# ्र असाधारण EXTRAORDINARY

Daman 15<sup>th</sup> June, 2015, 25 Jyaistha 1937 (Saka)

सं. : 21





भारत सरकार Government of India

# संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित PUBLISHED BY AUTHORITY

U. T. Administration of Daman & Diu, Office of the Commissioner of Excise, Moti Daman.

No. 2/19/EXC-ADM/2014-15/437

Dated: 12/06/2015

### NOTIFICATION

In exercise of the powers conferred by Section 12, 13, 15 and 22 of Goa, Daman & Diu Excise Duty Act, 1964 (5 of 1964), the Administrator of Daman & Diu and Dadra Nagar Haveli, being of the opinion that reasonable ground exist for doing so, hereby amends all the earlier notifications in regards of Excise Duty, Import Duty, Export Fee, etc. and notifies the new rate as under:

#### I Excise Duty

Sr. No.	Particulars	Excise Duty in Bulk litre
1.	Indian Made foreign liquor	
	(a) Whose maximum Ex-factory price is up to Rs. 150/- per 750 ml.	Rs. 45/- per Bulk ltr.
	(b) Whose maximum Ex-factory price is above Rs. 150/- and up to Rs. 250/- per 750 ml.	Rs. 64/- per Bulk ltr.
	(c) whose maximum Ex-factory price is above Rs. 250/- and up to Rs. 500/- per 750 ml.	Rs. 83/- per Bulk ltr.

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	(d) whose maximum Ex-factory price is above Re. 500/- and up to Rs. 1000/- per 750 ml.	Rs. 113/- per Bulk ltr.
	(e) whose maximum Ex-factory price is above Rs. 1000/- per 750 ml.	Rs. 225/- per Bulk ltr.
2.	Beer, Cider, Alcopop Whose alcoholic Strength does not exceed 5% v/v (Mild)	Rs. 8.00/- per Bulk ltr.
3.	Beer, Cider, Alcopop Whose alcoholic Strength exceed 5% v/v. (Strong)	Rs. 15.00/- per Bulk ltr.
4.		
	(a) Whose maximum Ex-factory price is up to Rs. 500/- per Bulk ltr.	Rs. 25.00/- per Bulk ltr.
	(b) Whose maximum Ex-factory price is above Rs. 500/- and up to Rs. 750/- per Bulk ltr.	Rs. 50.00/- per Bulk ltr.
	(c) whose maximum Ex-factory price is above Rs. 750/- per Bulk ltr.	Rs. 100.00/- per Bulk ltr.
5.	Country Liquor (Including Cashew fenny/ Coconut Fenny)	Rs. 45/- per Bulk ltr.
6.	Denatured Spirit even when it is utilized to manufacture Denatured Spirituous preparations	Rs. 2.70/- per Bulk ltr.
7.	Duty on Extra Neutral Alcohol/Rectified Spirit/Malt Spirit/Absolute Alcohol except when used for medicinal purpose or for manufacture of liquor by the same unit	Rs. 1.70/- per Bulk ltr.
8.	Blended Country Liquor (In Addition to Sr. No. 5 above)	Rs. 1.20/- per Bulk ltr.

# II <u>Import Duty :-</u>

Sr. No.	Particulars	Import Duty in Bulk litre
1.	Indian Made foreign liquor other than milk punch, wines and beer	Rs. 7.50/- per Bulk ltr.
2.	Milk punch and wines	Nil
3.	beer	Rs. 10/- per Bulk ltr.
4.	<ul> <li>(i) Country liquor (other than Cashew liquor) when manufactured with rectified Spirit as a base material.</li> <li>(ii) Country Liquor (other than cashew liquor) when manufactured from materials other than rectified Spirits.</li> </ul>	Rs. 7.50/- per Bulk ltr.
5.	Cashew Fenny	Rs. 7.50/- per Bulk ltr.
6.	Extra Neutral Alcohol/Neutral Spirit	Rs. 16.85/- per Bulk ltr.
7.	Rectified Spirit/Denatured Spirit	Nil
8.	Scotch Whisky/Malt Spirit imported in bulk for bottling/manufacture in Daman & Diu.	Nil

