winery, the owner thereof shall rent in the neighbourhood necessary quarters for the accommodation of the same staff.

(3) If accommodation as required under sub-rule (2) cannot be provided for reasons beyond the control of the owner of the distillery or brewery or winery he shall make an alternative arrangement as may be required by the Commissioner.

50. Liquor to be gauged and proved before removal. — No liquor shall be removed from the distillery or brewery or winery until it has been gauged and proved by the inspecting officer. The gauging of liquor may be made either by actual measurement or by weightment.

51. Removal of liquor. — No liquor shall be removed from the distillery or brewery or winery otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Commissioner, for export from the Territory. [Vide Annexure XX].

52. Sale by manufacturers. — The licence for manufacture of Indian made foreign liquor shall cover the right to sell it only to licensed wholesale vendors. No additional licence for wholesale sales shall be necessary.

CHAPTER V-A

Manufacture of rectified spirit and absolute alcohol

52A. The provisions of Rule 41 to 52 shall Mutatis Mutandis apply to —

- (i) The manufacture of Rectified Spirit,
- (ii) The manufacture of absolute alcohol,
- (iii) The sale of Rectified Spirit by the manufacturer thereof and
- (iv) The sale of absolute alcohol by the manufacturer thereof.

CHAPTER VI

Bottling & Blending of Liquor

53. Conditions for licence. — (1) No bottling of any liquor shall be permitted except under a licence issued by the Commissioner.

(2) The licence shall be granted only to persons holding a licence for wholesale of such liquor or to a licensed manufacturer thereof, on application to the Commissioner, stating the nature of the operation he desires to perform and the premises where such operations are to be performed.

(3) The Commissioner shall issue the licence in Form E16 on payment of the fee and it may be renewed every year on payment of fee before expiry of the currency of the licence.

(4) When any operations of bottling are to be carried on by licensee, he shall give at least three days advance notice to the Excise Inspector in whose jurisdiction the premises are situated. The provisions

Rule 16 mutatis mutandis shall be applicable to bottled country liquor blended or not.

Blending of Country Liquor

54. Conditions for licence. — Any wholesale licensor or vendor of country liquor desirous of blending thereof shall apply for licence to the Commissioner. The provisions of the rules regarding the bottling of liquor shall be applicable to the blending of country liquor.

CHAPTER VII

Tree Tapping

55. Conditions for tapping. — (1) No coconut tree, date tree, cajuri or other palm-tree shall be tapped unless a licence therefor has been obtained from the Excise Inspector of the Taluka in which the trees are situated, and the trees have been marked and numbered in the manner specified in rule 61. The tree tax may be paid in monthly instalments and the first instalment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid along with the first instalment of the tree tax.

(2) The tapping by a licensed tapper before the trees have been marked and numbered in the manner specified, shall be deemed as a tapping without licence. However, in case of renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.

(3) The preparatory work and tapping of the trees not marked and non-numbered during the first month of the licence shall not also constitute an offence.

(4) All expenses for marking and numbering the trees shall be borne by the Government.

56. Procedure for licence. — (1) Any tapper desirous to tap the trees and draw toddy therefrom shall fill in a declaration in Form E-17, in triplicate, which shall be signed by him and in cases of trees belonging to any person other than the declarant countersigned by the owner of the trees or his authorised agent in token of his consent to the trees being tapped.

Provided firstly that no countersignature will be necessary on the declaration in respect of trees belonging to the Government.

Provided secondly that no licence under this rule shall be granted in cases where the period of tapping is less than three months.

Provided thirdly that the period of a licence granted under this rule shall never exceed a year and that such a licence will always expire on the 31st day of December of the year in which the period of the licence commenced.

(2) The Form shall contain the following particulars:

- (a) Name and address of the toddy tappers;
- (b) Name of the property in which the trees are situated as well as its registration number;
- (c) Number of trees to be tapped;
- (d) Period of licence;
- (e) Name of the owner of the trees.

(3) The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in Form E-18 and hand it over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Excise Station at least 8 days before the commencement of the tapping.

(4) The Excise Station on receipt of both the forms, shall, after tallying one with the other, fill in the remaining parts of the challan in Form E18 and return to the tapper the part of the challan corresponding to the first monthly instalment of the tax for the payment thereof in the Treasury.

(5) On payment of the first instalment of the tax, a licence in Form E19 shall be issued by the Excise Inspector, and handed over to the tapper together with the two copies of the declaration in Form E17. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.

(6) The licences issued shall be entered in serial order in a register in such form as may be prescribed by the Commissioner.

(7) All the challans issued during the day shall be entered in a daily sheet in Form E20 and its total amount shall be checked with the total sum received in the Treasury.

57. Substitution of trees during the currency of licence. — When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in form model E17 in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 56. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines.

58. Abandoning of tapping. — (1) If the tapper desires to abandon the tapping totally or partially during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.

(2) When the tapping has been abandoned totally or partially, the respective challan in Form E18 and the licence shall be cancelled. If the tapping is abandoned partially, new challan in Form E18 shall be filled in for the payment of the remaining instalments of the tax and the licence altered accordingly.

59. Licence to tap trees in addition to trees already licensed. — When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in Form E17 and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 56.

60. Renewal of licence. — For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of Rule 56, filling in a declaration in Form E-17 at least 8 days before the expiry of the licence.

61. Marking and numbering of the trees. — The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be villagewise and painted every year.

62. The number of trees that can be tapped by a person when the toddy is used to be drunk as such. — When a person desires to tap coconut trees or date-trees or cajuris to draw toddy therefrom for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Excise Inspector in accordance with the number of members of the tapper's family.

62A. Sale of toddy. — The licence for tapping of the trees and drawing toddy therefrom covers the right to sell it by wholesale only.

Tree-Rent

63. Rent. — When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rates fixed by the Commissioner with the previous approval of the Government for each kind of tree but not exceeding Rs. 5/- per coconut tree and Rs. 3/- for other trees per each month of tapping.

Penalties

64. Fines. — (1) The fine imposed under section 30, for tapping the trees or drawing toddy therefrom without licence, shall not exceed five rupees per tree and for each month of tapping.

(2) If any instalment of the tree tax is not paid within the month in which it is due or within such time as extended by the Government therefor, the tapper shall be liable to pay a penalty of Rs. 0-10 Ps. for the first ten days and Re. 1/- thereafter for each tree in addition to the tax due. If he fails to pay the fine and the tax due upto 15th day of the next following month the licence shall, unless the Commissioner grants an extension of time, be deemed as cancelled on the next following day and the Excise Guard of the area shall be informed accordingly in order to cancel the numbers marked on the respective trees. Fresh application for licence shall not be accepted from the tapper until the arrears of tree tax together with the fine are paid.

(3) If any tree belonging to the Government dies from over-tapping or careless tapping, either during the currency of the licence or within six months after its expiry, the tapper shall be liable to pay such compensation as may be fixed by the Commissioner. The amount of compensation shall not exceed Rs. 75/- for a coconut tree and Rs. 15/- for other palm-trees.

Manufacture of Country Liquor from Toddy

65. Entitlement to manufacture. — Only licensed toddy tappers are entitled to manufacture country liquor from toddy drawn from the trees for which he holds the licence.

66. Application for licence. — (1) The tapper desirous to manufacture liquor shall declare in Form E17 the number of stills he proposes to work.

(2) The licence fee for manufacture shall be paid together with the first instalment of the tree-tax and the licence for tapping shall refer to the number of stills he is licensed to work.

(3) A tapper having licence for tapping trees in two adjoining Talukas, shall declare in Form E17 in which Taluka he shall work the stills. [Vide Annexure XXVI].

(4) The licensee shall not work any still unless he declares to the Excise Guard of the area, the exact places where he intends to manufacture and store the liquor.

67. Strength of liquor. — The strength of liquor shall not exceed 25° under proof. The manufacturer shall not store the liquor manufactured by him in his residential premises, unless under a permit granted, on application, by the Excise Inspector.

The licence for manufacture of liquor covers the right to sell it by wholesale only on payment of duty.

68. Keeping of register. — The licensee shall keep a register in which he shall give the following particulars:

- (1) Quantity of juice produced;
- (2) Quantity of juice utilised for manufacture of liquor;
- (3) Quantity of juice used for other purposes;

- (4) Quantity and strength of liquor produced;
- (5) Quantity of liquor sold; and
- (6) Name and address of the buyer.

69. Removal of liquor. — The tapper shall not remove or transport liquor from the place of storage without transit permit in Form 21 issued by the Excise Guard of the area and unless the duty is paid.

69A. Assessment of the quantity of country liquor to be manufactured. — The Commissioner may with the previous approval of the Government assess and fix the quantity of country liquor to be manufactured by toddy tappers from coconut trees, on average basis, and collect the duty on such quantity. Such duty shall be paid into the treasury by toddy tappers alongwith tree tax in monthly instalments.

CHAPTER VIII

Manufacture of Liquor from Cashew Juice

[Vide Annexure XI]

70. Extraction of juice. — (1) The juice from the cashew fruit shall be extracted only under the authority of a licence in Form E22 granted by the Excise Inspector of the Taluka in which the cashew groves are situated.

(2) The application for the licence shall contain the following particulars: —

- (i) Name of the owner or the tenant of the cashew groves;
- (ii) Name of the groves and their situation;
- (iii) Probable quantity of the juice he expects to produce.

71. Mode of selection of licensee. — The licence for the manufacture of liquor from cashew juice shall be granted on the basis of an auction to be held in the following manner: [Vide Annexure XI].

(1) Every year there shall be an auction of the right to manufacture liquor from cashew juice in relation to any zone or zones, as between bidders who undertake to manufacture the maximum quantity of liquor from that zone.

(2) The licence shall be granted to the bidder who undertakes to manufacture the highest quantity of liquor of 25° under proof or corresponding quantity of lesser strength.

(3) The amount of duty payable on the quantity of liquor undertaken to be produced by the bidder shall be paid by him in two equal instalments. The first instalment shall be paid on the spot as soon as his bid is accepted and the second instalment within such time as may be prescribed by the Commissioner.

