



Legislative Assembly of Goa

The Goa Excise Duty (Amendment) Bill, 1999

(Bill No. 4 of 1999)

(By *Shri Manohar Parrikar M. L. A.*)

^{AS}
(~~To be~~ introduced in the Legislative Assembly of Goa)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PANAJI
JULY, 1999**

The Goa Excise Duty (Amendment) Bill, 1999

(Bill No. 4 of 1999)

BILL

to further amend the Goa Excise Duty Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fiftieth Year of the Republic of India as follows:

1. *Short title and commencement.*— (1) This Act may be called the Goa Excise Duty (Amendment) Act, 1999.

(2) It shall come into force at once.

2. *Amendment of section 12.*— In section 12 of the Goa Excise Duty Act, 1964 (NO. 5 of 1964), after the existing proviso, the following shall be inserted as Second proviso thereof, namely:—

“Provided further that counter-veiling duty leviable on excisable article imported in to the State shall not exceed the duty leviable on similar excisable article manufactured or produced in the State.”.

Statement of Objects and Reasons

Though the Goa Excise Duty Act, 1964 permits levy of counter-veiling duty on excisable articles imported into the State, in the absence of a proper provision laying out the guidelines for levy of such duty, the Government has been indiscriminately using the existing provision to levy excisable duty on imported excisable articles which in-fact a contravention of the constitutional mandate. The present Bill seeks to rectify the defect and to bring it on par with constitutional requirements.

Financial Memorandum

There is no financial implications in the Bill.

Panaji,
1st July, 1999

MANOHAR PARRIKAR
M. L. A.

Assembly Hall,
Panaji
5th July, 1999

P. N. RIVANKAR
Secretary to the Legislative
Assembly of Goa

(Annexure to Bill No. 4 of 1999)

The Goa Excise Duty (Amendment) Bill, 1999

The Goa Excise Duty Act, 1964 (Act No. 5 of 1964)

12. *Levy of Duty.*— There shall be levied and collected, at such rates and in such manner as may be prescribed by or under this Act, not exceeding the rates set forth in the Schedule, a duty of excise on all liquor 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.

Assembly Hall,
Panaji
5th July, 1999

P. N. RIVANKAR
Secretary to the Legislative
Assembly of Goa