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Department of Finance
Revenue & Control Division

Notification

2/2/2023-Fin(R&C)/3073

In exercise of the powers conferred by section 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 1/2/2020-Fin(R&C)/556 dated 11-05-2020, published in the Official Gazette, Extraordinary No. 5, Series I No. 6 dated 11-05-2020 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in PART-D,—

(i) in sub-part "I-MANUFACTURE", after Explanation-IV,—

(a) the existing note shall be numbered as "Note 1";

(b) after Note 1 so numbered, the following note shall be inserted, namely:—

"Note 2: Fees mentioned herein above for items (1) to (16) shall be upto the financial year 2022-2023. Thereafter, there shall be an increase in fees as specified against said items at the rate of 5 percent.";

(ii) in sub-part "(II)-SALE", after Explanation-III,—

(a) the existing note shall be numbered as "Note 1";

(b) after Note 1 so numbered, the following Note shall be inserted, namely:—

"Note 2: Fees mentioned herein above shall be upto the financial year 2022-2023. Thereafter, there shall be an increase in said fees at the rate of 5 percent.".

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st January, 2023.

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