

INFORMATIVE

1. The Government had set up a Department of Excise by order bearing No.1/1/63-Excise dated 27-09-1963 effective from 1-10-1963 to deal with the problems relating to the production and movement of liquor into and out of the State and matters related thereto.
2. The below mentioned legislations are implemented:
 - i. Goa Excise Duty Act, 1964.
 - ii. Goa Excise Duty Rules, 1964.
 - iii. Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
 - iv. Medicinal and Toilet Preparations (Excise Duties) Rules, 1956.
 - v. The Narcotic Drugs and Psychotropic Substances Act, 1985 and Narcotic Drugs and Psychotropic Substances and Rules made thereunder.
 - vi. The Goa Toddy Tappers Welfare Fund Act, 1984.

PLEASE DON'T DO WITHOUT AUTHORITY OF LICENCE/ PERMIT

A – For information to all:

- i. Manufacture or produce any excisable articles.
- ii. Bottle any liquor.
- iii. Tap any tree for toddy.
- iv. Extract any juice from any tree or cashew fruit.
- v. Use , keep or have in possession any material, still, utensil, implement or apparatus for the purpose of manufacturing of any excisable articles.
- vi. Construct or work any distillery, brewery or pot still.
- vii. Have any transactions in liquor in any form.
- viii. Possess in excess of 12 qts. bottles of IMFL, 24 qts. bottles of Beer, 18 qts. bottles of Country Liquor, 6 qts. bottles of Denatured Spirit and 2 qts. bottles of Rectified Spirit.
- ix. Transport in excess of 12 qts. bottles of IMFL, 24 qts. bottles of Beer, 12 qts. bottles of Country Liquor, 6 qts. bottles of Denatured Spirit and 2 qts. bottles of Rectified Spirit or Absolute Alcohol.

B – For information of licensee:

- i. Import and export of excisable articles without authority of permit.
- ii. Transport excisable articles in excess of quantity prescribed by the Government without authority of permit.
- iii. Remove excisable articles from bonded warehouse, distillery, brewery or winery unless duty payable is paid.
- iv. Make publication of advertisement of liquor in any form.
- v. Contravene any of the provisions of the Act and Rules made thereunder.
- vi. Sell liquor to any person; apparently under the age of 21 years; or of unsound mind.
- vii. Trade in contraband excisable articles and duplicate liquor.
- viii. Purchase & sale of liquor with labels without batch number and date of manufacture and not recorded with the department.

C – Any difficulty then please approach to the nearest Excise Station, for clarification.

Authority For Redressal Of Grievances

Any grievances on any account, the party shall contact the below mentioned officers:

1	Commissioner of Excise, Old High Court Building, Panaji Goa. Tel. No. 0832-2425593, 0832- 2420045 Fax. No. 0832-2428333
2	Additional Commissioner of Excise. Old High Court Building, Panaji Goa. Tel. No. 0832-2425593, 0832-2425561

3	Assistant Commissioner of Excise-I, Old High Court Building, Panaji Goa. Tel. No. 0832-2425593.
4	Assistant Commissioner of Excise-II, Old High Court Building, Panaji Goa. Tel. No. 0832-2425561
5	Under Right to Information:
A	Assistant Commissioner of Excise-I and Public Information Officer/ Public Grievance Officer.
B	Superintendent of Excise-II and Asst. Public Information Officer.
C	Excise Inspectors, I/c. Taluka Excise Stations who are the Public Information Officers for the concerned Talukas.

SET UP AT GLANCE

The Excise Department is having two wings namely (a) Administrative wing and (b) Executive wing. It is placed under the direct control of the Commissioner of Excise having its office at the Head Quarters with subordinate offices at Taluka levels manned by the Excise Inspectors. Also Excise Check Posts are set up at the points of exit/entry to check the “incoming and outgoing” vehicles.

Besides, Excise Inspectors are also posted at the manufacturing units as in-charge, to supervise the movements of incoming and outgoing excisable articles, the manufacture, storage, removal and transport of such articles and to take care that the smooth running of the distillery, brewery or winery is not hampered.