72. Procedure for auction. — (1) A notice announcing the hour and the date on which the auction shall be held shall be published in the Government Gazette and in local newspapers at least 15 days before the date fixed for auction. [Vide Annexure XI].

(2) The auction shall be held before a Committee consisting of:

- (i) the Commissioner;
- (ii) the Assistant Excise Commissioner; and
- (iii) the Excise Officer.

In the absence of any member, the Commissioner shall nominate the officer who shall substitute for the absentee member.

When the Commissioner is absent the Assistant Excise Commissioner shall take his place.

(3) For the purposes of the auction, all the cashew groves shall be grouped into zones and the minimum quantity of liquor to be produced from each zone shall be fixed by the Commissioner.

(4) No bidder shall be admitted to the auction unless he makes a deposit, as earnest money, of the amount not exceeding Rs. 100/-, before the commencement of the auction for each zone. At the close of the auction the deposits made by the unsuccessful bidders shall be returned to them.

(5) If no bidder appears for the first auction or the offer is not accepted under the next succeeding sub-rule or any of the instalments is not paid as prescribed by sub-rule (8) the auction shall be held for a second time after due notice has been published in the newspapers at least 8 days before the date fixed for auction. Thereafter, if the zones still re-

main, unbidded or any instalment towards the bid accepted in the second auction is not paid under the same sub-rule (8), the zones shall be disposed of by tender or otherwise at the discretion of the Commissioner.

The Commissioner shall in the form prescribed invite tenders for the zones remained unbidded in the first and second auctions. Every such tender shall accompany a receipt in the prescribed form for having deposited an amount of Rs. 100/- as earnest money. Separate tenders shall be submitted for each zone. The deposits made by the unsuccessful tenderers shall be returned to them.

(6) The Committee conducting the auction may at its discretion, refuse to accept the bid of any person on the ground that it is too low, or that such person has been convicted by a criminal Court or has previously been guilty of a breach of the conditions of a contract under the Act.

(7) If the highest bid is accepted by the Committee it shall be recorded and the signature of the bidder taken on the bidders list in token of his offer of that bid. No bid shall be allowed thereafter.

(8) On failure of any successful bidder to comply with the provisions of any of the preceding sub-rules of this rule or to pay the first instalment under sub-rule (3) of rule 71, the deposit of Rs. 100/- made by him under sub-rule (4) of this rule shall be forfeited. Failure to pay the second instalment within the period prescribed by the Commissioner under sub-rule (3) of rule 71 the first instalment paid shall be forfeited. Any loss in excise duty caused to the Government by reason of fresh auction as a result of non-payment of any of the instalments, shall be recoverable from the bidder as an arrear of land revenue.

Explanation. — For the purpose of this sub-rule, loss means the amount obtained from the difference between the excise duty on the minimum quantity of liquor to be produced from each zone as fixed under sub-rule (3) and the price for which zone has been actually disposed off by auction, tender or otherwise after deducting any amount forfeited under this sub-rule.

73. Licence for manufacture of liquor. — After the duty has been paid, the successful bidder shall declare within five days therefrom to the Excise Inspector of the respective Taluka the number of stills and the places where he shall work them. On payment of annual licence fee for the working of the stills and on approval of the place where he shall work them, the Excise Inspector shall grant him a licence in Form E-23. [Vide Annexure XI].

74. Warehousing of liquor. — All stills of each zone shall be established and worked at only one place which shall be of easy access and where a house or a room is available nearby for warehousing the liquor. The warehouse shall be under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. All the liquor as soon as produced shall be removed to the warehouse. [Vide Annexure XI].

75. Payment of duty. — In cases where the zones are disposed of by tender or otherwise in accordance with the provision of sub-rule (5) of rule 72, the amount of highest offer accepted shall, in the first instance, be collected immediately after the acceptance of the same. Thereafter if the duty assessed on the production in such zones exceeds the amount of the highest offer, the excess duty shall be collected. If, on the other hand, the duty assessed on the production in such zones is less than the amount of the highest offer, no refund shall be admissible. [Vide Annexure XI].

In case of failure to pay the amount of the highest offer as aforesaid, the earnest money of Rs. 100/- shall be forfeited.

The provision of this rule and of sub-rule (5) of rule 72, shall mutatis mutandis apply to the zones disposed of otherwise than by auctions and tenders.

76. Buying or selling of juice. — (1) The licensee shall be bound to buy the cashew juice for the price fixed by the Government at the place where he is authorised to work the stills for the manufacture of liquor. If he refuses to buy the juice or delays the buying in consequence of which the juice is damaged beyond its use for distillation he shall be ordered by the Assistant Excise Commissioner to pay the price of the juice to the owner thereof and pay into a Government Treasury, as a penalty,

a sum not exceeding Rs. 100/- within 8 days from the date of the order, failing which the Commissioner shall cancel the licence and confiscate the liquor in store. The price of the juice shall be paid to the owner thereof from the proceeds of the confiscated liquor.

When the licence is cancelled in such cases, the Commissioner shall dispose of such zones for the distillation of liquor in the remaining period at his discretion subject to approval of the Government.

(1A) The Excise Inspector shall not issue transport permit for transporting cashew liquor from the warehouse of the licensee for $\frac{1}{3}$ of the quantity of cashew liquor manufactured, unless the licensee produces written statements from the juice suppliers to the effect that their dues towards the cashew juice have been cleared.

(1B) The licensee shall be bound to pay the price of the cashew juice within fifteen days from the date of supply failing which interest at the current Bank rate on loans will accrue from the date of supply.

(2) If the owner of the juice mixes or permits to be mixed with the juice any substance or water to augment its quantity, he shall be liable to a penalty not exceeding Rs. 50/- to be levied by the Excise Inspector. In such case the licensed manufacturer may refuse to buy the juice.

(3) The owner or tenant of cashew groves is not bound to extract the juice from the cashew fruit, but once he extracts juice therefrom he is bound to sell it to the licensed manufacturer of the zone for the price fixed by the Government, unless he declares to and is authorised by the Excise Inspector to use it for purposes other than the distillation of liquor. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

77. Diversion of cashew juice or cashew apples from one zone to the other. — The transport or removal of the cashew juice or cashew apples produced in the area of one zone to the area of the other zone is strictly prohibited. The breach of the provision of this rule shall render the owner of the

juice liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

78. Keeping of register. — (1) The licensed manufacturer shall keep a register containing the following particulars:

- (i) Name of the cashew grove, if any;
- (ii) Name of the owner or tenant of the cashew grove;
- (iii) Registration number of the grove;
- (iv) Quantity of cashew juice received from cashew grove;
- (v) Quantity and strength of liquor produced in respect of each grove.

(2) The register shall be submitted to the respective Taluka Excise Station by the licensee not later than the end of June of the year for which the licence is granted. The breach of this rule, shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

79. Utensils, measures and testing instruments. — The licensed manufacturer shall possess all the utensils necessary for distillation including alcoholometer of Gavth Lussac and measure of litres and its multiples. The breach of this rule shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

80. Strength of liquor. — The strength of liquor produced shall not exceed 25° under proof.

81. To whom the manufacturer can sell. — The licence for manufacture covers the right to sell the liquor on payment of duty by wholesale only.

82. Register of sale. — The licensee shall keep also a register of sale in which he shall enter the name and address of the buyer, quantity and strength of liquor sold and the date on which sale took place.

83. Removal of liquor. — No liquor shall be removed from the warehouse or transported therefrom unless under a transit permit issued by the Excise Guard of the area.

84. Disposal of liquor. — The licensed manufacturer shall dispose of the liquor stored in the warehouse before the end of December of the year in which the licence has been granted or within such time as may be prescribed by the Government, unless he obtains licence or permit for sale or possession in the case may be.

85. Licence for manufacture of liquor from juice of sugar-cane, pineapples, etc. — The licence for manufacture of liquor from juice of sugar-cane, pineapple, etc. or any other fruit or raw material shall be granted by the Commissioner on such terms or conditions as he may specify subject to approval of the Government.

85A. Manufacture of country liquor. — The provisions of rules 41 to 52 shall be applicable *mutatis mutandis* to distilleries licensed to manufacture country liquor from raw materials other than toddy or cashew juice as well as to Government distilleries situated at Daman and Diu when they are leased to private persons to manufacture country liquor.

CHAPTER IX

Import, Export, Transport and Possession of Country Liquor

Import or Export

86. Import or export of country liquor. — A licence to import or export country liquor into or from the Territory shall be in Form E2.

87. Application for permit. — When any licensed wholesale vendor of country liquor or manufacturer desires to import or export country liquor into or from the Territory, he shall present a written application to the Commissioner containing *mutatis mutandis* the particulars prescribed for the import or export, as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same.

Transport

88. Transport of country liquor. — A permit for transport of country liquor under section 5 shall be granted in Form E7.

88A(1) No wholesale or retail vendor of liquor whose licensed premises are situated in Daman or Diu shall be entitled to a transport permit for transport of any kind of country liquor, except country liquor made from toddy or cashew juice, from Goa to Daman or Diu.

Provided that the country liquor made from toddy or cashew juice so transported shall not exceed such yearly quota as may be fixed, in respect of each wholesale or retail vendor, by the Commissioner with the previous approval of the Government after ascertaining the local requirements from the Collector, Daman or Civil Administrator Diu, as the case may be.

(2) Notwithstanding that a transport permit has been granted to any licensed wholesale or retail vendor for the year 1974-75 before the coming into force of this rule, the transport permit of such vendor shall be limited to the quota fixed under sub-rule (1).

Provided that the quota for which transport permit has been granted is less than the quota as fixed under sub-rule (1), the wholesale or retail vendor shall be entitled to the transport permit for the balance quantity.

Provided further that the wholesale vendor having a retail licence shall not be entitled to a separate quota as a retailer.

88B. Transport of country liquor for personal consumption. — The provisions of rule 19B shall mutatis mutandis apply to permits issued for taking country liquor for personal consumption outside Goa.

89. Permit for possession beyond limit of retail sale. — (1) Any person desirous of obtaining a permit for the possession of country liquor under section 8 shall make an application in Form E8 stating:

(a) the quantity required and the date on which it is to be purchased;

(b) the occasion which renders the purchase necessary;

(c) the place where the liquor is to be consumed.

