

Taxes by different Departments of Goa

Taxes by Panchayat

The tax information of Panchayat is notified by the act.

URL: <http://goaprintingpress.gov.in/uploads/Panchayat%20Raj%20Act%20and%20Rules.pdf>

Manual of Goa Laws (Vol. III)

– 505 –

Panchayat Raj Act & Rules

The Goa Panchayat Raj Act, 1994 and Rules

CHAPTER VIII
Taxes and Fees

153. Levy of taxes, rates etc. by Panchayat.— ⁶⁰[(1) Every Panchayat shall, in such manner and subject to such exemptions as may be prescribed and not exceeding the maximum rate specified in Schedule – III, levy tax upon building and lands which are not subject to agricultural assessment, within the limits of the Panchayat area and shall revise rate of such tax once in every three years by minimum increase of 10% thereon:

Provided that where an owner of the building or land has left the Panchayat area or cannot otherwise be found, the occupier of such building or land shall be liable for the tax leviable on such owner.]

(2) A Panchayat may levy water rate for supply of water for drinking and other purposes.

(3) A Panchayat may also levy all or any of the following tax and fees at such rates as the Panchayat ⁶¹[shall] determine but not exceeding the maximum specified in Schedule III and in such manner and subject to such exemptions as may be prescribed, namely:—

- (a) tax on entertainment other than cinematograph shows;
- (b) tax on vehicles, other than motor vehicles;
- (c) tax on advertisement and hoarding;
- (d) pilgrim fee on persons attending the jatras, festivals, etc., where necessary arrangement for water supply, health and sanitation are made by the Panchayat;
- (e) market fee on persons who expose their goods for sale in any market place;
- (f) fee on the registration of cattle brought for sale in any market place;
- (g) fee on buses and taxies and auto-stands provided adequate facilities are provided for the travellers by the Panchayat ⁶²[...]

⁶⁰ Substituted by the Amendment Act 43 of 2001.

⁶¹ Substituted by the Amendment Act 43 of 2001.

⁶² Word "and" omitted by the Amendment Act 1 of 1997.

- (h) fees on grazing cattle in the grazing lands ⁶³[;]
- ⁶⁴[(i) lighting tax;
- (j) drainage tax;
- (k) tax on profession, trades, calling and employment;
- (l) fees for sale of goods in melas, fairs and festivals;
- (m) ⁶⁵{garbage disposal tax;}
- ⁶⁶[(n) octroi other than on petroleum products].

154. Recovery of taxes and other dues.— (1) When any tax, cess, rate or fee becomes due, a Panchayat shall, with the least practicable delay, cause to be presented to the person liable for the payment thereof, a bill for the amount due from him, specifying the date on or before which the amount shall be paid.

(2) If any person fails to pay any tax or fee or any other sum due to the Panchayat under this Act or the rules or bye-laws on or before the specified date of payment, the Panchayat shall cause a notice of demand in the prescribed form to be served on the defaulter.

(3) The presentation of every bill under sub-section (1) and the service of every notice of demand under sub-section (2), shall be effected by the Secretary or an officer duly authorized by him in this behalf,—

- (a) by giving or tendering the bill or notice to the person to whom it is addressed; or
- (b) if such person is not found, by leaving the bill or notice at his last known place of abode, if within the limits of the Panchayat area or by giving or tendering the bill or notice to some adult member or servant of his family; or
- (c) if such person does not reside within the limits of the Panchayat area and his address elsewhere is known to the person directing the issue of the bill or notice then by forwarding the bill or notice to such person by registered post, under cover bearing the said address; or
- (d) if none of the means as aforesaid be available then by causing the bill or notice to be affixed on some conspicuous part of the building or land, if any, to which the bill or notice relates.

(4) If the tax, rate, fee or other amounts for which a notice of demand has been served is not paid within thirty days from the date of such service, the Panchayats may recover the amount due alongwith a penalty of ten percent of the sum due, by distraint and sale of the movable property of the defaulter in the prescribed manner.

⁶³ Substituted by the Amendment Act 1 of 1997.

⁶⁴ Clause (i) to (m) inserted by the Amendment Act 1 of 1997.

⁶⁵ Substituted by the Amendment Act 43 of 2001.

(5) Fees for,—

- (a) every distraint made under sub-section (4);
- (b) every notice of demand issued under sub-section (2);
- (c) the cost of maintaining any live-stock seized under sub-section (4),

shall be chargeable at such rates as may be prescribed.

(6) Notwithstanding anything contained in the foregoing sub-section, any tax, rate or fee payable to a Panchayat shall be recoverable as an arrear of land revenue.

155. Appeal against assessment etc.— Subject to such rules as may be prescribed, any person aggrieved by the assessment, levy or imposition of any tax, rate or fees under section 153, may appeal to the prescribed authority, whose decision shall be final.

156. Composition of taxes in factory areas.— (1) Subject to such rules as may be prescribed, when the owner of any industry or factory established in any Panchayat area provides sanitary and other amenities for the building and land used for the industry or as factory quarters for employees and for other purposes connected with undertaking, the Panchayat may in lieu of the taxes, rates or fees payable under this Act in respect of such buildings and lands receive such amount annually as may be agreed upon between the Panchayat and such owner.

(2) Where no such agreement as is referred to in sub-section (1) can be reached, the matter may be referred to the Zilla Panchayat and the Zilla Panchayat may, after giving to the Panchayat and the owner concerned an opportunity of being heard, determine the amount payable by such owner and such determination shall be binding on the Panchayat and such owner.

(3) The Zilla Panchayat may by notification direct that the provision of sub-section (1) shall be applicable to such other establishments as may be specified in such notification.

157. Agency for collection.— The tax, rate, fee or other amount payable to the Panchayat may be collected by such agency as the Panchayat may appoint in this behalf, provided that it shall be lawful for a Panchayat to lease the right to collect any tax, rates, fees or other amount that may be imposed under this Act, by public auction or by tender, subject to the rules prescribed and the amount due under such lease shall be recoverable in the manner provided in this Chapter.

XIX. Women and Child Development:

- (1) Supervision over the promotion of programme relating to development of Women and Children;
- (2) Supervision over the promotion of school health and nutrition programme;
- (3) Supervision over the promotion of participation of voluntary organisations in Women and Child Development Programmes.

XX. Welfare of the weaker sections and in particular of handicapped and mentally retarded:

Promotion of Social Welfare Programme including Welfare of handicapped, mentally retarded and destitutes.

XXI. Welfare of the weaker sections and in particular of the Scheduled Castes and Scheduled Tribes:

- (1) Supervision and management of hostels in the District, distribution of grants, loans and subsidies to individuals and other Schemes for the welfare of Scheduled Castes, Scheduled Tribes and Backward Classes.

XXII. Maintenance of Community assets:

Supervision and guidance over the community assets maintained by Taluka Panchayats and Panchayats.

XXIII. Cultural activities:

Promotion of social and cultural activities.