ADDRESSES OF OFFICES/SUBORDINATE OFFICES

SNo.	Name of the Office	Address	Phone No.
1.	Office of the Commissioner of Excise	Old High Court Bldg., Panaji Goa.	0832-2425593 0832-2420045
2.	Excise Station, Tiswadi	D-2, Govt. Qrts., St. Inez, Panaji Goa.	0832-2225595
3.	Excise Station, Bardez	Joshi Bldg., Mapusa Goa.	0832-2266657
4.	Excise Station, Bicholim a) Excise Check Post, Dodamarg	Govt. Complex, Bicholim Goa. Dodamarg Goa.	0832-2362116 0832-2380287
5.	Excise Station, Pernem. a) Excise Check Post, Naibag. b) Excise Check Post, Patradevi.	Pernem Goa Naibag Patradevi	0832-2201228 0832-2204520
6.	Excise Station, Sattari a) Excise Out Post, Kerim.	Govt. Complex, Valpoi Goa. Keri, Sattari	0832-2374092 0832-2369650
7.	Excise Station, Ponda	Govt. Complex, Ponda Goa.	0832-2312162

8.	Excise Station, Mormugao	Municipal Bldg., Vasco Goa	0832-2515083
9.	Excise Station, Salcete	Collectorate Bldg., Margao Goa.	0832-2732568
10.	Excise Station, Quepem.	Govt. Complex, Quepem Goa.	0832-2662234
11.	Excise Station, Sanguem. a) Excise Check Post, Mollem.	Sanguem Goa. Mollem.	0832-2604231 0832-2612203
12.	Excise Station, Canacona a) Excise Check Post, Pollem	Govt. Complex, Chaudi. Pollem.	0832-2643322 0832-2640217

FUNCTIONS OF THE DEPARTMENT

Below mentioned licences/permits are issued:

- i. To establish a distillery/brewery/winery and distillery licence for manufacture of country liquor other than toddy and cashew juice (Rule 41 and 85 A).
- ii. To manufacture IMFL (Rule43).
- iii. To tap palm trees (Rule 56(5)).
- iv. To bottle liquor (Rule 53).
- v. To blend coconut liquor (Rule 54).
- vi. To manufacture palm liquor (Rule 65).
- vii. To extract cashew Juice (Rule 70).
- viii. To manufacture cashew liquor (Rule 73).
- ix. To set up modern distilleries to manufacture cashew liquor (Notification No.Fin(Rev)/LAG/704/68(A) dated 05/04/1972).

- x. To manufacture country liquor out of raw material other than cashew liquor and toddy (Rule 85 and 85A).
- xi. To sell liquor (Rule 90 and 93)
- xii. Permit for private bonded warehouse (Rule 21).
- xiii. Permit to possess industrial alcohol (Rule 37).
- xiv. Permit to possess rectified spirit/absolute alcohol (Rule 40).
- xv. To establish distillery to manufacture rectified spirit/absolute alcohol/grape/cane spirit (Rule 52A)
- xvi. Permit to import/export of excisable articles (Rule 5, 9 and 13).
- xvii. To procure raw material (Rule 38).
- xviii. To export liquor outside India (NOC).
- xix. To move excisable articles within the State (Rule 19).
- xx. To carry two bottles for personal consumption (Rule 19B).
- xxi. To import/export/transport molasses (NOC).
- xxii. To transport Custom Duty paid imported liquor from outside the State into the State (NOC).
- xxiii. Permit to store duty paid liquor (Rule 97).
- xxiv. Licence to manufacture Medicinal and Toilet preparations (Rule 83 of M & TP Rules, 1956).
- xxv. Licence for bonded warehouse for storage of dutiable goods.

PROCEDURE

A - For obtaining a licence - to manufacture IMFL/alcohol/palm liquor/ cashew liquor/country liquor.

Who is entitled to apply? .

1. Any person desirous of obtaining a licence to establish and work a distillery or brewery or winery - Rule 41(B) and Rule 52(A) Modern Distillery - Notification No.Fin(Rev.)/LAQ/68(A) dated 5-4-72 - Rules 85 and 85A.
2. A tapper desiring to tap trees Rule 56 entitle to manufacture coconut liquor - Rule 65.
3. Owner/tenant of cashew grove for extraction of cashew juice - Rule 70(2).
4. A successful bidder/tenders in public auction entitle to distill liquor - Rules 73.