(2) The permit shall be granted in Form E9.

CHAPTER X

Licences for Sale

Licences for Wholesale and Retail Sale of any Liquor other than Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol

90. Application and procedure for licence. — (1) An application for a licence for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit or absolute alcohol shall be made to the Commissioner in Form E-28.

(2) The Commissioner, after making such enquiry as he thinks necessary with regard to the particulars stated in the application, may grant a licence applied for.

(3) The Commissioner will, however, not be bound to grant a licence applied for and may for reasons to be stated in writing reject the application.

(4) (a) No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop are within a radius of 100 metres from a Railway station or a Railway yard or a workshop or a locoshed or a bus station or a petrol pump or a school or a place of worship or a theatre or a cinema house or a children's park or a court or a military or police station or a mill which employs more than five persons or a factory or a mine.

(b) No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop is within a radius of 100 metres from a national highway, or an industrial or irrigational or a development project.

Explanation. — In this clause, the term 'national highway' shall not include such of the portion of national highway which passes through the limits of a Municipal Council constituted under the Daman and Diu Municipalities Act, 1968 (9 of 1969).

(c) No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop is within a radius of 100 metres from a Harij Basti or a Labour Colony.

Provided that a licence may be granted by the Commissioner with prior approval of the Government in the derogation of the above restrictions contained in sub-rule (4), to a hotel or restaurant which the Government considers proper with a view to promote Tourism in the Union Territory.

(5) There shall be the following types of licences for sale of Foreign liquor, Indian made foreign liquor and Country liquor, namely: —

(i) Licence for wholesale of foreign liquor, Indian made foreign liquor or country liquor;

(ii) Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor for consumption in the premises; and

(iii) Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor in sealed bottles.

(6) On receipt of the sanction, the Excise Inspector in whose jurisdiction the premises of the applicant are situated shall issue licence in Form E24, Form E25A as may be applicable.

(7) The licence fee shall be paid by the licensee in two equal instalments, first, before issue of licence and the second in the first month of the second semester of the financial year.

(8) When the business is started in the course of the second semester only half of the annual fee shall be payable.

(9) The Commissioner may, if he is satisfied that the financial conditions of licensee so requires, authorise the retail vendors to pay the fee in four equal instalments, each in the first month of each quarter of the financial year.

91. Period of licence and its renewal. — (i) Licences for sale other than occasional licences shall be granted for a period not exceeding three financial years. The application for renewal shall be made to the Commissioner within 15 days before the expiry of licences. If the application is granted, the first instalment shall be paid in advance before the licence is renewed.

(ii) The Excise Inspector shall within 8 days from the expiry of the licence issue notices in the

form prescribed by the Commissioner to those licensed vendors who have not submitted their applications for renewal within the time prescribed under sub-rule (i).

(iii) If the licensed vendor who has been served with a notice under sub-rule (ii) fails to apply for renewal within 8 days of service of such a notice, the licence shall automatically stand cancelled.

92. Occasional licences. — Occasional licences for the retail sale of liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Excise Inspector in whose jurisdiction the stalls are established on payment of the respective fee fixed in the Schedule. Occasional licences for retail sale of liquor shall be granted by the Assistant Excise Commissioner for the nights from 9 p. m. to 5 a. m. for stalls or bars in connection with ballroom dances on payment of the fee.

Licences for Wholesale and Retail Sale of Denatured
Spirituuous Preparations, Denatured Spirit and Rectified
Spirit or Absolute Alcohol

93. Licence for wholesale and retail sale. — Licence for wholesale or retail sale of denatured spirituous preparations, denatured spirit and rectified spirit or absolute alcohol shall be issued by the Excise Inspector of the Taluka in which the premises of the vendor are situated with the previous sanction of the Commissioner. The rules 90 and 91 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this Territory.

94. Bottling. — The licence for wholesale sale shall cover right to bottle denatured or rectified spirit or absolute alcohol. The provision of rule 53(4) shall be applicable for the bottling thereof.

95. Limit of retail sale. — The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles.

General Provisions

96. Prohibition of sale. — (1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor: —

~~(a)~~ to drivers and conductors of motor buses, taxis and lorries, when on duty, or

~~(b)~~ to persons known or believed to be intoxicated, or

~~(c)~~ to persons known or suspected to be about to take part in a riot or disturbance of the public place.

~~(2)~~ No liquor shall be sold in exchange of any commodity or article or any other goods.

~~(3)~~ No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

97. Warehouses for licensed vendors. — No licensed vendor shall establish Warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permit issued by the Excise Inspector of the Taluka in which such premises are situated. No warehouse other than the Bonded Warehouse shall be permitted to establish in Taluka other than that in which such premises are situated. No warehouse shall have any connecting link with residential premises.

98. Prohibition of employment by the licensee. — No licensed vendor shall employ on his licensed premises, persons:

~~(a)~~ Under the age of 18 years, or

~~(b)~~ Suffering an infectious disease.

99. Days and hours during which licensed premises may be kept open. — (1) The licenced premises for retail sale of foreign liquor, Indian Made Foreign Liquor or country liquor for consumption on the premises may be kept open from 9.00 hrs. to 15.00 hrs. and 18.00 hrs. to 23.00 hrs.

~~(2)~~ All other licensed premises for sale of liquor may be kept open from 08.00 hrs. to 21.00 hrs.

~~(3)~~ The Government may allow the sale of liquor after the prescribed hours for special reason or in special cases.

(4) The Government may, if it is satisfied that it is necessary in the public interest, direct that in any local area licensed premises shall be closed on such days or such hours as may be specified in this regard. [Vide Annexure XXIV].

(5) The vendor shall keep his licensed premises, other than the Hotels, Restaurants and Clubs, closed for sale of liquor one day in every week at his choice after the approval by the Excise Inspector. The day of closure shall be indicated in the licence.

100. Licensed premises for sale of liquor shall not have connecting link with residential premises. — No licensed premises for sale of liquor shall have any connecting link with residential premises.

101. Accounts of transactions. — Every licensed vendor shall keep true account of the daily transactions stating:

(a) Quantity and strength of liquor purchased or taken into the premises for sale;

(b) Quantity and strength of liquor sold or delivered or removed;

(c) Balance at the end of each month.

102. Persons debarred from holding licences without the previous sanction of the Government. — Save with the express permission in writing of the Government, —

(1) No person holding or having an interest in a licence for the manufacture, sale or supply of foreign or Indian made foreign liquor in a Taluka may hold or possess any interest in a licence for the retail sale of country liquor in the same Taluka.

(2) No person shall hold or have an interest in two or more shops for the wholesale or retail sale of the same kind of liquor in the same city or town or village.

✓ 103. Sign-board. — A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian made foreign liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

104. Transfer of a licence or a shop. — (1) A licence granted under Rule 90 to an individual or an association of individuals such as a firm and a legal person such as a company is purely personal and is not transferable.

(2) The Commissioner may, however, on an application under this sub-rule by a person succeeding, otherwise than by testamentary succession to the estate or any part of the estate of a person holding a licence, permit such person the use of the licence despite the location of the premises within prohibited limits specified in Rule 90 and in that case call for the licence and change the name of licensee by incorporating the name of the person so succeeding. —

(3) No liquor shop shall be transferred from one licensed premises to another premises unless the licensee has obtained previous written permission to do so from the Commissioner and while granting such permission the Commissioner shall have due regard to the restrictions specified in Rule 90. ✓

(4) No liquor shop shall be transferred by any licensee to another person unless such person has procured a written permission from the Commissioner to do so or procured a valid licence therefor. ✓
The Commissioner may permit the continuance of the liquor shop in the premises in case of such transfers despite the location of the premises within prohibited limits specified in Rule 90. ✓

(5) When a licence has been granted to an association of individuals, no new individual shall be admitted to the said association without the written permission from the Commissioner. ✓

(6) The Commissioner shall enter the description of the new premises in the licence whenever a liquor shop is transferred from one licensed premises to another licensed premises.

(7) The provisions of this rule shall mutatis mutandis apply to licences issued under rules 41, 43, 53 or 54. .

CHAPTER XI

Miscellaneous

Disposal of the Confiscated Articles

105. Confiscated articles to be sent to Excise Officer. — When anything is confiscated under the Act, the same shall be made over to the Excise Inspector concerned.

106. Disposal of articles, goods, things and conveyances. — (1) All articles or goods or things or conveyances of the value exceeding Rs. 100/-, confiscated under the Act by order of a Magistrate or Commissioner or any other officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Excise Inspector concerned.

(2) All articles or goods or things of the value not exceeding Rs. 5/- shall be disposed off by the Excise Inspector as he may think fit.

(3) All articles, goods, things or conveyance of the value of Rs. 5/- to Rs. 100/- shall be disposed off by the Excise Inspector in such manner as the Commissioner may direct.

(4) The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only to licensed dealer or manufacturers of liquor, as the case may be.

(5) The proceeds of the sale or disposal shall be credited to the Government.

107. Sale or disposal to be deferred pending an appeal. — The sale or other disposal of anything confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off:

Provided that a perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be and the sale proceed shall be credited to the Government, refund being made thereof in case the appeal is admitted.

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Rewards

108. Rewards. — (1) In any case in which a penalty or confiscation has been adjudged under the Act, a reward not exceeding half of the sale proceeds of the liquor and other articles confiscated plus the amount of the fine imposed, if any, shall be granted in such proportions as the Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized:

Provided always that aggregate amount of the reward thus granted in each case by the Commissioner shall not exceed Rs. 500/-.

Reward exceeding Rs. 500/- will be granted by the Government.

(2) The Commissioner may incur at his discretion an expenditure not exceeding Rs. 25/- in each case for the employment of informers or for any other purpose connected with the prevention or detection of any offence under the Act.

(3) Where substantive sentences of imprisonment are passed by Magistrates, and no fine or confiscations are realized, rewards may be paid according to the importance of the case in the discretion of the Government.

(4) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest.

(5) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure or arrest.

(6) No reward shall be granted for officers above the rank of Superintendent of Excise. The reward or its share allotted to Government servants shall be distributed to them in proportion to their salaries.