XXIV. Rural electrification:

Supervision over electrification by Taluka Panchayat and Village Panchayat.

XXV. Libraries:

Supervision over the construction of libraries by Taluka Panchayat and Village Panchayat.

XXVI. Such other functions as may be entrusted.".]

SCHEDULE - III
TAXES AND THEIR MAXIMUM RATES

A. Tax on property:	Maximum Rate of Tax
1. Tax on buildings	¹⁰⁸ [Such rate of tax as may be prescribed.]
¹⁰¹ [...]	
2. Tax on lands not subject to agricultural assessment	For every one hundred square metre, one rupee per annum.

¹⁰⁸ Substituted by the Amendment Act 1 of 1997.

¹⁰¹ Deleted by the Amendment Act 1 of 1997.

B. Tax on Entertainments:	Twenty rupees per Entertainment.
C. Fees on bus stands:	Two rupees per bus per day.
D. Fee on Markets:	
(i) For every plot measuring not more than one square metre.	Fifty paise per day.
(ii) For every additional plot of one square metre or part thereof.	Twenty five paise per day, eight rupees per month.
(iii) Per basket or bag of any commodity.	One rupee.
(iv) Per cart load bag of any commodity.	Twenty rupees per month.
E. Tax on advertisement and Hoarding:	
For every square metre or part thereof.	Five rupees per month
F. Fee on Registration of cattle:	
For every head of cattle brought for sale in shandies or fairs.	One rupee
G. (i) Sand extraction for M3.	One rupee
(ii) Laterite stones or other Stone extracted for M3.	One rupee

Secretariat Annexe,
Panaji.
Dated: 13-7-1994.

B. S. SUBBANNA,
Secretary to the Government
of Goa, Law Department,
(Legal Affairs).

Notification

5/DP /TAX-FEES/96

Whereas the draft of the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1996, was published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), at pages 543 to 553 of the Official Gazette, Series I, No. 40, dated 2-1-1997 (Extraordinary), under Notification No. 5/DP/TAX-FEES/96 dated 26-12-1996 of the Department of Panchayat Raj & Community Development inviting objections and suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette.

And Whereas the said Gazette was made available to the public on 2nd January, 1997.

And Whereas objection/suggestions received from the public on the said draft have been considered by the Government.

Now, Therefore, in exercise of the powers conferred by **sections 153 and 155** read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following rules, namely :—

PART - I**General**

1. Short title and commencement.— (1) These rules may be called the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998.

(2) They shall come into force at once.

2. Definitions.— In these rules, unless the context otherwise requires,—

- (a) “Act” means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);
- (b) “Annual letting value” means the annual rent for which any building or land, exclusive of furniture or machinery contained or situated therein or thereon, might reasonably be expected to be let from year to year;
- (c) “Fees” means and includes fees on markets, bus stand, on registration of cattles brought for sale and all other fees payable under the Act;
- (d) “Form” means a form appended to these rules;
- (e) “Government” means the Government of Goa;
- (f) “Schedule” means a Schedule appended to these rules;
- (g) “Section” means a section of the Act;
- (h) “Tax” means tax, cess, rate or other impost, but does not include a fee;
- (i) Words and expressions used but not defined in these Rules, shall have the same meaning as respectively assigned to them in the Act.

3. Procedure for levying tax or fee.— Every Panchayat deciding to levy a tax or fee shall observe the following procedure, namely:—

(a) The Panchayat shall, by resolution passed in its meeting, select a tax or fee provided under sub-sections (1) and (3) of section 153 of the Act which it proposes to levy and in such resolution shall specify the rate at which it is to be levied subject to the maximum specified in Schedule III of the Act.

(b) The Panchayat shall then notify the contents of the resolution to the public by loudspeaker announcement or any other convenient mode of communication in the village and by means of a notice affixed in the office of the Panchayat, and office of the Talathi, specifying a day not earlier than one month after the date of such publication, on or after which the Panchayat shall take the proposal into consideration.

(c) Any inhabitant of the village, objecting to levy of the tax or fee proposed by the Panchayat, may send his objection or suggestion in writing on or before the last date specified in the notice published under clause (b) above.

(d) On or after the date fixed under clause (b), the Panchayat shall consider all objections and suggestions made under clause (c) and may finally select a tax or a fee and decide the rate at which it is to be levied.

4. Final publication of tax or fee to be levied.— Where a Panchayat finally decides to levy any tax or fee, the notice stating the tax or fee to be levied and the rate thereof shall be published by the Panchayat by affixing a copy thereof in the office of the Panchayat and other prominent places of public access or by any other mode of public communication. The tax or fee shall accordingly be levied from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of notice.

5. Appeal against levy of any tax or fee.— Any person desiring to file an appeal under section 155 of the Act, may do so within 30 days from the date of publication of the notice under rule 4 to the concerned Block Development Officer whose decision thereon shall be final.

PART - II

Tax on owners or occupiers of buildings

6. Definitions.— In this part, unless there is anything repugnant in the subject or context,—

(a) “Capital value” means the estimated market value of a house;

(b) “Occupier” includes a person in actual possession of a building, whether as owner, agent or tenant thereof;

(c) “Owner” includes the person who receives or is entitled to receive rent of the building if such building is let.

7. Rate of tax on buildings.— (1) Every Panchayat which decided to impose a tax on building shall, subject to the provisions of sub-rule (2) and after following the procedure as laid down under rules 3 and 4, levy it at such rate, as may be decided by it, but not exceeding the maximum rate, as specified in Schedules A or B annexed to this Part.

(2) The following buildings shall be exempted from the levy of tax under sub-rule (1) namely:—

(a) building belonging to a local authority and used or intended to be used solely for a public purpose and not used for purposes of profit;

(b) buildings, belonging to the Government/Central Government;

(c) buildings used solely for religious, educational or charitable purpose, provided that the buildings belonging to religious, educational or charitable institutions shall be liable to pay tax wherever such buildings are used for the purpose other than religious, educational or charitable, as the case may be;

(d) "residential building" belonging to the freedom fighters which are exclusively used for residential purpose by freedom fighters and their family members for themselves.

Explanation:— 'Freedom fighter' means a person duly registered with the Government of Goa or with the Government of India and includes the family members of the freedom fighter:

Provided that, nothing in this rule shall be deemed to exempt from tax any building in respect of which a Railway administration is liable to pay tax or a sum in lieu thereof by virtue of a Notification under section 184 of the Indian Railways Act, 1989 (Central Act 24 of 1989) or section 3 of the Railways (Local Authorities Taxation) Act, 1941 (Central Act 25 of 1941).

