

असाधारण
EXTRAORDINARY

Daman 19th April, 2018, 29 Chaitra 1940 (Saka)

सं. : 07
No.

सरकारी राजपत्र
OFFICIAL GAZETTE



संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित
PUBLISHED BY AUTHORITY

U.T. Administration of Daman & Diu,
Office of the Commissioner of Excise
Moti Daman.

No. 2/19/EXC-ADM/2017-18/52

Dated : 19 April, 2018

NOTIFICATION

In exercise of the powers conferred by Section 12, 13, 15 and 22 of Goa, Daman & Diu Excise Duty Act, 1964 (5 of 1964), the Administrator of Daman & Diu and Dadra Nagar Haveli, being of the opinion that reasonable ground exist for doing so, hereby amends all the earlier notifications in regards of License fee, excise duty, import duty, export fee, fee for transfer of license, recording of labels, etc. on Foreign Liquor, Indian Made Foreign Liquor, Country Liquor including cashew fenny/coconut fenny and all other excisable items and notifies the new rates as under :

A. LICENSE FEES – MANUFACTURE

Sr. No.	Category of Licenses	License Fees (in Rs.)
1.	License for Manufacturing of IMFL (a) Upto 10 Lac bulk liters (b) For every additional 1 lac bulk liters or part thereof in excess of 10 lac bulk liters	2,00,000 10,000
2.	License for Manufacturing of BEER (a) Upto 1 crore bulk liters (b) For every additional 10 lac bulk liters or part thereof in excess of 1 crore bulk liters	4,00,000 20,000

3.	License for Manufacturing of Wine or Milk punch (a) Upto 10 Lac bulk liters (b) For every additional 1 lac bulk liters or part thereof in excess of 10 lac bulk liters	2,00,000 10,000
4.	License for Manufacturing of rectified spirit or absolute alcohol or Extra Neutral Alcohol: (a) Upto 1 Lac bulk liters (b) For every additional 10,000 bulk liters or part thereof in excess of 1 lac bulk liters	40,000 4,000
5.	License for Manufacturing of Country Liquor (a) By still with capacity not exceeding 150 liters (b) In any other cases up to 10 lacs bulk liters (c) for every additional 1 lac bulk liters or part thereof in excess of 1 lac bulk liters	5,000 1,50,000 10,000
6.	For blending of Country liquor	10,000
7.	License for Manufacturing of denatured spirituous preparations (a) Where quantity of Denatured Spirit is less than 20,000 bulk liters (b) Where quantity of Denatured spirit is more than 20,000 bulk liters	50,000 50,000 + 3* (every additional BL above 20,000 BL)
8.	For bottling of denatured spirit, rectified spirit and denatured spirituous preparations	0.35 paise/bottle subject to a minimum of Rs. 1600/-
9.	For bottling of Country Liquor	0.14 paise/bottle subject to a minimum of Rs. 1000/-
10.	For bottling of Beer	0.07 paise/bottle subject to a minimum of Rs. 1000/-
11.	For bottling of wines and milk punch	0.14 paise/bottle subject to a minimum of Rs. 1000/-
12.	For bottling of Foreign Liquor, Indian Made Foreign Liquor other than milk punch, wines or beer	0.14 paise/bottle subject to a minimum of Rs. 1000/-
	*Provided that in preceding items 8 to 12 for per bottling in bottles of capacities upto 375 ML the fee will be 50% of license fee per bottle	

B. LICENSE FEES – SALE

Sr. No.	Category of Licenses	License Fees (in Rs.)	
		Fresh License	Renewal Fees
1.	For Wholesale vendors of Indian Made foreign liquor/Beer and Country Liquor		
	(a) For wholesale vendor of Indian Made Foreign Liquor/Beer	15,00,000	50,000
	(b) For wholesale vendor of Country Liquor	50,000	50,000
2.	For Retail vendors of Indian Made foreign liquor/Beer and Country Liquor		
	(a) "A" category Hotel registered under the GDD Tourist Trade Act/Floatel	5,00,000	1,50,000
	(b) "B" Category Hotel registered as in (a) above	3,00,000	75,000
	(c) "C" Category Hotel registered as in (a) above	1,00,000	30,000
	(d) Other retail vendors		
	(i) Retails vendor (Wine Shops) of Indian Made Foreign Liquor/Beer	15,00,000	75,000
	(ii) For Retail Vendor of Country Liquor	1,00,000	10,000
	(iii) Bars and Restaurants	1,00,000	50,000
3.	License for selling Foreign liquor		
	(a) wholesalers		35,000
	(b) Bars & Restaurants and Retail Wine shops		10,000
	(c) "A" category Hotel registered under the GDD Tourist Trade Act.		25,000
	(d) "B" Category Hotel registered as in (a) above		25,000
	(e) "C" Category Hotel registered as in (a) above		15,000
4.	For wholesale vendors of rectified spirit or absolute alcohol or ENA		10,000
5.	For retail vendors of rectified spirit or absolute alcohol or ENA		10,000
6.	For Wholesale vendors of denatured spirit		10,000
7.	For retail vendors of denatured spirit		10,000
8.	For wholesle vendors of denatured spirituous preparations		10,000

