



**GOVERNMENT OF GOA**

# **ESTIMATES OF RECEIPTS**

**FOR THE YEAR**

**2025 - 2026**

**MARCH, 2025**

## 11 - EXCISE

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
1	2	3	4	5
<b>11 EXCISE</b>	<b>90018.56</b>	<b>97500.92</b>	<b>97717.12</b>	<b>104000.00</b>
<b>0039 State Excise</b>	<b>90013.37</b>	<b>97495.82</b>	<b>97712.02</b>	<b>103992.88</b>
<b>101 Country Spirits</b>	<b>253.54</b>	<b>341.09</b>	<b>341.09</b>	<b>371.65</b>
01 Country Spirits	186.27	252.40	252.40	275.00
02 Bottling fees for Contry Spirits with RS	2.56	4.85	4.85	7.22
04 Cashew Liquor and Toddy Taping	51.13	63.30	63.30	65.73
05 Bottling fees for Cashew liquor & Toddy Tappy	1.54	8.38	8.38	8.70
06 Recording/Renewal of Labels of Cashew liquor and Toddy Tapping	12.04	12.16	12.16	15.00
90 Deduct - Refunds	--	--	--	--
<b>103 Malt Liquor</b>	<b>28707.35</b>	<b>30975.12</b>	<b>30975.12</b>	<b>32084.11</b>
01 Malt Liquor	11722.20	11867.06	11867.06	12850.41
02 Recording/Renewal of Labels (Import)	0.32	2.98	2.98	3.09
03 Malt Liquor (Beer) Manufacturing (Export)	16552.60	18548.48	18548.48	18640.00
04 Bottling fees	371.52	470.31	470.31	500.00
05 Recording/Renewals of Labels (Manufacturing/Export)	60.71	86.29	86.29	90.61
<b>104 Liquor</b>	<b>41735.13</b>	<b>43416.92</b>	<b>43631.70</b>	<b>49083.08</b>
01 Library Cess in the form of Surcharge on Excise Duty.	--	--	--	--
02 Excise Duty in form of Health Surcharge	--	--	--	--
03 Application Fees	--	--	--	--
05 Rec./Ren. of Labels of wine	130.91	135.55	135.55	0.05
06 Wines (Manufacturers)	199.09	202.38	202.38	350.00
07 Bottling fees of Wines	41.61	45.29	45.29	50.00
08 Rec./Ren. of Labels (Man.)	17.38	8.60	120.24	253.00
18 Bottling Fees	50.04	67.58	67.58	70.50
19 Country Spirits with RS	--	0.16	0.16	--
20 Malt Liquor (Beer) (Sales to Canteen Store Departments)	--	0.73	0.73	--
21 Wines (Sales to Canteen Store Departments)	0.50	1.18	1.18	2.00
22 IMFL (above 80 UP) (Sales to Canteen Store Departments)	--	0.73	0.73	--