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### III <u>Export Fee :-</u>

Sr. No.	Particulars	Export Duty in Bulk litre
1.	All types of Beer, rectified spirit/Extra Neutral Alcohol and Denatured Alcohol manufactured in the UT of Daman & Diu and export to any place outside the UT of Daman & Diu including Dadra & Nagar Haveli.	Rs. 2/- per Bulk ltr.
2.	The IMFL, Wine, Country liquor manufactured in the UT of Daman & Diu and exported to any place outside the UT of Daman & Diu including Dadra & Nagar Haveli.	Rs. 2.03/- per Bulk ltr.

This notification shall come into force with immediate effect.

By order and in the name of Administrator of Daman & Diu and DNH

Sd/-Joint Secretary (Taxation)

Place: Daman

Date: 12 June, 2015

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U. T. Administration of Daman & Diu,
Administrator's Secretariat
Excise Department,
Daman.

No. 3/1518/EXC-ADM/2014-15/438

Dated: 12/06/2015

# **NOTIFICATION**

In exercise of the powers conferred by Section 22 of Goa, Daman & Diu Excise Duty Act, 1964, as applicable to the Union Territory of Daman & Diu, the Administrator of Daman & Diu is hereby pleased to make the following Rules further to amend to Goa, Daman & Diu Excise Duty Rules, 1964 (hereinafter referred to as the Principal Rules), namely.

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EXTRAORDINARY No. : 21
DATED : 15<sup>TH</sup> JUNE, 2015.

#### 1. Short Title, Extend and Commencement

- (1) These Rules may be called the Goa, Daman & Diu Excise Duty (Amendment) Rules, 2015
- (2) These Rules extended to the whole of the Union Territory of Daman & Diu
- (3) These Rules shall come into force on and from the date of their publication in the Official Gazette.

#### 2. Amendment of Rule 97

The Rule 97 of the Principal Rules, shall be replaced by the following Words

**97.** "No license vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor without the permission of Commissioner. In case additional premises are to be used for warehousing purpose, it shall be done with the permission of the Commissioner and on payment of the prescribed fee. The terms and conditions applicable to the licensed warehouse shall be applicable to storage premises also.

There shall not be more than 2 additional premises for warehousing of liquor. All the premises for storage including the licensed warehouse for sale shall be within a radius of 100 meters. No warehouse shall have any connecting link with residential premises".

## 3. Amendment of Sub Rule (5) or Rule 104

The Sub Rule (5) of Rule 104 of the Principal Rules, shall be replaced by the following words

(5) "When a license has been granted to an individual or an association of individuals such as a firm, or a legal person such as a company, no new individual shall be admitted to the said license without the written permission from the Commissioner and payment of prescribed fee".

This notification shall come into force with immediate effect.

By order and in the name of Administrator of Daman & Diu and DNH

Sd/-Joint Secretary (Taxation)

Place: Daman

Date: 12 June, 2015

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EXTRAORDINARY No. ; 21 DATED : 15<sup>TH</sup> JUNE, 2015.

# U. T. Administration of Daman & Diu Excise Department, Daman.

No. 3/1518/EXC-ADM/2014-15/439

Dated: 12/06/2015

## **NOTIFICATION**

In exercise of the powers conferred by the Sections 12, 13 & 15 of Goa, Daman & Diu Excise Duty Act, 1964, (5 of 1964), the Administrator of Daman & Diu and DNH in supersession of all the earlier notifications on the subject hereby notifies the rate at which the license/permission fee per annum is payable by all the licenses granted under the Act as follows:-

Sr. No.	Categories	Fee
1.	Addition of premises for warehousing of liquor.	Rs. 25,000/- per premise
2.	Addition of a new individual to a license.	Same fee as prescribed for grant of a license vide Notification No. 3/1518/ EXC-ADM/2013-14/693 dated 17/07/2013

By order and in the name of Administrator of Daman & Diu and DNH

Sd/

Joint Secretary (Taxation)

Place: Daman

Date: 12 June, 2015

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