SCHEDULE - A

(See rule 7)

Rates of assessment of tax on building used for residential purpose as under:—

Particulars	Minimum	Maximum
1	2	3
(1) All residential houses/structures irrespective of any size and type constructed prior to last over 25 years and back.	Double the existing house tax not less than minimum but not exceeding Rs. 150/- per annum whichever is less.	
(2) All residential houses/structures irrespective of any size and type, except mud houses/structures, constructed after last 25 years but prior to 31st December, 1990.	Triple the existing house tax not less than minimum but not exceeding Rs. 300/- whichever is less.	
(3) All residential houses with mud/roof with local or Mangalore or palm leaves irrespective of any size constructed prior to 31 st December, 1990.	Existing house tax but not less than minimum.	
(4) All premises used for business/Commercial purpose under Rent Back Scheme for any period or premises rented for any period.	An amount equivalent to one month's rent for each flat or each premises or each dwelling unit.	

1	2	3
(5) New house (R.C.C.)	Rs. 5.00 per sq. mt.	Rs. 8.00 per sq. mt.
(6) New house with Mangalore tiles and Masonry walls.	Rs. 2.00 per sq. mt.	Rs. 4.00 per sq. mt.
(7) New house with mud walls.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(8) Garage/Shed/Cowshed (new) attached to the house.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(9) Garage/Shed/Cowshed (old) attached to the house.	Rs. 0.25 per sq. mt.	Rs. 0.50 per sq. mt.
(10) Any other structure used for residential and allied purpose.		Rs. 25.00 per annum

Explanation:— (I) “New house” shall mean the house constructed on after 1st January, 1991 and “Old house” shall mean the house constructed prior to 1st January, 1991.

(II) For calculation of area of building, the floor area of each room and structure should be considered.

(III) “Minimum” house tax shall mean the house tax of Rupees Twenty Five only.

SCHEDULE – B

Rates of assessment of tax on building used for Commercial/Industrial purpose area as under:—

Particulars	Minimum	Maximum
1	2	3
(1) Shop with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(2) Shop with R.C.C. (Godown).	Rs. 8.00 per sq. mt.	Rs. 10.00 per sq. mt.
(3) Shop with Mangalore tiles.	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(4) Shop with local tiles.	Rs. 5.00 per sq. mt.	Rs. 8.00 per sq. mt.
(5) Shop with mud walls	Rs. 3.00 per sq. mt.	Rs. 5.00 per sq. mt.
(6) Garage with R.C.C. for commercial use.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(7) Garage with Mangalore tiles or sheets for commercial use	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(8) Office building with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(9) Office building with Mangalore tiles.	Rs. 6.00 per sq. mt.	Rs. 10.00 per sq. mt.
(10) Hospital with R.C.C. or Mangalore tiles.	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(11) Workshop/shed or Industrial Estate area with sheets.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.

1	2	3	1
(12)	Workshop/shed of Industrial Estate area with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(13)	Petrol pump/under ground tank.	—	Rs. 500/- per annum (in addition to octroi).
(14)	Hotel/Restaurant with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(15)	Hotels/Restaurant with Mangalore tiles	Rs. 8.00 per sq. mt.	Rs. 10.00 per sq. mt.
(16)	Any other structure not covering above area not exceeding 100 sq. mt.	—	Rs. 500/- per annum
(17)	Starred Hotel:		
	(I) Three to five Star Hotels.	Rs. 600/- per annum per (A.C.) suite or double normal (A.C.) rooms attached with bath and includes Villas.	Rs. 1000/- per annum per (A.C.) suite or double normal (A.C.) rooms attached with bath and includes Villas.
	(II) Three to five Star Hotels.	Rs. 500/- per annum per double room (Non A.C.) attached bath.	Rs. 800/- per annum per double room (Non A.C.) attached bath.
	(III) Two Star Hotels.	Rs. 400/- per annum per suite or double normal rooms (A.C.) attached bath.	Rs. 600/- per annum per suite or double normal rooms (A.C.) attached bath.
	(IV) Two Star Hotel	Rs. 300/- per annum per single room or double normal rooms (Non A.C.).	Rs. 500/- per annum per single room or double normal rooms (Non A.C.).
(18)	Motels/Lodgings	Rs. 1,000/- per annum for every room of 8x5 sq. mt. or less.	

Exemption:— No tax shall be imposed on the Departments like Kitchen maintenance, swimming pool, Engineering, water tanks, food selling restaurants, staff changing rooms situated within the precincts of Hotel premises provided that premises are not let to any other agency other than under the management of the hotel owner.

The State has provided a levy structure for each department. Following is the Tariff Structure:

Electricity Department: [https://www.goaelectricity.gov.in/Regulations/Tariff Schedule.pdf](https://www.goaelectricity.gov.in/Regulations/Tariff%20Schedule.pdf)

<div> <div>SERIES I No. 11</div> <div>OFFICIAL GAZETTE GOVT. OF GOA (EXTRAORDINARY No. 2)</div> <div>20TH JUNE, 2017</div> </div>		
Chapter 10. Tariff Schedule		
10.1. Tariff Schedule		
Category	Fixed Charges	Energy Charges (Paissa/kWh)
1	2	3
DOMESTIC		
Low Tension-D/LT-D		
0-100 units	Single Phase Rs. 20/Connection/Month Three Phase Rs. 45/Connection/Month	130
101-200 units		190
201 to 300 units		240
301 to 400 units		310
Above 400 units		360
Low Tension-LIG/LT-LIG	Rs. 30/Connection/Month	
High Tension-D/HT-D		
All Units	Rs. 150/kVA/Month	440
COMMERCIAL		
Low Tension-C/LT-C		
0-100 units	0-20 kW - Rs. 50/Conn/Month Above 20kW-90 kW Rs. 50/Conn/month + additional Rs. 55/kW for every kW increase above 20 kW	325
101-200 units		390
201 units-400 units		430
Above 400 units		470
High Tension-C/HT-C		
All Units	Rs. 250/kVA/month	550
Industrial		
Low Tension-I/LT-I		
0-500 units	Rs. 30/HP/Month	310
Above 500 units	Rs. 30/HP/Month	350
Low Tension-Mixed/LT-P (Hotel Industries)		
All Units	Rs. 30/kW/Month	450
High Tension-I/HT-I		
Connected at 11/33 kV	Rs. 250/kVA/Month	430
Connected at 110 kV	Rs. 250/kVA/Month	420
High Tension-Ferro/SM/PI/SR		
All Units	Rs. 250/kVA/Month	430
Agricultural		
Low Tension-AG/LT-AGP (Pump Sets/Irrigation)		
All Units	Rs. 12/HP/Month	130
Low Tension-AG/LT-AGA (Allied Activities)		
All Units	Rs. 20/HP/Month	160
High Tension-AG/HT-AGP (Pump Sets/Irrigation)		
All Units	Rs. 35/kVA/Month	140
High Tension-AG/HT-AG (Allied Activities)		
All Units	Rs. 50/kVA/Month	180
Military Engineering Services/ Defense Establishments		
All Units	Rs. 175/kVA/Month	500
Public Lighting		
All Units	Rs. 40/kW/Month	390
Hoardings/Signboards		
All Units	Rs. 60/kVA/Month	990



GOVERNMENT OF GOA
Department of Finance
(Revenue & Control Division)

Excise Duty, Tax and Fees
(2018- 2019)

READY RECKONER

**Rates of Excise duty, license fee, tree tax, permit fee, import fee, application fee, fee
for transfer or shifting of license and fee for recording of label**

(As notified vide Notification No. 1/2/2018-Fin(R&C)/643 dated 21st March 2018 and published in the
Official Gazette (Extraordinary No. 3) Series I No.50 dated 21st March 2018)

Printed by:
Office of the Commissioner of Excise
Old High Court Building,
Panaji - Goa

PART- A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa Excise Duty Act, 1964 (No. 5 of 1964).