Overtime

109. Overtime fee. — When a manufacturer or a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on

Sundays and public holidays and between 18 hrs. and 10hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowance such officer is entitled to under service rules.

110. Application for overtime. — The application shall be made to Excise Inspector of the Taluka in which the warehouse or licensed premises are situated at least two days before the day in which services of the officer are required.

111. Payment of overtime fee. — After completion of overtime work, the manufacturer or dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Excise Inspector, concerned and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due.

The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of chalan of the overtime fee paid into the Treasury.

Refund of Excesss Duty Paid

112. Application for refund. — Application for refund of duty paid shall be made to the Commissioner in which the particulars of the claim shall be clearly specified. When the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government treasury.

Check-Posts

113. Establishment of Check-posts. — (1) To check the import and export of liquor, Check-posts shall be set up at such places as may be found necessary by the Commissioner.

(2) A Supervisor or an Excise Guard shall be in charge of the Check-post.

(3) All vehicles shall stop at the Check-post and may proceed further only after clearance is given therefor by the Officer in charge of such Check-post.

Control of the Administration and Powers of Officers

114. Control of the Administration under the Act. — (1) Subject to the directions of the Govern-

ment, the Commissioner shall have control of all other officers exercising functions under the Act.

(2) The Assistant Excise Commissioner; subject to the directions of the Commissioner shall control all officers subordinate to him.

(3) The Superintendent of Excise shall control the Inspectors, Sub-Inspectors of Excise, Supervisors and Guards subject to the control and direction of the Commissioner and Assistant Excise Commissioner.

114A. Commissioner may exercise powers of any other Officer. — The Commissioner may perform himself all or any of the duties or exercise himself all or any of the powers that are assigned or delegated, as the case may be, to any officer under these rules.

Power of Officers

115. Delegation of powers by Commissioner under sub-sections (7) of section 3. — The Commissioner may delegate all or any of his powers vested in him under section 4 read with Rules 5(3), 9(3), 10A, 13(1), 32, 38(1) and 87; section 5 read with Rules 10A, 19, 19A, 35, 39, 88 and 88A; section 8 read with Rules 20, 36 and 40; section 16(2)(a); section 18; Rules 14, 15, 17, 19B and 88B to the Assistant Commissioner of Excise, Superintendent of Excise, Excise Officer, Inspectors of Excise, Sub-Inspectors of Excise and Excise Guards.

116. Powers and duties of Officers. — All Excise Officers of the Union Territory not below the rank of Sub-Inspectors of Excise may exercise the powers conferred by sections 23, 24, 25 and 27.

Provided that power to seize and detain any liquor or article or search any person, vessel, vehicle, animal or package under section 25, may be exercised at the Check-post by the Supervisor or the Excise Guard in charge of such Check-post.

Provided further that in the Talukas of Salcete, Canacona and Pernem any Excise Guard may exercise the powers conferred by sections 25 and 27.

(2) All Excise Officers of the Union Territory including Excise Guards may exercise the powers mentioned in section 26.

(3) All Central Excise and Custom Officers not below the rank of Inspector of Central Excise and

Preventive Officer of Customs, may exercise the powers under section 25 to seize and detain excisable articles such as intoxicating drugs and opium as defined in clauses (kkk) and (oo) respectively of section 2 of the Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such excisable article to be or to be concealed.

(4) All Police Officers not below the rank of Assistant Sub-Inspector may exercise the powers conferred by sub-section (2) of section 23, proviso to sub-section (1) of section 24, sub-section (1) of section 25, sub-section (3) of section 27 and sub-section (1) of section 36(A):

Provided that all Police Officers not below the rank of Head Constables may also exercise the powers conferred by sections 25 and 27.

117. Certificate under sub-section (2) of section 25. — A certificate to be given under sub-section (2) of section 25, shall be in the Form E26.

118. Payment of dues under the Act and the Rules. — The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by chalan in Form E27.

119. Execution of the bond. — When any bond or agreement prescribed by the Act is to be executed, it shall be accepted on behalf of the Government either by the Commissioner or by the person specifically authorised by him in this behalf.

Forms

120. Forms. — The Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

121. Deleted.

122. Delay in payment of licence fees. — When any annual licence fee or its instalment as the case

may be, is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licensee an additional amount equivalent to 2% of such licence fee or instalment for each month of delay or its fraction or rupee one whichever is higher, without prejudice to clause (a) of sub-section (2) of Section 16 of the principal Act.

ANNEXURE I

Notification

No. FS/F.III/11-118/64/20542 dated 10-11-1964

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.).]

ANNEXURE IX

Notification

No. Fln(Rev)/2-35/SE/6/65(B) dated 20-2-1972

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 prescribes 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 No. 50, Series II, dated 9-3-1972).

ANNEXURE XIV

Notification

No. FIn(Rev)/2-35/Part/2/69 dated 11-11-1972

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 prescribes as under, the maximum quantity of liquor which can be transported from one place to another, within the Districts of Daman and Diu 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 immediately.

(Published in Official Gazette No. 33, Series II, dated 16-11-72).

ANNEXURE X

Notification

No. FIn(Rev)/2-35/SE/6/68(A) dated 29-2-72

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);

ANNEXURE XII

Notification

No. Fln(Rév)/2-35/Part/2/2245/69 dated 30-10-72

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 Districts of Daman and Diu, 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 immediately.

This supersedes Government notification No. FD/
/F III/2-35/Part/4058/66 dated 1-6-1966.

(Published in Official Gazette No. 31, Series II,
dated 2-11-1972).

ANNEXURE XXV

Notification

No. Fln(Rev)/2-35/69/78(IV) dated 21-2-79

Whereas the Government is satisfied that it is expedient and necessary in public interest to restrict import of beer with alcoholic content exceeding 5%;

Now, therefore, in exercise of the powers conferred by section 10 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government hereby prohibits the import of Beer into the Union Territory of Goa, Daman and Diu with alcoholic contents exceeding 5% by volume of alcohol or 8.75% of proof spirit, with immediate effect.

(Published in Official Gazette No. 49, Series II,
dated 8-3-1979);

ANNEXURE XXIII

Notification

No. Fln(Rev)/2-35/21/76 dated 27-12-76

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby makes the following Rules, namely:

1. Short title and commencement. — (1) These Rules may be called the Goa, Daman and Diu Excise Duty (Lease of Government Distillery) Rules, 1976.

(2) They shall come into force at once.

2. Definition. — In these rules unless the context otherwise requires,

(a) "Act" means the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964);

(b) "Form" means form appended to these Rules;

(c) "Schedule" means a schedule appended to these rules.

3. Lease of Government Distilleries. — (1) The Government distillery installations situated at Daman and Diu with enclosures, warehouses, sheds, equipments, etc. shall be leased on rent to the private parties for the purpose of manufacturing country liquor.

(2) Before leasing the said distilleries the Government shall issue a notice inviting tenders from the parties interested in taking the said distilleries on lease.

(3) The tenderer who is desirous of taking the distillery at Daman or Diu on lease shall be an Indian Citizen.

(4) The tender shall be submitted in the form appended to these rules. Separate tenders shall be submitted for the distillery at Daman and Diu.

(5) No tender which is received after the time and date fixed in the notice inviting the tenders shall be accepted.

(6) The tenders which are received within the time and date fixed in the notice issued inviting the tenders shall be opened at the time and date fixed for the purpose in the said notice in the presence of the tenderers who are present.

(7) The tenderer shall deposit an amount of Rs. 3,000/- for the distillery at Daman and Rs. 2,000/- for the distillery at Diu as earnest money either in the Government Treasury or Government Sub-Treasury or State Bank of India or Bank of Saurashtra and the challan shall be submitted alongwith the tender. The tenders which are not accompanied by the said challan shall be rejected. If the tenderer withdraws his tender or revises his tender, before the date upto which he

has to keep it open for acceptance, the earnest money shall be forfeited.

(8) The tenderer shall keep his tender open for acceptance till it is finally accepted or rejected by the Government.

(9) When there are two or more tenders with equal highest offer, a verbal bidding among such tenderers shall be permissible.

(10) The tenders shall be opened in the presence of the Finance Secretary and two other Officers of the Excise Department of the Government of Goa, Daman and Diu.

(11) The Government may select any tender or reject all tenders without assigning any reason therefor.

(12) The successful tenderer shall, within three days from the date of communication of the acceptance of his offer, deposit an amount equivalent to $\frac{1}{3}$ of the offer less the amount already deposited under clause (7) which shall be treated as security deposit, for the due performance of the contract.

(13) The successful tenderer shall execute a deed in the form appended to these Rules as Schedule within fifteen days from the date of depositing the security deposit.

(14) The successful tenderer shall, within the time prescribed, deposit the security deposit in accordance with clause (12) and execute a deed in accordance with clause (13), failing which, his tender shall be deemed to have been rejected and the earnest money deposited by him shall be forfeited.

(Published in the Official Gazette No. 40, Series I, dated 30-12-1976).

FORM

[See rule 3(4)]

To

The President of India,

Sir,

I, ... son of Shri ... residing at ... (here mention full address) offer to take on lease the distillery ins-

tallation at Daman/Diu for the purpose of manufacturing country liquor on payment of Rs. ... (Rupees ...) per year as rent on the terms and conditions as are prescribed in the Goa, Daman and Diu Excise Duty (Lease of Government Distilleries) Rules, 1976.

Yours faithfully,

Enclosed:

* Strike out whichever is not applicable.

SCHEDULE

[See sub-rule (13) of Rule 3]

THIS LEASE made on the ... day of ... one thousand nine hundred and ... BETWEEN the President of India (hereinafter called the "Lessor") of the one part and Shri ... (hereinafter called "Lessee" which expression shall where the context so admits include his legal heirs, executors, administrators, legal representatives etc.) of the other part.

WHEREAS the lessor invited tenders vide tender notice No. ... dated ... for leasing the Distillery installations alongwith equipments etc. (described in detail in the Schedule annexed to these presents) at Daman and Diu;

AND WHEREAS the lessee has deposited a sum of Rs. ... (Rupees ...) in respect of the Distillery at ... as security deposit for the due performance of the terms and conditions of this deed.