B - Who is entitle for licence:

a) (i) For manufacture of IMFL/Beer/Wine/Alcohol:

- A licensee who has obtained establishment licence.

(ii) For manufacture of Beer by Pub Brewery/Microbrewery:

- A licensee who has obtained a Bar & restaurant licence.

b) For manufacture of coconut liquor:

- A licensed toddy tapper.

c) For manufacture of cashew liquor:

- A successful bidder/tenderer in public auction.
- A licensee who obtained establishment licence to set up modern

d) For manufacture of country liquor from permissible raw material other than Toddy/Cashew juice:

- A licensee who obtained establishment licence under Rule 85 and 85A.

PROCEDURE TO BE FOLLOWED

A - For establishment of manufacturing unit.

a) A person of major age, a partnership firm or a legal company may apply to the Commissioner of Excise and comply as under:

i) Application with court fee stamp of Rs.2/-.

ii) A plan of the building

iii) A Challan evidencing payment of Rs.20,00,000/- (non-refundable).

iv) A site plan.

v) Plan of the building with description of the stills, apparatus, vessels and other utensils as the case may be.

- vi) Estimated cost of the project.
- vii) Estimated capacity of production.
- viii) Certificate of Pollution Control Board.
- ix) Project report.
- b) The project requires prior approval of Government.
- c) A licensee should establish his unit within one year or within further extended one more year not exceeding two years and obtain a licence to manufacture liquor in Form E-15 Rule 41, 42 and 43.
- d) A licensee should obtain a permit for private bonded warehouse in Form E-12 (Rule 22)
- e) A licensee should execute bond in Form E-5, E-6 and E-11 as the case may be.
- f) A licensee should requisition services of E.I. for supervision of his unit from Commissioner of Excise.

B – How to become a licensed Toddy Tapper?

1. A Tapper should fill declaration form E-17 in triplicate.
2. Obtain counter signature of owner of trees in Form E-17.
3. Present declaration to area Excise Guard and obtain chalan in form E-18.
4. Present declaration and chalan to Taluka Excise Inspector.
5. Pay monthly installment of tree tax in advance.
6. Obtain tapping licence in Form E-19 from Excise Inspector.
7. Be a member of Toddy Tapper Welfare Fund.
8. See that trees are marked and numbered properly before tapping.

C – How to become a licensed manufacturer of cashew liquor.

- a. Either by setting up a modern distillery or by acquiring right of distillation in the public auction of cashew zones held every year by Excise Department.

Modern

Distillery

- b) Before end of May every year person desiring to set up Modern Distillery should apply to Commissioner of Excise for allotment of cashew zones.
- c) In October every year pay estimated excise duty fixed for allotment of cashew zones.
- d) Obtain a licence to manufacture of cashew liquor by paying licence fee.

As a

Bidder

- e) Deposit earnest money of Rs.100/- for taking part in the auction.

Sale of Liquor.

- i. Application in Form E-28.
- ii. Birth Certificate.
- iii. Plan of proposed premises and site plan.
- iv. Copy of document proving ownership of the land and proposed premises.
- v. NOC of the owner of the premises when applicant is not the owner.
- vi. In case liquor to be served for consumption in the premises the applicant should produce a restaurant licence.
- vii. Affidavit stating that he is not holding any licence for sale of liquor and proposed premises does not have any connecting link with residential premises.

- viii. The person desiring to obtain licence for sale of excisable article should submit application in Form E-28 and other documents connected thereto to the Taluka Excise Inspector in whose jurisdiction sale activity falls.
- ix. Excise Inspector refer the issue to the Village Panchayat/ Municipality and Health Officer for no objection.
- x. After receiving the say of the concerned authority Excise Inspector will prepare inspection report and forward all the documents to the Commissioner of Excise for sanction along with the challan paid towards the processing fees as applicable.
- xi. On receipt of the file, after examining the issue on merits, office of the Commissioner of Excise shall seek the clearance from Police authorities regarding antecedents of the applicant and also to Tourism Department in case licence is meant for consumption on the restaurant premises, where proposed premises comes within the purview of objectionable items.
- xii. If the proposed premises attracts objectionable items stipulated in Rule 90(4) that office of the Commissioner of Excise shall send the matter to the Government for approval.