(1) Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is below 80 U.P.,—

- | | | |
|--|-----|-----------------------------|
| (i) whose maximum retail price does not exceed Rs. 100/- per 750 ml. | --- | Rs. 25/- per bulk litre. |
| (ii) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 185/- per 750 ml. | --- | Rs. 65/- per bulk litre |
| (iii) whose maximum retail price exceeds Rs. 185/- but does not exceed Rs. 245/- per 750 ml. | --- | Rs. 80/- per bulk litre. |
| (iv) whose maximum retail price exceeds Rs. 245/- but does not exceed Rs. 425/- per 750 ml. | --- | Rs. 90/- per bulk litre. |
| (v) whose maximum retail price exceeds Rs. 425/- but does not exceed Rs. 625/- per 750 ml. | --- | Rs. 105/- per bulk litre. |
| (vi) whose maximum retail price exceeds Rs. 625/- but does not exceed Rs. 975/- per 750 ml. | --- | Rs. 230/- per bulk litre. |
| (vii) whose maximum retail price exceeds Rs. 975/- but does not exceed Rs. 1,275/- per 750 ml. | --- | Rs. 300/- per bulk litre. |
| (viii) whose maximum retail price exceeds Rs. 1,275/- but does not exceed Rs. 1,600/- per 750 ml. | --- | Rs. 325/- per bulk litre. |
| (ix) whose maximum retail price exceeds Rs. 1,600/- but does not exceed Rs. 1,790/- per 750 ml. | --- | Rs. 360/- per bulk litre. |
| (x) whose maximum retail price exceeds Rs. 1,790/- but does not exceed Rs. 2,075/- per 750 ml. | --- | Rs. 385/- per bulk litre. |
| (xi) whose maximum retail price exceeds Rs. 2,075/- but does not exceed Rs. 3,500/- per 750 ml. | --- | Rs. 630/- per bulk litre. |
| (xii) whose maximum retail price exceeds Rs. 3,500/- but does not exceed Rs. 5,100/- per 750 ml. | --- | Rs. 1,080/- per bulk litre. |
| (xiii) whose maximum retail price exceeds Rs. 5,100/- but does not exceed Rs. 10,500/- per 750 ml. | --- | Rs. 1,750/- per bulk litre. |
| (xiv) whose maximum retail price exceeds Rs. 10,500/- | --- | Rs. 2,000/- per bulk litre. |

Note: Additional excise duty of Rs. 200/- per bulk litre in addition to the excise duty stipulated in item (1) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.

(2) Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is above 80 U.P.

- | | | |
|--|-----|--------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v. | --- | Rs. 27/- per bulk litre. |
| (ii) whose alcoholic strength exceeds 5% v/v. | --- | Rs. 30/- per bulk litre. |

(3) Milk punch and wines manufactured by using rectified spirit or extra neutral alcohol, or without using rectified spirit or extra neutral alcohol for fortification or preservation or manufactured by process of natural fermentation of fruits only, in the State of Goa and sold in the State of Goa,–

- | | | |
|--|-----|---------------------------|
| (i) whose maximum retail price does not exceed Rs. 100/- per 750 ml. | --- | Rs. 06/- per bulk litre. |
| (ii) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 210/- per 750 ml. | --- | Rs. 25/- per bulk litre. |
| (iii) whose maximum retail price exceeds Rs. 210/- but does not exceed Rs. 310/- per 750 ml. | --- | Rs. 35/- per bulk litre. |
| (iv) whose maximum retail price exceeds Rs. 310/- but does not exceed Rs. 510/- per 750 ml. | --- | Rs. 70/- per bulk litre. |
| (v) whose maximum retail price exceeds Rs. 510/- but does not exceed Rs. 1,100/- per 750 ml. | --- | Rs. 145/- per bulk litre. |
| (vi) whose maximum retail price exceeds Rs. 1,100/- but does not exceed Rs. 2,000/- per 750 ml. | --- | Rs. 300/- per bulk litre. |
| (vii) whose maximum retail price exceeds Rs. 2,000/- but does not exceed Rs. 5,000/- per 750 ml. | --- | Rs. 500/- per bulk litre. |
| (viii) whose maximum retail price exceeds Rs. 5,000/- per 750 ml. | --- | Rs. 725/- per bulk litre. |

(4) Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India and sold in the State of Goa

- | | | |
|--|-----|--------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 70/- per bottle of 650 ml. | --- | Rs. 22/- per bulk litre. |
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 75/- per bottle of 650 ml. | --- | Rs. 26/- per bulk litre. |
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 83/- per bottle of 650 ml. | --- | Rs. 30/- per bulk litre. |
| (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 83/- per bottle of 650 ml. | --- | Rs. 38/- per bulk litre. |

(5) Beer manufactured in the State of Goa by the pub brewery/microbrewery and sold in the manufacturers premises itself,

- | | | |
|--|-----|--------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 75/- per bottle of 650 ml. | --- | Rs. 24/- per bulk litre. |
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 75/- per bottle of 650 ml. | --- | Rs. 26/- per bulk litre. |
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 83/- per bottle of 650 ml. | --- | Rs. 30/- per bulk litre. |

- (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 83/- per bottle of 650 ml. --- Rs. 38/- per bulk litre.

(6) Beer manufactured in the State of Goa by pub brewery/microbrewery and sold in the premises other than manufacturers premises in bottles/kegs in the State of Goa,-

- (i) whose maximum retail price does not exceed Rs. 75/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit. --- Rs. 25/- per bulk litre.
- (ii) whose maximum retail price exceeds Rs. 75/- per 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit. --- Rs. 29/- per bulk litre.
- (iii) whose maximum retail price does not exceed Rs. 83/- per 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. --- Rs. 32/- per bulk litre.
- (iv) whose maximum retail price exceeds Rs. 83/- per 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. --- Rs. 40/- per bulk litre.

Explanation. – The Beer manufactured by the pub brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per the 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lump sum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub brewery/ microbrewery license.

- (7) **Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof.** --- Rs. 25/- per bulk litre.
- (8) **Country liquor manufactured out of toddy, pineapples etc. without using alcoholic additives for fermentation and/or blended thereof.** --- Re. 1/- per proof litre.
- (9) **Cashew liquor.** --- Re. 3/- per proof litre.
- (10) **Duty on Excise in form of Health Surcharge in addition to the rates of Excise Duty stipulated in items (1) to (9) above.** --- 2 percent on Excise Duty and licence fees levied and collected

PART-B

Amount of countervailing duty on excisable articles imported in the State of Goa.