NOW THIS DEED WITNESSETH and the parties hereto hereby mutually agree as follows: —

i) The period of the lease shall be three years from the first day of ... nineteen hundred and ...

ii) The lease shall be determined at any time with one month's notice to the lessee if prohibition is enforced in Daman/Diu and the lessee shall have no right to claim any compensation from the lessor.

iii) The lessee shall pay to the lessor an amount of Rs. ... (Rupees ...) in relation to the distillery installations and other articles located

at ... as mentioned in the Schedule annexed to these presents as yearly rent in twelve equal monthly instalments by depositing the same in State Bank of India/Bank of Saurashtra/Sub-Treasury of the District, beginning the first instalment on the day next to the day on which this deed comes into force and thereafter the remaining monthly instalments on the first day of every month beginning from ... 19 ... and the payment shall be deposited under the Budget Head 120-Industries, B-Large and Medium Industries, B.1(2) Receipts from Distilleries.

The lessee may be permitted to pay the monthly instalment till the end of the next following month provided he pays the interest at the rate of 9% per annum for late payment of instalment for the period from the date on which it is due till the date of its payment.

iv) The lessee shall be liable to pay damages for breakage or loss of damage caused to any article of the Distillery installation, its enclosures, employees' house, sheds etc. leased to the lessee.

v) The lessee shall take all necessary steps to keep the building etc. leased to him in a clean and good condition and at his own expense carry out the repair and tinning of copper casks, vessels and shall keep the stills clean.

vi) The lessee shall hand over the charge of the distillery installations in the same condition and order in which they were at the commencement of lease immediately after the expiry of the period of the lease or at the time of its early determination.

vii) The water supply system, equipment, casks, vessels, instruments and other items of installation or any of its parts which by use become unserviceable and cannot be repaired, shall be replaced at the expense of the lessee.

viii) The lessee shall be permitted to mount at his own expense any installations and any equipment of distillation and use the casks or vessels belonging to him.

ix) The earnest money and the security deposit will be refunded to the lessee on determination of the lease.

x) The lessee shall not sublet or transfer the distillery or any installation or any part of the enclosures or his right to manufacture the country liquor without previous authorisation in writing from the lessor.

xi) The lessee shall not make use of gur or any other prohibited material or the purposes of manufacturing country liquor so far as such prohibition is in force.

xii) The lessee shall observe the provisions of the Goa, Daman and Diu Excise Duty Act, 1964 and the Rules framed thereunder as well as the amendments made to the said 1964 Act and rules from time to time.

xiii) The strength of the country liquor produced by the lessee shall not exceed 25.° under proof.

xiv) The wholesale price of the country liquor to be manufactured by the lessee shall not exceed the rates, if any, fixed by the Commissioner of Excise, Panaji, from time to time.

xv) The lessee shall extend necessary facilities to the lessor if it is decided to renovate the existing distillery building at ... or to put up a new building in its place during the period of the lease and in that case the lessee shall not be entitled to any remission or rebate in the amount tendered by him.

xvi) In the event of breach of any of conditions contained hereinabove the lease shall be determined forthwith and the security deposit shall be forfeited by the lessor and the lessee shall also be liable for any loss, breakages etc. The lessee shall also be liable to pay the rent in arrears, if any for such period till the date of determination of the lease.

xvii) In the event of any question, dispute or difference arising under or out of or in connection with the conditions herein contained or touching or concerning the meaning or operation or effect thereof or any matter contained therein or as to the rights, duties and liabilities of the parties hereto respectively or otherwise howsoever in connection with this lease, the same shall be referred to the sole arbitration of a person to be nominated by the Lt. Governor

of Goa, Daman and Diu. There will be no objection to any such appointment that the person appointed is a Government servant, and that in the course of his duties as such Government servant he has expressed his views on any of the matters in dispute or difference. The award of the Arbitrator so appointed shall be final and the provisions of the Indian Arbitration Act, 1940 for the time being in force shall apply to the proceedings of arbitration. The Arbitrator shall have the power to extend the time for making the award with the consent of both the parties to this agreement.

xviii) The lessee hereby agrees that any amount due to the lessor under these presents shall be recoverable as arrears of land revenue under the Goa, Daman and Diu Land Revenue Code, 1969 and the rules framed thereunder.

xix) The stamp duty on this document is agreed to be borne by the Government.

IN WITNESS WHEREOF the parties hereto have set their hands on the day and year first above written.

In the presence of:

.....
(Signature of the Lessee)

WITNESSES

1.

2.

Signed, sealed and delivered by the FINANCE SECRETARY to the Government of Goa, Daman and Diu for and on behalf of the President of India.

WITNESSES

1.

2.

ANNEXURE II

Notification

No. FS/F.III/2-35/65/812 dated 3/2/65

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, dt. 11-2-1965).

ANNEXURE IV

Notification

No. FD/F.III/2-35/part/1902/65 dated 7-12-1965

(DELETED)

ANNEXURE VI

Notification

No. Fin(Rev)/2-35/Part/1/82/70 dated 27-4-1970

In supersession of Government of Goa, Daman and Diu Finance Department's notification No. FD/F.III/2-35/part/1902/65 dated 7th December, 1965 as amended by notification No. FD/F.III/2-35/part/65 dated 30th December, 1965, the Government of Goa, Daman and Diu 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) exempts wines produced within the Union Territory of Goa, Daman and Diu from so much of excise duty as is in excess of Rs. 2/- per bulk litre. ✓

This notification shall come into force with immediate effect.

(Published in Official Gazette No. 5, Series I, dated 30-4-1970).

ANNEXURE VIII

Notification

No. Fln(Rey)/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 Territory 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 licensed 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).

ANNEXURE XXII

Notification

No. Fin(Rev)/2-35/Gen/3/71 dated 26-2-76

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 Rum supplied on permits issued by the Commissioner of Excise to Defence Service Establishments situated in the Union Territory of Goa, Daman and Diu from payment of 50% of the Excise Duty leviable on it per proof litre, with immediate effect.

This Notification is issued in supersession of the Government Notification No. Fin(Rev)/2-35/Gen/3/3011/71 dated 6-12-1971.

(Published in the Official Gazette No. 52, Series II dated 26-3-1976).

ANNEXURE XXI

Notification

No. Fin(Rev)/2-35/15/75(A) dated 25-3-76

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964, Government is pleased to exempt 'Beer', manufactured within the Union territory of Goa, Daman and Diu and exported to any of the States of India from so much of Excise Duty as may be in excess of twenty five paise per bulk litre.

This notification shall come into force with effect from 26-3-1976.

This supersedes the Government Notification No. Fin(Rev)/2-35/part/645/67 dated 4-9-1967.

[Published in the Official Gazette (Ext.) No. 52, Series I, dated 25-3-1976].

ANNEXURE XV

Notification

No. Fin (Rev)/2-35/part/4/D/73 dated 18-6-74

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 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 No. 13, Series II, dated 27-6-1974).

ANNEXURE XVI

Notification

No. Fin(Rev)/2-35/Part/4/B/73 dated 18-6-74

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 No. 13, Series II, dated 27-6-74).

ANNEXURE XVII

Notification

No. Fin(Rev)/2-35/Part/4/A/73 dated 18-6-74

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 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 Notification No. Fin(Rev)/2-35/Part/1/770/68 dated 13-4-1972.

(Published in Official Gazette No. 13, Series II, dated 27-6-1974).

ANNEXURE XVIII

Notification

No. Fin(Rev)/2-35/72065/74 dated 28-8-74

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 the retail vendors of foreign liquor, Indian made foreign liquor and country liquor, in cities, towns and villages, from payment of "licence fee" as is in excess of the amounts shown below:—

	Cities Rs.	Towns Rs.	Villages Rs.
1. For retail vendors of country liquor ...	600/-	400/-	300/-
2. For retail vendors of foreign liquor, Indian made foreign liquor and country liquor ...	850/-	450/-	325/-

This notification will be deemed effective from 1-4-74.

(Published in Official Gazette, Extraordinary, No. 13, Series II, dated 28-8-1974).

ANNEXURE III

Notification

No. FE/F.III/2-35/Part/1512/65 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).

ANNEXURE V

Notification

No. FD/F.III/2-35/part/3305/66 dated 30-3-66

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964, Government is hereby pleased to exempt "Indian made foreign liquor" manufactured within the Union Territory of Goa, Daman and Diu and exported to any of the States of India from so much of excise duty as may be in excess of fifty paise per proof litre.

This Notification shall come into force from 1st of April, 1966.

(Published in Official Gazette No. 1, Series I, dated 7-4-1966).

ANNEXURE XIX

Notification

No. Fin(Rev)/F.2-35/Audit/2/72 dated 26-9-74

Whereas there is a loss of excisable article, namely, liquor warehoused in bonded warehouses, due to breakages of bottles as also leakages;

And Whereas the dealers who have warehoused such liquor in the said warehouses are seeking exemption from payment of excise duty under the Goa, Daman and Diu Excise Duty Act, 1964 and the Rules framed thereunder;

And Whereas the Government is satisfied that a reasonable ground exists for granting exemption from payment of Excise Duty on such loss of liquor account of breakages and leakages upto one per-

cent of the total quantity, while the bottles are stored in warehouses;

Now Therefore, in exercise of the powers under sub-section (1) of Section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 the Government of Goa, Daman and Diu hereby orders that —

- (i) There shall be granted exemption from payment of Excise Duty under Rule 28 of the Goa, Daman and Diu Excise Duty Rules, 1964 to all dealers who have stored liquor in bonded warehouses on such quantity of liquor as may have been lost due to breakages or leakages.

Provided that no such exemption shall be granted to a quantity of liquor in excess of one percent of the total quantity of liquor stored in the bonded warehouses.

- (ii) The above exemption shall be applicable only in respect of the stocks declared and stored in bonded warehouses as on 1st December, 1964 and those stored after the said date.

(Published in Official Gazette No. 27, Series II, dated 3-10-74).

ANNEXURE VII

Notification

No. Fln.(Rev)/2-35/Part/1/68 dated 24-6-70.