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(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
1	2	3	4	5
23 IMFL (Below 80 UP) (Sales to Canteen Store Departments)	16.91	14.73	19.85	60.00
24 Bottling Fees (Sales to Canteen Stores Departments)	--	7.12	7.12	--
25 Recording of Labels (Sales to Canteen Stores Departments)	--	2.93	2.93	--
09 IMFL (below 80 UP) Import	10824.18	13069.74	13069.74	13654.22
10 Recording/Renewal of Labels	16.08	--	2.95	5.00
11 IMFL (Below 80 UP) (Man./Exp.)	26696.30	25719.71	25719.71	30000.71
12 Recording/Renewal of Labels	624.32	686.57	686.57	700.00
13 Bottling Fees	409.35	348.72	348.72	370.00
14 IMFL (> 80 UP) Imp. within India	390.12	240.34	335.41	700.00
15 Recording/Renewal of Labels	0.60	1.47	1.47	1.60
16 IMFL (above 80 UP) Man./ Export	1265.04	1557.88	1557.88	1511.00
17 Rec./Ren. of Labels	14.30	83.63	83.63	55.00
04 Wine (Imp. from within India)	1038.40	1221.88	1221.88	1300.00
<b>105 Foreign Liquors and Spirits</b>	<b>6641.28</b>	<b>8829.69</b>	<b>8829.69</b>	<b>9046.73</b>
01 Foreign Liquors and Spirits	5838.11	7586.43	7586.43	7796.20
02 Recording/Renewals of labels (Below 80 UP)	1.10	3.57	3.57	3.71
03 Foreign Liquors (Above 80 UP)	--	48.96	48.96	--
04 Recording/Renewal of labels (Above 80 UP)	--	1.47	1.47	1.50
05 Wine	763.30	946.44	946.44	1000.00
06 Recording/Renewal of labels	--	1.79	1.79	--
07 Beer	38.77	241.03	241.03	245.32
<b>106 Commercial and Denatured Spirits &amp; Medicated Wines</b>	<b>1443.58</b>	<b>2518.03</b>	<b>2518.03</b>	<b>2145.00</b>
01 Commercial and Denatured Spirits and Medicated Wines	1.33	36.85	36.85	--
02 Alcohol/Rectified Spirits/E.N.A./Molasses (Imp.)	143.84	145.32	145.32	60.00
03 Alcohol/Rectified Spirits/E.N.A./Molasses (Man. Exp.)	17.94	20.18	20.18	25.00
04 Redistillation Fees	--	1.46	1.46	--
07 Commercial/Denatured Spirits	0.70	62.78	62.78	10.00
06 Grape/Malt/Grain/High Boquet Spirits Concentrate etc. (Man. Exp.)	667.22	1228.44	1228.44	1000.00
05 Grape/Malt/Grain/High Boquet Spirits Concentrate etc. (Import)	612.55	1023.00	1023.00	1050.00
<b>107 Medicinal &amp; Toilet preparations containing alcohol, opium etc.</b>	<b>40.86</b>	<b>45.38</b>	<b>45.38</b>	<b>50.00</b>

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( Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
1	2	3	4	5
01 Medicinal and Toilet preparations containing alcohol, etc.	40.86	45.38	45.38	50.00
<b>108 Wines</b>	--	--	--	--
01 Wine (Import from within India)	--	--	--	--
02 Recording/Renewal of labels	--	--	--	--
03 Wines (Manufacture)	--	--	--	--
04 Bottling fees	--	--	--	--
05 Recording/Renewal of labels (Manufacture)	--	--	--	--
<b>109 Indian Made Foreign Liquors</b>	--	--	--	--
01 Indian Made foreign (Below 80 UP) (Import)	--	--	--	--
02 Recording of Labels	--	--	--	--
03 Indian Made Foreign Liquors (Below 80 UP)(Manufacture/Export)	--	--	--	--
04 Recording/Renewal of Labels	--	--	--	--
05 Bottling fees	--	--	--	--
06 Indian Made foreign liquors (Above 80 UP)(Import within India	--	--	--	--
07 Recording/Renewal of Labels	--	--	--	--
08 Indian Made foreign Liquors (Above 80 UP)(Manufacture/Export)	--	--	--	--
09 Recording/Renewal of Lables	--	--	--	--
10 Bottling Fees	--	--	--	--
<b>110 Spirits</b>	--	--	--	--
01 Alcohol/Rectified Spirits/E.N.A/Molasses (Import)	--	--	--	--
02 Alcohol/Rectified Spirits/E.N.A./Molasses(Manufacture/Export)	--	--	--	--
03 Redistillation fees	--	--	--	--
04 Grape/Malt/Grain/High Bouquet Spirits Concerntrate etc.(Import)	--	--	--	--
05 Grape/Malt/Grain/High Bouquet Spirits etc.(Manufacture/Export)	--	--	--	--
06 Commercial and Denatured spirits	--	--	--	--
<b>111 Sales to Canteen Stores Departments</b>	--	--	--	--
01 Country spirits with R.S.	--	--	--	--
02 Malt Liquor (Beer)	--	--	--	--
03 Wines	--	--	--	--