The amount by which the excise duty paid on an excisable article at the place (outside the State of Goa) of its manufacture falls short of the excise duty that would had been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in the State of Goa.

PART-C

Tree Tax per tree.

- | | | |
|------------------------|-------|--------------------|
| 1. Coconut tree | ----- | Rs. 10/- per year. |
| 2. Cajuri or date tree | ----- | Rs. 3/- per month. |

PART-D

Rates of fees on licenses per year/annum

I. MANUFACTURE:

- | | | |
|--|-----|------------------|
| (1) Distillery unit manufacturing Indian made foreign liquor other than beer, wine, or milk punch which are categorized as a micro enterprise or small enterprise under the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006) and those which were registered as Small Scale Industry/tiny category under the erstwhile system of Small Scale Industry Registration | --- | Rs. 2,00,000/-. |
| (2) Distillery unit manufacturing Indian made foreign liquor other than beer, or milk punch other than those covered in item (1) above. | --- | Rs. 4,00,000/-. |
| (3) Brewery units manufacturing Beer, | | |
| (i) upto 2 lakh cases. | --- | Rs. 4,00,000/-. |
| (ii) above 2 lakh cases but upto 4 lakh cases. | --- | Rs. 8,00,000/-. |
| (iii) above 4 lakh cases but upto 10 lakh cases. | --- | Rs. 12,00,000/-. |
| (iv) above 10 lakh cases but upto 30 lakh cases. | --- | Rs. 15,00,000/-. |
| (v) above 30 lakh cases. | --- | Rs. 20,00,000/-. |

Note:— For the purpose of calculation of licence fee, one case of beer shall be considered as equivalent to 7.8 bulk litre.

- | | | |
|--|-----|------------------|
| (4) Beer manufactured by the pub brewery/microbrewery for consumption in the licensed premises itself upto 2 lakh bulk litres | --- | Rs. 1,00,000/-. |
| (5) Beer manufactured by the pub brewery/microbrewery for consumption in the licensed premises itself above 2 lakh bulk litres but upto 17 lakh bulk litres. | --- | Rs. 2,00,000/-. |
| (6) Beer manufactured by the pub brewery/microbrewery and sold outside the licensed premises in bottles/kegs, upto 17 lakh bulk litres. | --- | Rs. 2,50,000/-. |
| (7) Beer manufactured by the pub brewery/microbrewery and sold outside the licensed premises in bottles/kegs, above 17 lakh bulk litres. | --- | Rs. 10,00,000/-. |

Explanation — “Pub brewery/microbrewery” means brewery that produces beer in the licensed premises and having a bar and restaurant licence. The beer so manufactured may be sold for consumption in the licensed premises itself or sold outside the licensed premises in bottles/kegs.

(8) Wineries manufacturing wine or milk punch,—

- | | | |
|---|-----|-----------------|
| (i) with the use of rectified spirit/extra neutral alcohol for fortification. | --- | Rs. 1,00,000/-. |
| (ii) without use of rectified spirit/extra neutral for fortification but by a process of natural fermentation only. | --- | Rs. 5,000/-. |

Explanation.— *Wineries which manufacture wines only by a process of fermentation of fruits and without using rectified spirit for fortification shall manufacture such wine in a separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises, then the rate of fees specified in item (i) above shall be applicable.*

- | | | |
|--|-----|---|
| (9) For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both. | --- | Rs. 5,00,000/-. |
| (10) For manufacture of malt spirit or grape spirit or grain spirit. | --- | Rs. 2,00,000/-. |
| (11) For manufacture of high bouquet spirit/additives. | --- | Rs. 3,00,000/-. |
| (12) Additional licence for import of concentrated alcoholic beverages/scotch for manufacture of high bouquet spirits/additives, for the purpose of sale to other manufacturers in the State of Goa or within India. | --- | Rs. 1,00,000/-. |
| (13) For manufacturing country liquor, — | | |
| (i) with rectified spirit/extra neutral alcohol as a base material. | --- | Rs. 1,00,000/- . |
| (ii) without use of rectified spirit/extra neutral alcohol as a base material, | | |
| (a) by still with capacity not exceeding 150 bulk litre. | --- | Rs. 200/- per still. |
| (b) in any other case. | --- | Rs. 4,000/-. |
| (14) For blending of country liquor. | --- | Rs. 50, 000/-. |
| (15) For manufacturing denatured spirituous preparations by using denatured spirit only | --- | Rs. 20,000/-. |
| (16) For manufacture, possession and sale of products, like liqueur chocolates, liqueur creams and similar products by cottage industry/household industry | --- | Rs. 5,000/-. |
| (17) For bottling of denatured spirit or denatured spirituous preparations or rectified spirit or neutral spirit or extra neutral alcohol or absolute alcohol or malt spirit or grape spirit or high bouquet spirit, etc. | --- | Rs. 0.25 per bottle subject to a minimum of Rs. 1,000/- per annum. |
| (18) For bottling of country liquor and blended country liquor. | --- | Rs. 3/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 5,000/- per annum. |

(19) For bottling of beer	---	Rs. 0.40/- per bottle subject to a minimum of Rs. 80,000/- per month.
(20) For bottling of wines and milk punch without using rectified spirit/extra neutral alcohol for fortification and manufactured by a process of natural fermentation of fruits only.	---	Rs. 3/- per case of capacity not exceeding 9 BL or in proportionate for bigger packing subject to a minimum of Rs. 1,000/- per annum.
(21) For bottling of wines and milk punch manufactured by using rectified spirit/extra neutral alcohol for fortification/ /preservation.	---	Rs. 3.00/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 3,000/- per month.
(22) For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor.	---	Rs. 3/- per case of capacity not exceeding 9 bulk litre or in proportionate for any bigger or smaller packing subject to a minimum of Rs. 3,000/- per month.
(23) For bottling of foreign liquor other than Indian made foreign liquor, beer, milk punch and wines.	---	Rs. 0.60/- per bottle subject to a minimum of Rs. 3,000/- per month.
(24) For bottling of products like liqueur creams and similar such products by cottage industry/household industry.	---	Rs. 2/- per case of capacity not exceeding 9 bulk litre or in proportionate for any bigger or smaller packing subject to a minimum of Rs. 1,000/- per annum.

Explanation – I. For the purpose of items (17) to (24), “bottle” means a bottle of any volume not exceeding 1 litre. In case of transfer of any excisable article from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees.

Explanation – II. “Denatured spirituous preparations” means preparation made out of denatured spirit, such as, french polish, thinner, varnish, dyes and colours.

