

**U.T Administration of Dadra and Nagar Haveli and Daman and Diu
Department of Finance & Taxation, Secretariat, Daman**

No.3/1679/EXC-ADM/2020-21/ 60

Dated : 15/05/2020

NOTIFICATION

In exercise of the powers conferred by Section 22 of the Dadra and Nagar Haveli and Daman and Diu Excise Duty Act, 1964, as applicable to the Union Territory of Dadra and Nagar Haveli and Daman and Diu, the Administrator of Dadra and Nagar Haveli and Daman and Diu is hereby pleased to amend the Goa, Daman & Diu Excise Duty Rules, 1964 (here in after referred to as Principal Rules), namely:

1. Short Title, Extent and Commencement

- (1) These Rules may be called The Dadra and Nagar Haveli and Daman and Diu Excise Duty (Amendment) Rules, 1964.
- (2) These Rules **shall extend to the whole of the Union Territory of Dadra and Nagar Haveli and Daman and Diu.**
- (3) These Rules shall come into force on and from the date of their publication in the Official Gazette.

2. Amendment to Rule 2

In Rule 2 Definitions, the following to be inserted after (2)(f):

Rule 2(f)(b): *"Industrial unit" means any manufacturing unit permitted to import spirit/ alcohol/ excisable article, potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose".*

3. Amendment to Rule 9

Rule 9 to be read as:

Rule 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 Commissioner 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/any excisable article to be imported and whether import is to be in bulk or in bottles.
 - c) The route of import; and
 - d) the amount of duty/fee 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/fee 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/fee 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

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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, nor 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.

4. Amendment to Rule 12

Rule 12 to be read as:

Rule 12: Application to be made to the Commissioner.

- (1) Any manufacturer or dealer desirous of exporting liquor/any excisable article, shall submit an application in Form E-3 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/ any excisable article 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 license from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorizing the import of the liquor, and
 - (b) either a duly executed special bond or a reference to the general bond in force, or document provide the payment of duty/fee, or
 - (c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor/ any other excisable article to be exported.

5. Change of Title of Chapter IV

The Title of Chapter IV to be changed to “**Import, Export, Transport and Possession of Excisable articles potentially fit for human consumption and Rectified Spirit or Absolute Alcohol.**”

6. Change of Heading “Denatured Spirit”

The heading may be read as: “**Industrial Use of Excisable Articles potentially fit for Human Consumption**”.

7. Amendment to Rule 32

The present Rule may be repealed and should be read as the following:

Rule 32: Import:

- (1) Industrial Units allowed importing spirits/alcohol/ excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose; the provision of rule 9 shall be applicable mutatis mutandis.

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- (2) However, **industrial units** importing denatured spirit or any other spirit rendered unfit for human consumption shall conform to IS 4117:2008: Alcohol Denaturant standards. Such industrial units shall also be required to obtain a "No Objection Certificate" issued by the Commissioner of Excise. No fee/duty shall be levied on issue of such NOC. The NOC shall be issued in such prescribed format.

8. Rule 33 – Repealed

9. Amendment to Rule 34

The present Rule may be repealed and should be read as the following:

Rule 34: Export:

(1) Industrial units allowed exporting spirits/alcohol/ excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose; the provision of rule 12 and rule 13 shall be applicable mutatis mutandis.

(2) However, industrial units exporting denatured spirit or any other spirit rendered unfit for human consumption shall conform to IS 4117:2008: Alcohol Denaturant standards. Such industrial units shall also be required to obtain an Export Permit issued by the Commissioner of Excise. No fee/duty shall be levied on issue of such Permits. The Permit shall be issued in such prescribed format.

10. Amendment to Rule 35

The present Rule may be repealed and should be read as the following:

Rule 35: Transport:

Industrial Units applying for permit for transport of spirits/alcohol/ excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose, under section 5, shall be in Form E-7.

11. Amendment to Rule 37

The present Rule may be repealed and should be read as the following:

Rule 37 : Possession :

Licence for the possession of spirits/alcohol/ excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose, 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 as and when notified. The licence shall be in Form E-14.

This Notification shall come into force with immediate effect.

By Order and in the name of Administrator
of Dadra and Nagar Haveli and Daman and Diu

Karanjit
15-05-2020
(Karanjit Vadodaria)
Joint Secretary (Taxation)

Place : Daman

Dated : 15/05/2020