



Legislative Assembly of the State of Goa

The Goa Excise Duty (Amendment)

Bill, 2001

(Bill No. 28 of 2001)

(As passed in the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT

ASSEMBLY HALL, PANAJI

MARCH, 2001.

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BILL

further to amend the Goa, Daman and Diu Excise Duty Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fifty-second 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, 2001.

(2) It shall come into force at once.

2. Amendment of long title and preamble.— In the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter referred to as the "principal Act"),—

(i) in the long title, the figure and words, "Daman and Diu" shall be omitted;

(ii) in the preamble, for the expression "Union Territory of Goa, Daman and Diu", the expression "State of Goa" shall be substituted.

3. Amendment of section 1.— In section 1 of the principal Act,—

(i) in sub-section (1), the figure and words "Daman and Diu" shall be omitted;

(ii) in sub-section (2), for the expression "Union Territory of Goa, Daman and Diu", the expression "State of Goa" shall be substituted.

4. Amendment of section 2.— In section 2 of the principal Act,—

(i) in clause (a), after the word "porter" and before the words "and any other", the figure and words, "Keg beer" shall be inserted;

(ii) in clause (b), for the words "other vessel", the expression "other vessel/tanker" shall be substituted;

(iii) after clause (c), the following clause shall be inserted, namely:—

"(cc) 'dealer' means any person dealing in excisable articles, and foreign liquor, either for monetary consideration or gratuitously and includes, licence holders, permit holders, tenderers, bidders, toddy tappers, distributors, sale promoters, lease holders engaged in transactions of liquor, directly or indirectly;"

(iv) in clauses (dd), (j) and (o), the figure and words, "Daman and Diu", wherever they occur, shall be omitted;

(v) in clause (ff), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

"(iv) 'foreign liquor';";

(vi) for clause (h), the following shall be substituted, namely:—

"(h) 'export' with its grammatical variations and cognate expressions, means to take out of the State to the rest of India or take to a place outside India;"

(vii) for clause (k), the following shall be substituted, namely:—

"(k) 'import' with its grammatical variations and cognate expressions, means to bring into the State from the rest of India or from any place outside India;"

(viii) in clause (kk), after the word and figure "rum", and before the words "milk punch", the word and figure "vodka", shall be inserted;

(ix) for clause (1), the following shall be substituted, namely:—

"(1) 'liquor' includes—

(a) spirits of wine, methylated or denatured spirits, spirits, wines, toddy, beer, fenny and all liquids consisting of or containing alcohol, wash, other than medicinal and toilet preparations;

(b) any other intoxicating substance which the Government may, by notification, declare to be liquor for the purpose of this Act;"

(x) in clause (m), the word "includes" appearing after the word "also" and before the word "re-distillation" shall be omitted;

(xi) after clause (m), the following clause shall be inserted, namely:—

"(mm) 'molasses' means the heavy, dark coloured viscous liquid produced in the final stage of the manufacture of gur or sugar containing in solution or suspension, sugar which can be fermented, and includes the solid form of such liquid and also any product formed by the addition to such liquid or solid of any ingredient which does not substantially alter the character of such liquid or solid; but does not include any article which the Government, may, by notification, declare not to be molasses, for the purposes of this Act;"

(xii) after clause (s), the following clause shall be inserted, namely:—

"(ss) 'rules' means rules made under this Act;"

(xiii) after clause (u), the following clause shall be inserted, namely:—

"(uu) 'tap' means to prepare or manipulate the spathe or other part of any toddy producing tree with the object to abstracting toddy therefrom.

Explanation:— The attaching of pots shall not be necessary to constitute the act;"

(xiv) for clause (v), the following clause shall be substituted, namely:—

"(v) 'State' means the State of Goa including the space within the limits of territorial waters appertaining to it;"

(xv) for clause (x), the following clause shall be substituted, namely:—

"(x) 'transport' means to move from one place or custom station to another place within the State;"

(xvi) after clause (x), the following clauses shall be inserted, namely:—

"(y) 'wash' includes fermented wort and a dilute solution of sugar from which spirit is distilled;"

"(z) 'wort' means the liquor obtained by exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing."

5. Amendment of section 3A.— In section 3A of the principal Act, the existing provision shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

"(2) The members of the staff performing duties by wearing the prescribed uniform shall be imparted requisite training at the police training center in consultation with the police Department."

6. Amendment of section 4.— For section 4 of the principal Act, the following sections shall be substituted, namely:—

"4 Import of excisable articles.— (1) No excisable article shall be brought into the State from the rest of India or a place outside India except on the authority of a permit issued by the Commissioner indicating that the duty or fee, if any, imposed by or under this Act has been paid or bond has been executed for the payment thereof in the prescribed form and manner.