Explanation – III. Where, the licensee is liable to pay minimum fee per month specified in items (19), (22) and (23) in advance on the first working day of every month, such amounts towards advance fee so paid by the licensee shall be adjusted against the fees payable for bottling of respective excisable articles during that respective month. In case the licensee fails to bottle excisable articles equivalent to the specified bottling fees deposited, the balance amount fees deposited shall not be refunded or adjusted.

Explanation – IV. Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence agreement/bottling for other manufacturers/ concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, it shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.

(II) SALE:

- | | | |
|---|-----|--|
| (1) For wholesale of Indian made foreign liquor | --- | Rs. 75,000/-. |
| (2) For wholesale of country liquor by using carboys/colso/jars | --- | Rs. 5,000/-. |
| (3) For wholesale of country liquor not covered by item (2) above and whose turnover does not exceed Rs. 50.00 lakh. | --- | Rs. 20,000/-. |
| (4) For wholesale of country liquor not covered under item (2) above and whose annual turnover exceeds Rs. 50.00 lakh. | --- | Rs. 25,000/-. |
| (5) For wholesale of foreign liquor imported from outside India. | --- | Rs. 55,000/-. |
| (6) For wholesale of Indian made foreign liquor and/or country liquor and for an additional licence in respect of item (5) above in the existing licensed premises. | --- | Rs. 15,000/- in addition to the fees specified for such licence |
| (7) For retail sale of foreign liquor for consumption in the premises, | | |
| (i) Hotel with 3 Star or above category issued by Ministry of Tourism, Government of India, and/or having 'A' category issued by Tourism Department, Government of Goa. | --- | Rs. 3,50,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists). |
| (ii) Hotel with 2, 3 or 4 star category issued by Ministry of Tourism, Government of India and/or having 'B' category issued by Tourism Department, Government of Goa. | --- | Rs. 75,000/- (No fees shall be charged for sale at additional point duly intimated to the Excise Authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists). |
| (iii) Additional fee for hotel having casino licence issued by the Government of Goa irrespective of any category. | --- | Rs. 1,50,000/-. |
| (iv) Hotel with 'C' category issued by Tourism Department, Government of Goa and having a swimming pool. | --- | Rs. 40,000/-. |
| (v) Hotel with 'C' category issued by Tourism Department, Government of Goa but not having a swimming pool. | --- | Rs. 20,000/-. |
| (vi) Other shops (bar and restaurants),- | | |
| (a) located within the limits of "A" class municipality/the Corporation of the City of Panaji/coastal village. | --- | Rs. 6,000/-. |
| (b) located within the limits of "B"/"C" class municipality. | --- | Rs. 4,500/-. |
| (c) located in village other than coastal village. | --- | Rs. 3,000/-. |

(8) For retail sale of foreign liquor in packed bottles. --- Rs. 8,000/-.

(9) For retail sale of Indian made foreign liquor and country liquor for consumption in the premises,—

- | | |
|--|---------------------|
| (i) Hotel having 'A' category issued by the Tourism Department, Government of Goa, and having 5 star or above category issued by the Ministry of Tourism, Government of India. | --- Rs. 3,75,000/-. |
| (ii) Hotel having 'A' category, issued by Tourism Department, Government of Goa and having 4 Star or below category, issued by Ministry of Tourism, Government of India. | --- Rs. 2,00,000/-. |
| (iii) Hotel having 'A' category issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India. | --- Rs. 1,75,000/-. |
| (iv) Hotel having 'B' category issued by the Tourism Department, Government of Goa, and having any star category issued by the Ministry of Tourism, Government of India. | --- Rs. 1,00,000/-. |
| (v) Hotel having 'B' category issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India | --- Rs. 75,000/-. |
| (vi) Additional fees for hotel having casino licence issued by the Government of Goa, irrespective of any category. | --- Rs. 1,50,000/-. |
| (vii) Hotel with 'C' category issued by the Tourism Department, Government of Goa, and having a swimming pool. | --- Rs. 60,000/-. |
| (viii) Hotel with 'C' category issued by the Tourism Department, Government of Goa, but not having a swimming pool. | --- Rs. 40,000/-. |
| (ix) Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated within the limits of 'A' class Municipality/the Corporation of the City of Panaji/coastal village. | --- Rs. 15,000/-. |
| (x) Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated within the limits of "B"/"C" class Municipality. | --- Rs. 9,000/-. |
| (xi) Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated in a village other than coastal village. | --- Rs. 6,000/-. |
| (xii) Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated within the limits of 'A' class Municipality/the Corporation of the City of Panaji/ coastal village. | --- Rs. 30,000/-. |
| (xiii) Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a town/city of "B"/"C" class Municipality other than coastal village. | --- Rs. 19,000/-. |
| (xiv) Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a village other than coastal villages. | --- Rs. 11,000/-. |

Explanation.— Rates of fees specified in items (ix), (x), (xi), (xii), (xiii) and (xiv) above shall be applicable exclusively for sale at one point only. Every, duly approved, additional point of sale of liquor shall be charged additional fee @ 50% of annual licence fee for the respective category.

(10) For retail sale of Indian made foreign liquor and country liquor in packed bottles within the limits of, —

(i) 'A' class municipality/the Corporation of the City of Panaji/ /coastal village.	---	Rs. 15,000/-.
(ii) "B"/"C" class municipality.	---	Rs. 9,000/-.
(iii) village other than coastal village.	---	Rs. 6,000/-.

(11) For retail sale of country liquor,—

(i) 'A' class municipality/the Corporation of the City of Panaji/ /coastal village.	---	Rs. 4,000/-.
(ii) "B"/"C" class municipalities.	---	Rs. 2,500/-.
(iii) village other than coastal village.	---	Rs. 2,000/-.

(12) For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on luxury vessel/craft carrying passengers for entertainment,—

(i) if such vessel/craft having a licence for gambling or casino,—		
(a) vessel/craft having capacity less than 50 passengers to ply	...	Rs. 9,00,000/-.
(b) vessel/craft having capacity of 50 passengers or above but not exceeding 200 passengers to ply.	...	Rs. 18,00,000/-.
(c) vessel/craft having capacity of more than 200 passengers to ply.	...	Rs. 35,00,000/-.
(ii) vessels/craft other than covered by item (i) above	...	Rs. 1,00,000/-.

Explanation.— Vessel/craft shall be registered under the Inland Vessels Act, 1917 (Central Act 1 of 1917) or holding a licence issued under the Goa Ports Rules, 1983. The capacity of passengers to be considered as per certificate of registration of the vessel/craft.

(13) For wholesale sale of rectified spirit or absolute alcohol or both. --- Rs. 10,000/-.

(14) For retail sale of rectified spirit or absolute alcohol or both. --- Rs. 1,000/-.

(15) For wholesale sale of denatured spirit. --- Rs. 5,000/-.

(16) For retail sale of denatured spirit. --- Rs. 1,000/-.

(17) For wholesale sale of denatured spirituous preparations. --- Rs. 1,000/-.

(18) For retail sale of denatured spirituous preparations. --- Rs. 500/-.