9.	For retail vendors of denatured spirituous preparations	10,000
10.	For wholesale of Toddy	5,000
11.	For retail sale of Toddy	2,500
12.	Temporary licenses for max. period of 24 hrs for special occasions like marriage and other ceremony other than licensed premises	5,000
13.	Possession and use of Denatured Spirit/RS/ENA for Industrial purpose below 1 lac Bulk Liters	50,000
14.	Possession and use of Denatured Spirit/RS/ENA for Industrial purpose above 1 lac Bulk Liters	1,50,000
15.	For Duty paid Warehouse	50,000

C. FEES FOR TRANSFER OF PREMISES

The Fees for the transfer of any type of license will be equal to the Renewal fees for the concerned category.

D. EXCISE DUTY

Sr. No.	Particulars	Excise Duty
1.	Indian Made Foreign Liquor	35% of the Ex-factory price or Rs. 55 per BL whichever is higher
2.	Beer, Cider, Alcopop whose alcoholic strength does not exceed 5% v/v (Mild)	25% of the Ex-factory price or Rs. 12 per BL whichever is higher
3.	Beer, Cider, Alcopop whose alcoholic strength exceed 5% v/v (Strong)	25% of the Ex-factory price or Rs. 20 per BL whichever is higher
4.	All kinds of Indian Wine	10% of the Ex-factory price or Rs. 25 per BL whichever is higher

5.	Country Liquor manufactured from Rectified Spirit as a base material	35% of the Ex-factory price or Rs. 55 per BL whichever is higher
6.	Country Liquor – Cashew Fenny of Goa	Rs. 40 per BL
7.	Country Liquor – Coconut Fenny of Goa	Rs. 40 per BL
8.	Denatured Spirit even when it is utilized to manufacture Denatured Spirituous preparations	Rs. 3 per BL
9.	Duty on Extra Neutral Alcohol/Rectified Spirit/Malt Spirit/Absolute Alcohol except when used for manufacture of liquor be the same unit	Rs. 2 per BL
10.	Foreign Liquor	
	(a) Whisky, Rum, Gin, Vodka, Brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside Indian and whose wholesale price up to Rs. 2,500/- per 750 ml.	Rs. 500 per BL
	(b) Whisky, Rum, Gin, Vodka, Brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside Indian and whose wholesale price above Rs. 2,500/- per 750 ml.	Rs. 1000 per BL
	(c) Wine, Milk Punch Cider, Alcopop, Liqueur and the like manufactured outside India and whose wholesale price is up to Rs. 2,500/- per 750 ml.	Rs. 500 per BL
	(d) Wine, Milk Punch Cider, Alcopop, Liqueur and the like manufactured outside India and whose wholesale price is above Rs. 2,500/- per 750 ml.	Rs. 1000 per BL
	(e) Foreign Beer	Rs. 50 per BL

E. IMPORT FEES

Sr. No.	Particulars	Import Fees per BL (in Rs.)
1.	Indian Made Foreign Liquor other than milk punch wines and beer	10
2.	Milk punch and wines	10
3.	Beer	10
4.	Country Liquor	10
5.	Cashew Fenny	10
6.	Extra Neutral Alcohol	25

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DATED : 19TH APRIL, 2018.

7.	Rectified Spirit/Denatured Spirit	2
8.	Scotch Whisky/Malt Spirit imported in bulk for bottling/manufacture in Daman & Diu.	10

F. EXPORT FEES

Sr. No.	Particulars	Export Fees per BL (in Rs.)
1.	All types of Beer, Rectified Spirit/Extra Neutral Alcohol, Denatured Spirits, IMFL, Wine, CL manufactured in the UT of Daman & Diu and exported to any place outside the UT of Daman & Diu.	0.5

G. FEES FOR RECORDING/REGISTRATION OF LABEL

Sr. No.	Particulars	Items	Recording fee per annum (per label)
1.	Label Recording/Registration Fees	(a) All brands : IMFL, Beer, Foreign Liquor, Wine etc. (b) Country Liquor and Cashew Fenny	Rs. 20,000 Rs. 10,000

This notification shall come into force with immediate effect and the fees for the items numbers A, B, C and G will be with effect from the FY 2018-19.

By Order and In the name of
Administrator of Daman & Diu and DNH

Sd/-
(**Kishore Bamania**)
Joint Secretary (Taxation)

Place :

Date :