PROCEDURE FOR IMPORT/EXPORT/TRANSPORT/POSSESSION OF EXCISABLE ARTICLES.

A - IMPORT/EXPORT

- i. Wholesale dealer or manufacturer is entitled to import and export excisable articles.
- ii. Wholesaler/manufacturer shall obtain Permit from the Commissioner of Excise in the case of import of alcohol/spirits, Overseas Export of the excisable articles and import/export of Molasses and subsequently apply in Form E-1 and E-3 to the Commissioner of Excise through the Excise Inspectors, incharge of the Talukas and the manufacturing units; for import and export of excisable articles on permits in Form E-2 and E-4 respectively wherever applicable.

B - TRANSPORT

- i. Any licensed vendor of liquor /manufacturer can apply for transport permit to the Excise Inspector incharge of Taluka or Excise Inspector of manufacturing units.
- ii. Any person who is intending to purchase duty paid excisable articles from wholesale vendor in the quantity more than the prescribed limits for transport and/or possession, may request the wholesale dealers for transport permits before transporting excisable articles from the place of purchase to his residential premises or any other place permitted for the purpose.

- iii. Any person who is intending to carry liquor bottles for his/her personal consumption while leaving Goa State may obtain transport permits from authorized dealers /Taluka Excise Stations or office of the Commissioner of Excise /Officer incharge of Excise Checkpost in Form E7A on payment of permit fee of Rs.10/- per permit.

C - POSSESSION

- i. Any educational Institution, Industrial Unit/manufacturing unit other than manufacturer of excisable articles can possess alcohol /rectified spirit on permit granted by the Asst. Commissioner of Excise by providing details of bonafide use of alcohol.
- ii. Any person who is intending to possess articles in quantity beyond the prescribed limits can possess only after obtaining possession permit from the Asst. Commissioner of Excise on an application, justifying the purpose for which the excisable articles are to be utilised.

D – MOVEMENT/PROCUREMENT OF EXCISABLE ARTICLES WITHIN THE STATE AND FROM OUTSIDE THE STATE.

- i. Any licensed manufacturer/dealer in liquor who are intending to procure raw material such as alcohol/molasses/R.S/E.N.A / Foreign Liquor from Custom Warehouse, shall apply to the Commissioner of Excise **for No Objection Certificate to transport/ import excisable articles including molasses.**

E - POSSESSION FOR ALCOHOL FOR MEDICINAL AND TOILET PREPARATION

Any person desiring to manufacture Medicinal and Toilet preparations from Food and Drugs Administration under Cosmetic and Drug Act 1940.

- i. Such person who are holding licence under Drugs and Cosmetic Act,1940 should apply to the Commissioner of Excise under Rule 83 of M and TP (Rules 1956) for a licence in a prescribed Form E-13 duly filled in all particulars appended thereto.
- ii. Such application should be accompanied with the following documents:

a) Site and elevation plans of the manufactory building showing therein internal layout of different rooms with the position of doors and windows.

iv. Additional information are to be furnished as under :

- a. The name or names, and the address or addresses of the person or persons applying; if the applicant is a firm; the name and address of every partner of the firm, and if the applicant is a company, the registered name and address thereof ; the names of the Directors, Manager and Managing Agents, the name of the Managing Director if any and also the names of the authorised signatories.
- b. The amount of capital proposed to be invested in the venture.
- c. The name of the place, and the site on which the building or buildings housing the bonded or non-bonded manufactory is/are situated or to be constructed.
- d. The approximate date from which the applicant desires to commence working the manufactory in case the required licence is granted.
- e. The number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wished to set up or work.
- f. The maximum quantities in London Proof Litres of alcohol and alcohol content in unfinished and finished preparations and the maximum quantities by weight of opium, Indian hemp or other narcotic drugs and their content in unfinished and finished preparations, which are likely to remain in the manufactory at one time.
- g. Whether the proposed bonded manufactory will require the service of whole time or part time Excise Officer.
- h. The kind and number of each licence under these (Drugs and Cosmetics Act 1940 (23 of 1940) held by the applicant; and

A list of all preparations which the licensee proposes to manufacture in his manufactory showing the percentage or proportion of alcohol in terms of London Proof Litres contained in each preparation containing alcohol, or of opium, Indian hemp or other narcotic drug or a narcotic, in terms of weight in preparation containing those substances, quoting the authority (pharmacopeia) under which such preparation are proposed to be manufactured.