(19) For retail sale of liquor in packed bottles and for consumption, other than by category hotels, within the limits of coastal villages of Pernem, Quepem and Canacona Talukas and the coastal area within the limits of Canacona Municipal Council. --- Exempted from payment of licence fee to the extent of 25% of the existing rates.

Explanation – I. 'Additional point of sale' means sale at place other than approved by the Licensing Authority and includes display of liquor/temporary counter/mini-bars. In any case, additional point duly authorized shall not be allowed to be operated in the premises not geographically contiguous.

Explanation – II. For the purpose of the items (7), (9) and (10) above:— (a) 'A' class municipality means the municipal council of Margao, Mormugao, Mapusa or any other municipal council so declared by the Government from time to time. (b) 'Town' means the municipal area so declared by the Government in the State of Goa. (c) 'Village' means a village so declared by the Government in the State of Goa. (d) 'Coastal village' means the area of the village within limits of one kilometer from the high tide line all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

Explanation – III. For the purpose of item (12) above, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessel/craft on which sale of liquor takes place and the owner of such vessel/craft shall be responsible for the safety of the passengers thereon.

(III) TRANSFER OR SHIFTING OF LICENSE:

Sr. No.	Categories	Fees for transfer or shifting of licence
1	2	3
(1)	Retail sale of Indian made foreign liquor and country liquor in sealed bottles/consumption in premises.	--- Rs. 60,000/-.
(2)	Retail sale of Indian made foreign liquor and country liquor in a hotel.	--- Rs. 1,00,000/-.
(3)	Retail sale of foreign liquor in a hotel.	--- Rs. 1,00,000/-.
(4)	Retail sale of foreign liquor other than in hotel.	--- Rs. 50,000/-.
(5)	Retail sale of liquor on luxury vessel/craft carrying passengers for entertainment,—	
	(i) if such vessel/craft is having a licence for gambling or casino.	--- Rs. 25,00,000/-.
	(ii) vessel/craft other than covered by item (i) above.	--- Rs. 1,00,000/-.
(6)	Retail sale of rectified spirit.	--- Rs. 2,000/-.
(7)	Retail sale of denatured spirits.	--- Rs. 2,000/-.
(8)	Retail sale of denatured spirituous preparation.	--- Rs. 2,000/-.
(9)	Wholesale of liquor other than country liquor.	--- Rs. 1,00,000/-.
(10)	Wholesale of country liquor.	--- Rs. 1,00,000/-.
(11)	Wholesale sale of denatured spirit.	--- Rs. 2,000/-.
(12)	Wholesale sale of rectified spirit.	--- Rs. 2,000/-.
(13)	Wholesale sale of denatured spirituous preparations.	--- Rs. 2,000/-.
(14)	Wineries undertaking natural fermentation for manufacturing of wine.	--- Rs. 50,000/-.
(15)	Winery manufacturing wine with use of rectified spirit/extra neutral alcohol for fortification.	--- Rs. 50,000/-.
(16)	Distillery.	--- Rs. 12,00,000/-.
(17)	Brewery.	--- Rs. 12,00,000/-.
(18)	Bottling of country liquor.	--- Rs. 30,000/-.
(19)	Blending of country liquor.	--- Rs. 30,000/-.

Explanation:— The above transfer or shifting fee shall be applicable for transfer of a licence to a person other than the family member of the transferor:—

Provided that a fee equivalent to 10% of the processing fee shall be levied for transfer of licence to a family member, namely, spouse, father, mother, son, daughter, brother and sister or by way of inheritance or through any other mode without consideration.

(IV) IMPORT AND EXPORT:

- | | |
|--|---|
| <p>(1) For each permit/No objection certificate for import of beer, ---
Indian made foreign liquor, foreign liquor and bottled wines.</p> | <p>Application fee of Rs. 08/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/receipt.</p> |
| <p>(2) For each permit/No objection certificate for import of bottled ---
wines in the State of Goa, from the rest of India.</p> | <p>Application fee of Rs. 10/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/receipt.</p> |
| <p>(3) For each permit/No objection certificate for import of wine ---
wit natural fermentation, wine using rectified spirit or extra
neutral alcohol, rectified spirit, extra neutral alcohol, high
bouquet spirit, denatured spirit, concentrates, grain spirit,
malt spirit, etc.</p> | <p>Application Fee of Rs. 1,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/no objection certificate.</p> |
| <p>(4) For each permit/No objection certificate for export of ---
excisable article outside the State of Goa.</p> | <p>Application fee of Rs. 1,010/- Shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.</p> |
| <p>(5) For revalidation, extension of each permit/No objection ---
Certificate for import/export of excisable article before the
expiry of the said permit/No Objection Certificate.</p> | <p>Application fee of Rs. 1,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.</p> |
| <p>(6) For extension of each permit/No Objection Certificate for ---
import/export of excisable article after the expiry of the
said permit/No Objection Certificate.</p> | <p>Application fee of Rs. 2,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.</p> |
| <p>(7) For cancellation of import permit/export permit/No ---
Objection. Certificate.</p> | <p>Application fee of Rs. 5,010/- shall be levied. Cancellation of permit/No objection certificate shall not be allowed more than twice a year without prior approval of the Government.</p> |

(8) For amendment or any alterations of any entries in the --- permits/ No Objection Certificate

Application fee of Rs. 500/- shall be levied. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.

(9) Fee for import of foreign liquor or Indian made foreign liquor in the State of Goa from outside India or import from the rest of India or transportation from the Custom Station in the State of Goa and its sale in the State of Goa for brands whose strength is below 80 U.P., ---

(i) whose maximum retail price does not exceed Rs. 100/- per	--- Rs. 25/- per bulk litre. 750 ml.
(ii) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 185/- per 750 ml.	--- Rs. 65/- per bulk litre. exceed
(iii) whose maximum retail price exceeds Rs. 185/- but does not exceed Rs. 245/- per 750 ml.	--- Rs. 80/- per bulk litre.
(iv) whose maximum retail price exceeds Rs. 245/- but does not exceed Rs. 425/- per 750 ml.	--- Rs. 90/- per bulk litre.
(v) whose maximum retail price exceeds Rs. 425/- but does not exceed Rs. 625/- per 750 ml.	--- Rs. 105/- per bulk litre.
(vi) whose maximum retail price exceeds Rs. 625/- but does not exceed Rs. 975/- per 750 ml.	--- Rs. 230/- per bulk litre.
(vii) whose maximum retail price exceeds Rs. 975/- but does not exceed Rs. 1,275/- per 750 ml.	--- Rs. 300/- per bulk litre.
(viii) whose maximum retail price exceeds Rs. 1,275/- but does not exceed Rs. 1,600/- per 750 ml.	--- Rs. 325/- per bulk litre.
(ix) whose maximum retail price exceeds Rs. 1,600/- but does not exceed Rs. 1,790/- per 750 ml.	--- Rs. 360/- per bulk litre.
(x) whose maximum retail price exceeds Rs. 1,790/- but does not exceed Rs. 2,075/- per 750 ml.	--- Rs. 385/- per bulk litre.
(xi) whose maximum retail price exceeds Rs. 2,075/- but does not exceed Rs. 3,500/- per 750 ml.	--- Rs. 630/- per bulk litre.
(xii) whose maximum retail price exceeds Rs. 3,500/- but does not exceed Rs. 5,100/- per 750 ml.	--- Rs. 1,080/- per bulk litre.
(xiii) whose maximum retail price exceeds Rs. 5,100/- but does not exceed Rs. 10,500/- per 750 ml.	--- Rs. 1,750/- per bulk litre.
(xiv) whose maximum retail price exceeds Rs. 10,500/- but	--- Rs. 2,000/- per bulk litre.