(2) No foreign liquor shall be imported into the State from custom stations situated outside the State except on the authority of a permit or no objection certificate issued by the Commissioner indicating that the fees or cess, if any, imposed by or under this Act has been paid.

4A Export of excisable articles.— No excisable article shall be exported from the State to any place within India or outside India except on the authority of a permit or no objection certificate, as the case may be, issued by the Commissioner indicating that the fees or cess, if any, imposed by or under this Act has been paid:

Provided that when the excisable articles are to be exported from the State to any place outside India, the exporter or his authorized agent shall present the excisable articles together with duplicate copy of the document issued by the Commissioner to the Customs Collector, Border Examiner or any officer of

Customs or Land Customs duly appointed by the competent authority."

7. Amendment of sections 5, 9, 13 and 21.— In sections 5, 9, 13 and 21 of the principal Act, for the word "Territory", wherever it occurs, the word "State" shall be substituted.

8. Amendment of section 6.— For section 6 of the principal Act, the following shall be substituted, namely:—

"6. REMOVAL OF EXCISABLE ARTICLES FROM BONDED WAREHOUSES OF DISTILLERIES, ETC.— No excisable article shall be removed from bonded warehouse of any distillery, brewery, winery, pot still, warehouses of licensed wholesale dealers, warehouse or other place of storage established or licensed under this Act unless the duty, fee, surcharge on duty, cess, 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."

9. Amendment of section 7.— In section 7 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) A licence granted under this section shall extend to and include servants and other persons employed by the licensee and acting on his behalf."

10. Amendment of sections 10, 15 and 42.— In sections 10, 15 and 42 of the principal Act, for the expression "Goa, Daman and Diu", wherever it occurs, the words "the State" shall be substituted.

11. Amendment of section 11.— In section 11 of the principal Act, after clause (c), the following Explanation shall be inserted, namely:—

“Explanation.— Any warehouse authorized to be established within the licensed premises of the distillery, brewery or winery, as the case may be, shall constitute as private bonded warehouse of the said manufacturing units”.

12. Insertion of new section.— After section 13 of the principal Act, the following section shall be inserted, namely:—

“13A. Payment of fees for grant of licence or permit, etc.— Instead of or in addition to any excise duty leviable under section 12, the Government may, levy such fee as may be prescribed, in consideration of grant of any licence or permit or both by or under this Act, and not covered by section 15.”.

13. Amendment of section 18.— In section 18 of the principal Act, the existing provision shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

“(2) The manufacturer of excisable articles licensed under this Act shall not use or make use of vessels, tanks, receptacles, vats or any other equipment in the process of manufacture/blending or for storage of raw materials, blends, alcohol or any permissible ingredient without obtaining proper calibration from the competent authority.”.

14. Amendment of section 30.— In section 30 of the principal Act, for the expression “two thousand rupees”, the expression “ten thousand rupees” shall be substituted.

15. Amendment of section 31.— In section 31 of the principal Act, for the expression “one thousand rupees”, the expression “ten thousand rupees” shall be substituted.

16. Amendment of section 32.— In section 32 of the principal Act, for the expression “one thousand rupees”, the expression “ten thousand rupees” shall be substituted.

17. Amendment of section 33.— In section 33 of the principal Act, for the expression “two thousand rupees”, the expression “ten thousand rupees” shall be substituted.

18. Amendment of section 35.— In section 35 of the principal Act, for the expression “two thousand rupees”, the expression “ten thousand rupees” shall be substituted.

19. Amendment of section 38.— For section 38 of the principal Act, the following section shall be substituted, namely:—

“38 Limits of confiscation and or penalty.— Without prejudice to the limits of fines/ penalties provided hereinbefore in every case in which, under this Act, anything is liable to confiscation and or liable to penalty, as the case may be, such confiscation and/or penalty or with both may be ordered,—

(a) without limit by the commissioner; or

(b) upto confiscation of goods not exceeding ten thousand rupees and imposition of penalty not exceeding one thousand rupees by such other Excise Officer as the Government may, from time to time, empower in that behalf.

Explanation.— Penalty construed herein shall be in relation to the nature and gravity of offence committed by the licensee in person or by his/her agent acting on his/her behalf and includes violation of condition of licence or of a bond."

20. Amendment of section 39A.— In section 39A of the principal Act, in sub-section (1), for the expression "two thousand rupees", the expression "five thousand rupees" shall be substituted.

21. Amendment of section 42.— In section 42 of the principal Act, sub-section (2) thereof shall be omitted.