## 11 - EXCISE

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals	Budget Estimates	Revised Estimates	Budget Estimates
	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026
1	2	3	4	5
04 Indian Made Foreign Liquor(Above 80 UP)	--	--	--	--
05 Indian Made Foreign Liquor (Below 80 UP)	--	--	--	--
06 Bottling fees	--	--	--	--
07 Recording of Lables	--	--	--	--
<b>112 Licences</b>	<b>9.14</b>	<b>21.84</b>	<b>23.26</b>	<b>40.00</b>
01 Distillery,Brewery,winery,blending and bottling of Country Liquor	--	--	--	--
02 Bounded Warehouse	--	--	--	--
03 Wholesale of IMFL,FL,CL etc.	--	--	--	--
04 Retail sale in packed bottles for IMFL,FL,CL etc.	--	--	--	--
05 Retail sale for consumption on premises	--	--	--	--
06 Fines and confiscation	9.14	21.84	23.26	40.00
<b>150 Fines and confiscations</b>	<b>9.79</b>	<b>36.84</b>	<b>36.84</b>	<b>40.00</b>
01 Fines and confiscations	9.79	36.84	36.84	40.00
<b>800 Other Receipts</b>	<b>11172.70</b>	<b>11310.91</b>	<b>11310.91</b>	<b>11132.31</b>
80 Sale proceeds of dead stock, waste paper, etc.	0.02	0.87	0.87	--
81 Other items	471.39	619.78	619.78	620.00
90 Deduct Refunds	--	--	--	--
02 Bounded Warehouse	72.58	18.54	18.54	30.00
03 Wholesale of IMFL, FL, CI, etc.	213.41	149.27	149.27	150.26
08 Application Fees on E. Duty	2820.97	3291.57	3291.57	3300.00
07 E. duty in the form of H. Surcharge	1507.19	1572.04	1572.04	1600.00
06 Lib. Cess in the form of Surc. on E. duty	2150.20	2407.53	2407.53	2502.05
05 R. Sale of cons. on Premises	2714.74	2339.16	2339.16	2000.00
04 Retail Sale in P. Bottles IMFL, FL, CI, ect.	676.46	367.15	367.15	370.00
01 Distillery, Brewery, Winery, Blending and Bottling of Country Liquor	545.74	545.00	545.00	560.00
<b>0030 Stamps and Registration Fees</b>	<b>3.23</b>	<b>4.00</b>	<b>4.00</b>	<b>6.00</b>
<b>01 Stamps - Judicial</b>	<b>3.23</b>	<b>4.00</b>	<b>4.00</b>	<b>6.00</b>
<b>102 Sale of Stamps</b>	<b>3.23</b>	<b>4.00</b>	<b>4.00</b>	<b>6.00</b>
01 Sale of Stamps	3.23	4.00	4.00	6.00
<b>0070 Other Administrative Services</b>	<b>1.96</b>	<b>1.10</b>	<b>1.10</b>	<b>1.12</b>
<b>60 Other Services</b>	<b>1.96</b>	<b>1.10</b>	<b>1.10</b>	<b>1.12</b>
<b>118 Receipts under Right to Information Act, 2005</b>	<b>1.96</b>	<b>1.10</b>	<b>1.10</b>	<b>1.12</b>

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(Rs. in lakhs)

<b>Major, Sub-Major, Minor and Detailed Heads Titles</b>	<b>Actuals 2023 - 2024</b>	<b>Budget Estimates 2024 - 2025</b>	<b>Revised Estimates 2024 - 2025</b>	<b>Budget Estimates 2025 - 2026</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
01 RTI Fees	1.96	1.10	1.10	1.12
<b>800 Other Receipts</b>	--	--	--	--
01 Right to Information Act, 2005 (Central Act)	--	--	--	--
<b>0041 Taxes on Vehicles</b>	--	--	--	--
<b>800 Other Receipts</b>	--	--	--	--
81 Other Items	--	--	--	--