In exercise of the powers conferred by rule 47 of the Goa, Daman and Diu Excise Duty Rules, 1964, the Government of Goa, Daman and Diu hereby specify the following allowance of wastage of spirits in the manufacture of Indian made Foreign Liquor:

- 1) Stand wastage, namely, the shortage recorded after tapping out the rectified spirit drums ... $\frac{1}{2}\%$
- 2) Blending wastage, namely, the shrinkage when alcohol and water are mixed ... $2\frac{1}{2}\%$
- 3) Process wastage during Re-distillation & filtration ... 2%

4) Evaporation wastage ...	1½%
5) Handling wastage ...	1½%
6) Vat wastage, namely, storage loss between manufacture and issue ...	3½%
	<hr/> 9½%

(Published in Official Gazette No. 15, Series I,
dated 9-7-1970).

ANNEXURE XIII

Notification

No. Fin(Rev)/2-35/Part/1/2243/69 dated 30-10-72.

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 proportionate to the days/hours of service rendered by them.

(Published in Official Gazette No. 81, Series II, dated 2-11-1972).

ANNEXURE XX

Notification

No. Fin(Rev)/2-35/42/2305/74 dated 14-1-75.

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 Territory who are holding licences from the said Institution.

Product	Quantity
(1) Indian made foreign liquor other than Beer	One bottle of 750 ml. of each product and brand. (six samples per annum).
(2) Beer	Two bottles of 650 ml. of each brand. (six samples per annum).

(Published in Official Gazette No. 43, Series II, dated 24-1-1975).

ANNEXURE XI

Notification

No. Fin(Rev)/LAQ/704/68(A) dated 5-4-72.

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 Rule 71, 72, 73, 74 and 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, up to 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 up to 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 up to 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 or for same zones in common, the first preference shall be given to persons from

this Territory 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 Territory 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. In case 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 this Notification without assigning any reason thereof.

13. After the cashew season is over, the licensee may manufacture liquor or wines from any other raw

material, 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).

ANNEXURE XXVI

Notification

No. 1/1/79-Fin(RC) dated 21-3-80.

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 challan of payment of Excise Duty and tree tax.

(Published in Official Gazette No. 52, Series I, dated 27-3-1980).

ANNEXURE XXIV

Notification

No. Fin(R&C)/2-35/49/77 dt. 28-2-80

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 licenced premises for sale of liquor, throughout the Union Territory of Goa, Daman and Diu shall remain closed on Mahatma Gandhi Jayanti day i. e. 2nd October of every year.

(Published in Official Gazette No. 49, Series II, dated 6-2-80).

ANNEXURE XXVII

Notification

No. Fln(Rev)/2-35/Part 3/73 dated 5/8/1974

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 Official Gazette No. 10, Series II, dated 8-8-74).

ANNEXURE XXVIII

Notification

1-9-78/FIn(RC) dated 22/4/80

In exercise of the powers conferred by section 22 read with section 3A of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby makes the following rules, namely: —

1. Short title and commencement. — (1) These rules may be called the Goa, Daman and Diu Uniforms and Allowances to the Excise Executive Staff Rules, 1980.

(2) They shall come into force at once.

2. Uniforms and Allowances to Excise Executive Staff. — (1) The Excise Executive Staff consisting of Superintendent of Excise, Inspectors of Excise, Sub-Inspectors of Excise, Excise Guards and Assistant Excise Guards shall wear uniforms when on duty and shall be entitled to uniforms and its maintenance allowances. ✓

(2) The pattern and scale of uniforms to which the staff referred to in sub-rule (1) is entitled shall be as fixed in Schedule appended to these rules. ✓

SCHEDULE

A — Pattern of Uniform

The pattern of uniform for a Superintendent of Excise, Inspectors of Excise, Sub-Inspectors of Excise, Excise Guards and Assistant Excise Guards is as follows: —

1. Pattern of Uniform for Superintendent of Excise:

A — FULL DRESS.

Jacket: Khaki drill single breasted, but as a lounge coat to the waist very loose at the chest and shoulders but fitted at the waist, Military shirt to bottom edge. A silver plated hook on each side at the waist. Collar to be cut as in ordinary civilian lounge suit. Two cross patch breast pockets about $6\frac{1}{2}$ inches wide and $7\frac{1}{2}$ inches deep to the top of the flap with a $2\frac{1}{2}$ " box pleat in the centre. Two

expanding pockets below waist (pleat at the sides) 9½" wide at the top, 10½" at the bottom, 8" deep to the top of the pocket, fastened at the top, with a small State Police Service pattern button, flap with button hole, to cover pockets 3½" deep and 10¾" wide; the top of the pockets to be shown down at the corners in such a manner that the pocket can be expanded at the top also, inside watch pocket with leather tab above for chain or strap, four medium Goan Police pattern buttons down the front. Pointed cuffs with opening fastened with two small G.E. pattern buttons shoulder straps of the same material as jacket.

Peak caps: A Peak cap of the standard pattern as used by the Police Officers in all the States.

Necktie: Dark blue.

Trousers: (Slacks) Khaki drill, according to Military pattern without turn ups.

Whistle: Of the usual police pattern to be worn attached to a dark blue Lanvard and carried in the left breast pocket.

Belt: Sam brown, army regulation pattern but with white metal mounting. The strap over the left shoulder should not be worn except when it is required to support the revolver.

Revolver: Or an automatic pistol with drawn holster.

Badges: State emblem (Goa Excise). Three Ashok lions, 1-5/32"×3/4" (White metal).

B — WORKING DRESS

The following articles may be worn for work of an unformal nature.

1. Peak cap: As prescribed for full dress.
2. Shirt: Open neck, khaki twill, with short sleeves, badges of rank on detachable shoulder straps.
3. Bush Shirt: Army pattern, khaki with belt of the same material and silver plated buckle, box pleats and ordinary buttons. Badges of rank on detachable shoulder straps.

4. Trousers: (Slacks) khaki, of the same standard and pattern used in other Indian Union States.

5. Shorts: Khaki drill.

6. Sam Brown belt: As prescribed for full dress, but with a single cross strap and without frog, to be worn when wearing a shirt as in clause 3 above.

7. Medal ribbons: To be worn as laid down in army regulations.

8. Boots: Plain, brown, leather, with plain toe caps and khaki stockings.

2. *Pattern of Uniform for Inspectors of Excise:*

A — FULL DRESS:

1. Jacket: Khaki drill (stockport shade No. 1) loose fitting except at the waist, with four buttons down the front, shirt open at the back upto the waist line. The lowest button should be just below the line of the belt, the under lap of the shirt at the back should be 3 inches. Turn down collar as in ordinary civilian lounge suit, khaki shirt with turn down pointed collar. Khaki necktie. Plain cuffs 3" deep running to a point 7" from the end of the sleeves.

Two breast pockets, 6 inches wide and 7 inches deep, rounded at bottom, with 1½" pleat down the centre, closed by a flap 2" deep, pointed in the centre and fastening with a small button. Two expanding pockets, one on each side below the belt, 9½" wide at the top, a flap (slightly wider than the pocket) 3" deep from the seam of the belt to cover the opening of the pocket fastening with a small button in the centre. A white metal hook at the lower edge of the waist belt on each side, behind the corner of the pockets, to support the sword belt, the hooks to be attached to tabs sewn on inside the coat.

"Lungi" with silver fringe and "Kullah" with embroidery should form part of head gear alternatively.

2. Peak caps: Of the same standard and pattern (Khaki Military Type) as prescribed in the other States will be worn.

3. Trousers: (slacks) — khadi drill without turn ups, according to military pattern.

4. Boots: Plain brown leather with plain toe caps.

5. Belt: Sam brown belt made of Kanpur leather with white metal fittings.

6. Great Coat: Loose single breasted, Khaki with turn down collar 3" deep, fastening with one brass hook at the throat and five large regulation buttons down the front. A tab under the collar fastened by two white metal buttons to button across the throat when the collar is turned up. Shoulder strap with monogram at the base fastened by two small regulation buttons. Two inside breast pockets and a pocket at each side with 3 inches flap, slit for sword hilt on the left hand side. The coat should be made with a seam on each side and one down the middle of the back as far as the waist. The length of the coat to reach half way between knee and ankle. From the waist downwards the shirt should be open with 3 inches underlap two small horn buttons being provided to close the opening for dismounting duties. The coat should be gathered at the back by two straps, sewn to the side seams and buttoning one over the other with 3 small regulation buttons.

7. Buttons: White metal monograms "GOA EXCISE".

8. Whistle: With khaki cord.

9. Revolver: Or an automatic pistol with drawn holster.

10. Badges. Three 5 pointed stars (star of pattern of normal also as worn by Dy. S. P.) with letter at the base (GOA EXCISE), with ribbon of the pattern of Inspector of Police.

B — WORKING DRESS:

1. Peak cap: As prescribed for full dress.

2. Shirt: Open neck, khaki twill, with short sleeves and badges of rank.

3. Bush shirt: Army pattern, khaki with belt of the same material and silver plated buckle. Badges of rank and detachable shoulder straps.

4. Trousers: Will be worn along with bush shirt.

5. Shorts: Khaki drill.

6. Sam brown belt: As prescribed for full dress, but with a single cross strap and without frog to be worn on wearing a shirt.

7. Medal ribbons: As laid down in army regulations.

8. Boots: — Plain brown leather with plain toe caps and khaki stockings.

3. *Pattern of Uniform for Sub-Inspectors of Excise:*

The pattern of uniform for Sub-Inspector of Excise is the same as Inspector of Excise with only one change i. e. two stars for Sub-Inspector instead of three.

4. *Pattern of Uniform for Excise Guard and Assistant Excise Guards:*

1. Fatigue cap: Khaki woolen.

2. Shirt: Khaki cellular shirting, open neck, short sleeves two breast pockets, 6" wide and 7" deep, round at the bottom with pleats closed by a 2" flap pointed at the centre, 4 khaki bone buttons down the front and one each breast pocket which is fitted with steel press buttons plain shoulder straps fastened with two khaki bone buttons and letters at the base. Number brooch above the breast pocket.

3. Buttons: Brass (large and small).

4. District Letters:

5. Brooch Buckle number.

6. Chevron: (cloth) Excise Guard three V shaped Chevron, to be affixed from the right arm above the elbow. Each V being $2\frac{1}{2}$ in outer span $\frac{1}{2}$ " in height. The gap between the strips to be $\frac{1}{8}$ ". No Chevron for the Assistant Excise Guard. However the pre-liberation Excise Guard Grade II equated to the post of Assistant Excise Guards shall continue to use Chevron as before.