Extraction of Cashew Juice & Still licence

Be a successful bidder/tenderer.

- a. Pay on the spot first installment towards bid amount or total amount of tender as soon as bid/tender accepted by the committee.
- b. Within five days declare to the Excise Inspector, the places where stills will be erected within the cashew zone.
- c. Pay licence fee and obtain licence in Form E-23 from Excise Inspector.
- d. Purchase cashew juice from licensed cashew juice extractors at the rates fixed by the Government.
- e. Dispose cashew liquor distilled before the end of December for which licence has been granted.

Licence to bottle country liquor/IMFL/Beer/Wine.

- a. Pre- requirements:- A person should be either a licensed manufacturer of excisable articles or licensed wholesale dealer in country liquor to apply for licence.
- b. A licensed manufacturer/wholesale dealer in country liquor should apply to Commissioner of Excise for a license to bottle excisable articles.
- c. Obtain a licence in Form E-16 before commencement of bottling operations on payment of fees.
- d. Record the labels on brands of liquor with the Commissioner of Excise on payment of label recording fees before bottling any brand of liquor.
- e. Renew bottling licence every year and pay label renewal fees for re-grant of labels.
- f. Give advance notice to Excise Inspector before starting bottling operation.

Blending of Country Liquor.

- a. Person either should be a licensed wholesale dealer in country liquor or licensed manufacturer of country liquor can apply for licence to blend country liquor.
- b. Licensed manufacturer or wholesale dealer in country liquor should apply to Commissioner of Excise for a licence to blend country liquor.
- c. Renew every year blending licence on payment of fees.

CHART GIVING THE PURPOSE /AUTHORITY TO WHOM TO BE APPROACHED AND TIME FRAME REQUIRED FOR DISPOSAL OF THE APPLICATIONS.

Sr. No.	Purpose	Who should approach	Authority to be approached	Time frame	Remarks
1	2	3	4	5	6
1.	Tapping of coconut trees	Toddy Tapper	Excise Inspector of the Taluka	Four Working days	Through Excise Guard
2.	Licence to manufacture palm liquor	Registered Toddy tapper	Excise Inspector of the Taluka	Two Working days	
3.	Extraction of Cashew juice	Owner or tenant of cashew grove	Excise Inspector of the Taluka	Five Working days	Provided no dispute
4.	For distillation of cashew liquor	Prospective bidder/ tenderer/ Modern distillery	Chairman of the Auction Committee/ Commissioner of Excise	As soon as bid is accepted/ tender is accepted/ payment of estimated Excise Duty for M.D.	Prospective bidder/ tenderer when declared successful by the committee/ commissioner on payment of estimated excise duty.

5.	Licence to manufacture cashew liquor	Bidder/tenderer	Excise Inspector of Taluka	Five Working days	Provided still licence fee is paid
6.	Licence for retail sale for consumption/ in packed bottles/ for wholesale	Any person of major age subject to his antecedents/ medical fitness wherever applicable	Applicant may approach Excise Inspector of concerned Taluka and obtain a check lists of all documents required and present his applications along-with all the documents as per check lists	<p>a) Excise Inspector may process the applications received by him as per check lists for obtaining NOCs from Village Panchayats/ Municipal Councils/ Health Services within five days.</p> <p>b) Excise Inspectors also simultaneously carry out site inspection and draw his inspection report and furnish the proposal on receipt of NOCs mentioned at (a) above to the Office of the Commissioner of Excise within five</p>	

				<p>days.</p> <p>c) Office of the Commissioner of Excise shall process the proposal received with all the required documents for obtaining antecedents from the police authorities and if necessary for clearance from Tourism Department from Touristic point of view</p> <p>d) On receiving the NOCs from the authorities at (c) above case regarding grant of licence may be processed for approval of the Commissioner or to the Government in terms of proviso to sub rule (4) of</p>	
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				Rule 90 within 15 days. On approval of the case sanction may be conveyed within two days.	
7.	Licence for establishment of Distillery/ Brewery/ Winery etc.	Any person of major age including Firm/ Company	<p>a) Applicant shall approach Superintendent of Excise for check list as per Rule 41 and 85A as the case may be.</p> <p>b) Thereafter may apply for such licence with all the required documents to the office of the Commissioner of Excise Panaji-Goa through the concerned Taluka Excise Inspector.</p>	<p>a) Application will be processed for submission to the Commissioner of Excise in order to refer the same to the approval of the Government with in five days of the receipt of the applications. On approval of the Commissioner the proposal will be submitted to the Government within two days.</p> <p>b) On receipt of the approval from the Government, establishment licence with the approval of Commissioner will</p>	