7. Trousers: Long pants without turn ups of drill cotton, mineral khaki. A grade, belted waist, 3" wide with three loops and one brass buckle. Bottom flap with five cotton buttons. The hem at the bottom of the trouser should be 2½" wide. The breadth at the bottom of the trouser should be 18".

8. Belt with accessories: For armed Excise men Leather, 2" wide fittings (1) Brass "B" Buckle (Army pattern), (2) Sliding buckle, (3) Brass hook buckle, (4) Threat: cartridges couch leather bayonet frog (leather) for armed men only.

9. Frog for bayonet: Leather.

10. Baton: Wooden babul with leather thong (12" long) stitched at 3" from the baton end.

11. Socks: Khaki.

12. Boots: Plain brown leather with plain toe caps, and khaki socks.

13. Whistle: Thunderer with chain to be kept in the breast pocket and the chain to be hooked inside the coat to the ring of the second button from the top. The hook of the chain should be slightly closed as not to slip off the button ring and yet remain attachable to fit.

14. Great coat straps: Leather.

15. Short: Fatigue.

16. Water proof coats: Khaki.

17. Gum boots for rainy season.

B — Scale of Uniforms

An Excise Guard/Asstt. Excise Guard will be entitled to:

Item	Quantity	Period
1. Woollen Fatigue cap with two buttons (yellow with "GOA EXCISE" impression thereon).	3	For every two years.
2. Shirts.	3	— do —

3. Brooch Buckles.	3	For five years.
4. Leather belt.	1	— do —
5. Trousers.	3	For every two years.
6. Pairs of socks.	6	— do —
7. Pairs of boots.	3	— do —
8. Gum boots for rainy season.	1	For every five years.
9. Pairs of emblem "GOA EXCISE".	3	— do —
10. Rain coat Duck-Back or similar.	1	— do —
11. Wooden baton.	1	For two years.
12. Whistle with chain.	1	For five years.
13. Large tins of boot polish.	3	For one year.
14. Brushes for boots.	1	For every two years.

C — Allowances

Preparation and maintenance of uniform allowances.

A Superintendent of Excise, Inspector and Sub-Inspector of Excise, will be entitled to the above allowances as follows: —

i) Uniform Allowances.

1. Superintendent of Excise. Initial grant of Rs. 500/- and renewal grant of Rs. 250/- after completion of each five years.
2. Inspector of Excise. Rs. 230/- per annum.
3. Sub-Inspector of Excise. Rs. 230/- per annum.

ii) Maintenance Allowances.

1. Inspector of Excise. Rs. 7.50 per month.

2. Sub-Inspector of Excise. Rs. 7.50 per month.

Note: — The allowances at No. (i) and (ii) are granted as the Officers mentioned above are not entitled to uniforms supplied by Government.

iii) Washing Allowances.

An Excise Guard/Assistant Excise Guard will be entitled to washing allowances at Rs. 2.50 ps. per month.

The maintenance and washing allowances will not be paid in advance and it will not be admissible during the leave if it exceeds 15 days. When the leave commences in one month and ends in the following month, the allowances should be paid on prorata basis i. e. should not be paid for the portion of the month during which the person is on leave, but should be paid for the remaining portion of the month during which he is on duty.

(Published in Official Gazette No. 9 Series I, dated 29-5-80).

ANNEXURE XXIX

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 authorises the Assistant Commissioner of Excise, the Superintendent of Excise, the Excise Officer and the Excise Inspectors, In-Charge of Excise Stations in the Union Territory 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 No. 22 Series II,
dated 28-8-1980).

ANNEXURE XXX

Notification

No. Fln (Rev)/2-35/Part/3/33/73(A) dt. 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 manufacturer 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).

ANNEXURE XXXI

Notification

No. Fln (Rev)/2-35/Part/3/33/73 (D) 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 prohibits in the public interest the transport of Indian made Foreign liquor and Country Liquor from Daman to Diu or vice versa or from Daman or Diu to Goa.

(Published in the Official Gazette Series II No. 30,
dated 24-10-1974).

FORM E-1

(See Rule 5)

Court fee
Stamp
Rs. 10/-.

Address in full

Application for permit for Import/Transport of
Indian made foreign liquors/rectified spirit/dena-
tured spirit/country liquor.

Date ...

To,

The Excise Commissioner,
Panaji.

Sir,

Please permit me/us to import/transport, under
bond/pre-payment of duty, the liquor described
below from ... to ... *by sea/rail/road via Check-
-Post at ...

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
--------------------------	-----------------	----------------	-----------------	----------

I hereby enclose the treasury receipt No. ...
dated ... for the excise duty of Rs. ... on the afore-
said quantity.

Yours faithfully,

* Name or situation of the bonded warehouse or of the
licensed premises, in this Union Territory.

(Delete the letters and words not applicable).

Government of Goa, Daman and Diu
DEPARTMENT OF EXCISE
FORM E-2 [See Rule 5(3)]

Permit No.

Permit for import under bond/on prepayment of duty
of Indian made foreign liquor/denatured spirit/rectified
spirit/country liquor

To

The Excise Officer-in-charge,

Shri/Sarvashri ... is/are hereby authorised to im-
port "Under Bond" / "on prepayment of duty" the
liquor described below: —

1. Quantity: —

Description of liquor	No. of cases	Bulk litres	Proof litres	Strength
--------------------------	-----------------	----------------	-----------------	----------

2. From ...

3. Route: — by Sea/Rail/Road via Check Post
at ...

This permit will be valid for ninety days from this
date and should be carried along with the consign-
ment. The consignment should not be broken in bulk
while in transit and should be imported in one lot.

The consignment should be opened only in the
presence of an Excise Officer and passed for ware-
housing/consumption after verification.

5. Bond No. ... dated ...

6. The excise duty of Rs. ... on the consignment
has been paid into the Government Treasury under
challan No. ... dated ...

7. Station ...

8. Date ...

Signature and designation of
the Issuing Authority

(Excise Commissioner)

Copy to: —

- 1) Excise Check-Post at
 - 2) Excise Officer of M/s.
 - 3) Excise Commissioner to the Government of
- (Strike out whichever not applicable).

FORM E-3

(See Rule 12)

Court fee
Stamp
Rs. 10/-.

Address in full

Application for permit for export of Indian made
foreign liquor/country liquor.

To,

The Excise Commissioner,
Panaji.

Sir,

Please permit me/us to export the liquor described
below from our bonded warehouse/licensed premises
to M/s. ... *by sea/rail/road via Check-Post at ...

Description of liquor	No. of cases	Bulk litres	Proof litres	Strength
--------------------------	-----------------	----------------	-----------------	----------

A copy of the import permit authorising the
import into ... is herewith enclosed.

The treasury receipt no. ... dated ... for the excise
duty of Rs. ... on the aforesaid quantity is also
enclosed.

Yours faithfully,

(Delete the letters and words not applicable).

Government of Goa, Daman and Diu

DEPARTMENT OF EXCISE

FORM E-4 (See Rule 13)

Permit No. ...

Permit for Export "UNDER BOND"/"ON PREPAYMENT
OF DUTY"

Shri/Sarvashri ... is/are permitted to export
from ... the under noted liquor to M/s. ... *by Sea/

Rail/Road as per import permit No. ... dated ...
198 ..., issued by the ... of ...

Description of liquor	No. of cases	Bulk litres	Proof litres	Strength
--------------------------	-----------------	----------------	-----------------	----------

This permit will be current for ... from this date
and shall be carried with consignment.

The export should be in one transaction. The con-
signment shall not be broken in bulk while in transit
and shall not be opened before verification by an
Excise Officer.

Place ...

Date ...

Signature and designation of
the Issuing Authority

(Excise Commissioner)

Copy to: —

- 1) Excise Check-Post at...
- 2) The Excise Commissioner of ... with a request
to return this permit to the Excise Commissioner,
Panaji-Goa within 10 days of the arrival of the con-
signment at destination.

The result of verification may be noted below.

(Strike out whichever not applicable).

FORM E-5

(See Rule 17)

General Bond (with sureties) for the due despatch of Liquor
removed from time to time for import/export without
payment of duty

(Delete the letters and words not applicable)

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 above bonded obligor (s) being permitted to ^{import}
~~remove~~ from time to time conditional on the provisions of the Excise Duty Act, 1964, and the Rules made thereunder being observed (description of liquor) without payment of duty from the rest of

Goa

India to _____
bonded warehouse situated at ... for export to ...

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, and the Rules made thereunder, in respect of liquor so removed.

And if the said liquor is duly ^{imported}
~~removed~~ and exported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

I/We declare that this bond is given under the orders of the Government of Goa, Daman and Diu for the performance of an act in which the public are interested.

Place ...

Date ...

[Signature(s) of obligor(s)]

1) Surety

2) Surety

Signed, sealed and delivered by the above named
in the presence of:

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted

Panaji ... 198/...

Excise Commissioner,

FORM E-6

(See Rule 17)

Special Bond (with sureties) for the due despatch of liquor
removed from time to time for import/export without
payment of duty

(Delete the letters and words not applicable)

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 above bounded obligor (s) being permitted
to import (description of liquor) without payment of
export (Name of Distillery) ...

duty from Bonded warehouse situated at ... to ... subject
to the provisions of the Excise Duty Act, 1964 and
the Rules made thereunder.

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, and the Rules made thereunder in respect of
liquor so removed.

And if the said liquor is duly removed and exported
imported
within such time as the Commissioner of Excise
directs; and all such dues whether excise duty or
other lawful charges, if any, as fixed by the said
Commissioner and payable on the said liquor or any
portion or portions thereof are paid into the Govern-
ment treasury by the obligor(s) within ten days of

the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

I/We declare that this bond is given under the orders of the Government of Goa, Daman and Diu, for the performance of an act in which the public are interested.

Place ...

Date ...

Signature(s) of obligor(s)

1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of:

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted

Panaji, ... 198 ...

Excise Commissioner.