				be issued within three days.	
8.	Licence for manufacture of IMFL/Beer/Wine Country liquor with or without Rectified Sprit etc.	Licensee during currency of establishment licence	a) Commissioner of Excise	<p>a) On receipt of the application from the licensee along with NOC of Health Officer and revised plan with full description of the changes if any, the same will be processed within four days for further action like inspection etc.</p> <p>b) The Asstt. Commissioner of Excise duly authorized by the Commissioner shall carry out inspection of the site and the building and furnish his report within five days for issue of the licence provided requisite formalities are</p>	

				<p>fulfilled.</p> <p>c) On receipt of the approval of the Commissioner, the licensee may be asked to pay the licence fees for respective licences through concerned Excise Inspector.</p> <p>d) On receipt of the original copy of the challan, licence will be issued within two days.</p> <p>e) Other formalities viz. furnishing bonds in Forms E-5, E-6 and E-11 shall be done by the licensee immediately without any delay.</p>	
9.	Issue of under bond/pre-payment for importing liquor/exporting liquor	Importer/ licensee	Office of the Commissioner of Excise through the Excise Inspector of concerned Taluka	On receipt of the application for Import/ Export of liquor the permit shall be issued within 4 days.	

10.	Issue of NOC for procurement of raw material	----do----	-----do-----	-----do-----	
11.	Issue of permits for import of raw material	----do-----	----do-----	----do-----	
12.	Issue of permits for possession of denatured spirit/Rectified Spirit etc. for industrial purpose.	S.S.I. licensee with application for possession	Unit/ along the for	Office of the Commissioner of Excise through Excise Inspector of concerned Taluka	On receipt of the application the licence for possession will be issued with the approval of the Commissioner after the applicant pays prescribed fees wherever applicable within five days.
13.	For issue of occasional licences for ball room dances etc.	Any person	Applicant should approach Excise Inspector of concerned Taluka with proper application	On receiving the application concerned Excise inspector shall issue challan for payment of fees and on receipt of the copy of the challan licence will be issued on the	

				same day.	
14.	Permit for Private Bonded Warehouse	Any dealer/ manufacturer of liquors	Office of the Commissioner of Excise along with application in Form E-10 through concerned Taluka Inspector.	<p>a) Excise Inspector on receipt of application in Form E-10, carry out inspection and submit his report along with the application to the Commissioner of Excise within three days.</p> <p>b) On receipt of the proposal from Excise Inspector, Office of the Commissioner shall process within two days for approval of the Commissioner.</p> <p>c) On receipt of the approval licence will be issued subject to payment of permit fee and execution of law.</p> <p>d) One day from the receipt of the application.</p>	

15.	Permit to transport of Excisable articles	Any person/ licensee/dealer	Excise Inspector of Taluka or manufacturing unit as the case may be.	On receipt of application from any person/ licensee/dealer	
16.	Permit to transport liquor for personnel consumption	Any person desiring to take liquor for his personnel consumption	a) Office of the Commissioner of Excise b) Excise Inspector of Taluka. c) Office in charge of Excise check posts. d) Any retail Vendor in packed bottles.	on request made by any person subject to payment of fee of Rs.10/- per permit.	
17.	Licence to Possess Alcohol/Spirits for Medicinal and Toilet preparations	Any person holding a licence to prepare such products issued by Directorate Food & Drugs Administration under Drugs & Cosmetic Act, 1940.	Commissioner of Excise	a) On receipt of application in Form E-13 along with copy of licence issued by Food and Drugs Administrations Office of the Commissioner of Excise will process the same within four days for the approval	

				<p>of Commissioner. b) On compliance of formalities, Possession licence in Form E-13 & Form E-14 as applicable will be issued within two days to the applicant.</p>	
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