Government of Goa, Daman and Diu

DEPARTMENT OF EXCISE

FORM E-7

(See Rules 19, 35, 39)

Permit for transport of duty paid Indian made foreign liquor/denatured spirit/rectified spirit/country liquor

No. ...

Shri/Sarvashri ... is/are permitted to transport from ... the undermentioned liquors to ... by road/ /rail/water.

Name of liquor	No. of cases	Bulk litres	Proof litres
----------------	--------------	-------------	--------------

This permit will be valid for ... days from the date of issue and should always be carried along with the consignment.

Place ...

Date ...

Licensing Authority

Copy to: —

Excise Check-Post at ...

Excise Inspector at ...

The transport of liquor is subject to the conditions cited below:

(a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union Territory other than that of destination.

(b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

FORM E-8

(See Rule 20)

Address in full

Application for permit for possession of Indian made foreign liquor/country liquor

Date ...

To,

The ...

Panaji.

Sir,

Please grant me a permit for possession of Indian made foreign liquor/country liquor in privileged quantity of ... to be purchased on ... from M/s ... to be consumed at ... for the purpose of ...

Yours faithfully,

FORM E-9

(See Rule 20)

Government of Goa, Daman and Diu

DEPARTMENT OF EXCISE

Permit for the possession of Indian Made Foreign
Liquor/Country Liquor

No. of Permit ...

Date of Permit ...

Shri ... is hereby permitted to possess Indian made
foreign liquor/country liquor in privileged quantity
of ... to be purchased from ... for the purpose of ...
for the period from ... to ... to be consumed at ... ,
subject to the provisions of the Excise Duty Act,
1964, and the rules made thereunder.

The Assistant Excise Commissioner,

FORM E-10

(See Rule 21)

Application for licence for a private bonded warehouse

Court fee
Stamp
Re. 1/-

To,

The Excise Commissioner,
Panaji.

Sir,

I/We ... residing at Taluka ... request that
I/We may be granted a licence for the use of the
premises

the accompanying

described below

as a private bonded warehouse during

may be renewed

for the year ending the

31st March, 198....

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

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

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

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

Place ...

Date ...

Signature(s) of the applicant(s)

Description of premises: —

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

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, Daman and Diu 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 ... 19 ...

(Excise Commissioner)

FORM E-12

(See Rule 22)

Government of Goa, Daman and Diu

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 198... 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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FORM E-13

(See Rules 36/40)

Government of Goa, Daman and Diu

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 authorised 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, Daman and Diu

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 manu-

facturing 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, Daman and Diu

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 authorised 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

FORM E - 16

[See Rule 53(3)]

Government of Goa, Daman and Diu

DEPARTMENT OF EXCISE

Licence for bottling/blending

Licence No. ...

Date of licence ...

This licence authorizes Shri/Saryashri ... 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

The Excise Commissioner,

FORM E - 17

[See Rule 56(1)]

Declaration for toddy-tapping

Taluka of ...

Village of ...

Name and address	Name of the property in which the trees are situated	Registration number of matrix	Number and kind of trees	Period of tapping	Remarks
------------------	--	-------------------------------	--------------------------	-------------------	---------

Owner ...

...

...

...

Tapper ...

...

...

Dated ... 19...

Countersigned

Owner

Excise guard

Tapper

**GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF EXCISE**

FORM E 18
[See Rule 56(3)]

Year 19 ...

Tree Tax & Excise Duty

Excise Station ...

Chalan No. ...

Village ...

Tapper ...

Property ...

Situated at ...

Registered under no. ...
in the name of ...

Number and kind of trees to be
tapped ...

Tapping period ...

Declaration No. ...

Date ...

Excise Guard

Countersigned.

Excise Inspector

Date ...

AMOUNT COLLECTED

	Tax		Duty		Fine		Total
	Rs.	P.	Rs.	P.	Rs.	P.	Rs. P.
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							

TOTAL

... 19 ...

Excise Inspector

Instalment of Chalan

No. ...

Excise Station

November

Tree tapping:

Tree Tax Rs. ...

Excise Duty Rs. ...

Fine for late

Payment Rs. ...

TOTAL ...

Paid on ...

... 19 ...

Excise Inspector

Treasury Officer

Instalment of Chalan

No. ...

Excise Station

September

Tree tapping:

Tree Tax Rs. ...

Excise Duty Rs. ...

Fine for late

Payment Rs. ...

TOTAL ...

Paid on ...

... 19 ...

Excise Inspector

Treasury Officer

Instalment of Chalan

No. ...

Excise Station

December

Tree tapping:

Tree Tax Rs. ...

Excise Duty Rs. ...

Fine for late

Payment Rs. ...

TOTAL ...

Paid on ...

... 19 ...

Excise Inspector

Treasury Officer

Instalment of Chalan

No. ...

Excise Station

October

Tree tapping:

Tree Tax Rs. ...

Excise Duty Rs. ...

Fine for late

Payment Rs. ...

TOTAL

Paid on ...

... 19 ...

Excise Inspect

Treasury Off

FORM E 19

[See Rule 56 (5)]

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Excise

Licence for tree tapping

Excise Station ...

No. ... Year 198 ...

... resident of ..., Taluka ...
has been licensed for tapping ... coconut trees for ...
from the grove ... situated at ... and registered under
No. ... belonging to ... resident of ... entered in the
register in this office under Nos. ... -

This licence is valid from
the month of ...
to ... 19....

Excise Station ..., 19....

The Excise Inspector,

...

FORM E 19

[See Rule 56 (5)]

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Excise

Licence for tree tapping

Excise Inspector ...

No. ... Year 198 ...

... resident of ..., Taluka ...
has been licensed for tapping ... coconut trees for ...
from the grove ... situated at ... and registered under
No. ... belonging to ... resident of ... entered in the
register in this office under Nos. ...

This licence is valid from
the month of ...
to ... 19....

Excise Station ..., 19....

The Excise Inspector,

...

FORM E-20

[See Rule 57(7)]

Government of Goa, Daman and Diu

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

The Excise Inspector

Checked by

Treasury Officer

Counterfoil

FORM E - 21

(See Rule 69 & 83)

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Excise

Transit permit for transport
of country liquor by toddy
tapper/cashew bidders

Shri ... toddy-tapper/
cashew bidder, residing
at ... under licence No. ...
dated the ... is authorised
to transport ... litres of
country liquor of the
strength ... from his ware-
house to the licensed pre-
mises of Shri ... situated
at The duty of Rs. ...
due on the above quantity
has been collected by me.

Place ...

Date ...

The Excise Guard,

Original

FORM E - 21

(See Rule 69 & 83)

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Excise

Transit permit for transport
of country liquor by toddy
tapper/cashew bidders

Shri ... toddy-tapper/
cashew bidder, residing
at ... under licence No. ...
dated the ... is authorised
to transport ... litres of
country liquor of the
strength ... from his ware-
house to the licensed pre-
mises of Shri ... situated
at The duty of Rs. ...
due on the above quantity
has been collected by me.

Place ...

Date ...

The Excise Guard,

Government of Goa, Daman and Diu

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 authorised 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 ...

Shri ..., lease holder of ..., is hereby authorised to manufacture liquor from cashew juice and to work ... stills 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,
...

Excise Inspector

Government of Goa, Daman and Diu
DEPARTMENT OF EXCISE

FORM E-24
(See Rules 90(5), (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 authorises Shri/Sarvashri ... residing at ... to sell by wholesale, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol in the premises ... situated at ... subject to the provisions of the Excise Duty Act, 1964 and the Rules made thereunder.

This licence is valid from ... 198... to ... 198... 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, Daman and Diu

DEPARTMENT OF EXCISE

FORM E - 25

[See Rule 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 authorises Shri/Sarvashri ... residing at ... to sell by retail, foreign liquor/Indian made foreign liquor/country liquor for consumption on the premises ... situated at ... subject to the provisions of the Excise Duty Act, 1964 and the Rules made thereunder.

This licence is valid from ... 198... to ... 198... 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, Daman and Diu
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/de-
natured spirit/rectified spirit/absolute alcohol in
sealed bottles

Register No. ...

Name of licence-holder ...

Locality ...

This licence authorises Shri/Sarvashri ... residing
at ... to sell by retail, foreign liquor/Indian made
foreign liquor/country liquor/denatured spirituous
preparations/denatured spirit/rectified spirit/abso-
lute alcohol in sealed bottles in the premises ...
situated at ... subject to the provisions of the Excise
Duty Act, 1964 and the Rules made thereunder.

This licence is valid from ... 198... to ... 198...
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.

FORM E 26

(See Rule 117)

GOVERNMENT OF GOA, DAMAN AND DIU
Department of Excise

I hereby certify that
having searched Shri ...
vessel / raft / vehicle / ani-
mal / package / receptacle
as described below at ...
hours today, I did not find
any liquor concealed there-
on.

Description of:
Place and date:
Excise ...

Original.

FORM E 26

(See Rule 117)

GOVERNMENT OF GOA, DAMAN AND DIU
Department of Excise

I hereby certify that
having searched Shri ...
vessel / raft / vehicle / ani-
mal / package / receptacle
as described below at ...
hours today, I did not find
any liquor concealed there-
on.

Description of:
Place and date:
The Excise ...

FORM E-27

DEPARTMENT OF EXCISE

ORIGINAL
DUPLICATE
TRIPPLICATE
QUADREPLICATE

Chalan No.

Treasury/Sub-Treasury

State Bank of India

State Bank of Saurashtra

at

Cash paid into the:

To be filled by the remitter

To be filled in by the
departmental officer

By whom tendered	Description of goods	Strength	Quantity		Rate of duty	Amount Rs.	Head of Account P.	Order to the Bank	Date .. Correct Excise ... Receive and grant receipt. Signature Designation
			Bulk Litres	Proof Litres					
1	2	3	4	5	6	7	8	9	0.39 State Excise

Total amount (in words) Rupees ...

Received payment (in words) Rupees ...

Treasurer,

Accountant,

Agent or Manager,

Treasury Officer, Accountant,

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

Court Fee
Stamp of Re. 1/-

To,

The Commissioner of Excise,
Panaji.

Sir,

I/We ... 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/our 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 addresses 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.