Note:— An additional fee of Rs. 200/- per bulk litre in addition to the fee stipulated in item (9) above shall be charged for Indian made foreign liquor or foreign liquor, other than wine with or without rectified spirit/milk punch/concentrates/malt spirit and the like, imported from rest of India/imported from outside India or transported from the Custom Station into the State of Goa and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.

(10) Fee for import of foreign liquor or Indian made foreign liquor other than milk punch, wine with or without using rectified spirit/ extra neutral alcohol and beer from outside India or imported from the rest of India or from the Custom Bonded Warehouse and sold in the State of Goa, whose strength is above 80 U.P.,---

(i) whose alcoholic strength does not exceed 5% v/v.	--- Rs. 27/- per bulk litre.
(ii) whose alcoholic strength exceeds 5% v/v	--- Rs. 30/- per bulk litre.

(11) Fee for Beer imported from outside India or transported from a Custom Station or imported from the rest of India and sold in the State of Goa,—

- | | | |
|--|-----|--------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 75/- per bottle of 650 ml. | --- | Rs. 22/- per bulk litre. |
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 75/- per bottle of 650 ml. | --- | Rs. 26/- per bulk litre. |
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 83/- per bottle of 650 ml. | --- | Rs. 30/- per bulk litre. |
| (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 83/- per bottle of 650 ml. | --- | Rs. 38/- per bulk litre. |

(12) Fee for milk punch and wine imported from outside India or from Customs Bonded Warehouse or imported from the rest of India and sold in the State of Goa either using or not using the rectified spirit or extra neutral alcohol, for fortification or preservation or fermentation and manufactured by process of natural fermentation of fruits only, —

- | | | |
|--|-----|---------------------------|
| (i) whose maximum retail price does not exceed Rs. 100/- per 750 ml. | --- | Rs. 6/- per bulk litre. |
| (ii) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 210/- per 750 ml. | --- | Rs. 25/- per bulk litre. |
| (iii) whose maximum retail price exceeds Rs. 210/- but does not exceed Rs. 310/- per 750 ml. | --- | Rs. 35/- per bulk litre. |
| (iv) whose maximum retail price exceeds Rs. 310/- but does not exceed Rs. 510/- per 750 ml. | --- | Rs. 70/- per bulk litre. |
| (v) whose maximum retail price exceeds Rs. 510/- but does not exceed Rs. 1,100/- per 750 ml. | --- | Rs. 145/- per bulk litre. |
| (vi) whose maximum retail price exceeds Rs. 1,100/- but does not exceed Rs. 2,000/- per 750 ml. | --- | Rs. 300/- per bulk litre. |
| (vii) whose maximum retail price exceeds Rs. 2,000/- but does not exceed Rs. 5,000/- per 750 ml. | --- | Rs. 500/- per bulk litre. |
| (viii) whose maximum retail price exceeds Rs. 5,000/- per 750 ml. | --- | Rs. 725/- per bulk litre. |

(13) Fee for concentrates of scotch, malt spirit or any other spirits used as additives for manufacture of Indian made foreign liquor/high bouquet spirit, imported from outside India or from Custom Bonded Warehouse.

Rs. 11/- per bulk litre.

(14) Fee for alcohol other than for use in pharmaceutical units, imported from outside India or from Custom Bonded Warehouse.

Rs. 5/- per bulk litre.

(15) Fee for alcohol for use in pharmaceutical units, imported from outside India or from Custom Bonded Warehouse.

Rs. 5/- per bulk litre.

(16) Fee for alcohol imported for manufacture of Tequila like Agave Spirit etc. imported from outside India or from Custom Bonded Warehouse.

Rs. 11/- per bulk litre.

(17) Perfumed spirit/perfumed alcohol concentrate for preparation of toilet preparation, imported from outside India or from Custom Bonded Warehouse.	---	Rs. 2/- per bulk litre.
(18) Health surcharge on items (9) to (12) above.	---	2% of actual fee.
(19) Fee for import of excisable articles into the State of Goa from the rest of India,—		
(i) industrial alcohol/rectified spirit other than base material for manufacture of Indian made foreign liquor and pharmaceutical units.	---	Rs. 5/- per bulk litre.
(ii) alcohol for use in pharmaceutical unit.	---	Rs. 5/- per bulk litre.
(iii) perfumed spirit/perfumed alcohol concentrate for toilet preparations.	---	Rs. 2/- per bulk litre.
(20) Fee for import of malt spirit or grape spirit or high bouquet spirit or additives and the like from the rest of India into the State of Goa.	---	Rs. 6/- per bulk litre.
(21) Fee for import of rectified spirit for the purpose of manufacturing extra neutral alcohol/neutral spirit/ /silent spirit by re-distillation and export as well.	---	Rs. 4/- per bulk litre.
(22) Fee for alcohol imported for manufacture of Tequila like Agave Spirit, etc.	---	Rs. 11/- per bulk litre.
(23) Fee for export of Indian made foreign liquor/beer/high bouquet spirit/alcohol/malt spirit/grain spirit and grape spirit, etc.,—		
(i) Indian made foreign liquor whose strength is below 80 U.P.	---	Re. 1.00/- per bulk litre.
(ii) Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P.	---	Re. 1.00/- per bulk litre.
(iii) Beer.	---	Re. 0.50/- per bulk litre.
(iv) Wine.	---	Re. 0.50/- per bulk litre.
(v) High bouquet spirit.	---	Rs. 10/- per bulk litre.
(vi) Alcohol.	---	Rs. 0.50/- per bulk litre.
(vii) Malt Spirit.	---	Rs. 10/- per bulk litre.
(viii) Grape spirit.	---	Rs. 10/- per bulk litre.
(ix) Grain spirit.	---	Rs. 10/- per bulk litre.
(x) Concentrated Alcoholic Beverage/Scotch	---	Rs. 10/-per bulk litre.

(V) MISCELLANEOUS:

- | | |
|--|---|
| (1) Fee for retail sale of liquor in packed bottles for keeping the shop open upto one hour after the prescribed time. | --- A surcharge of 50% of the licence fee |
| (2) Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the licensed premises by keeping the licensed premises open for serving the clientele beyond 11.00 p.m. but upto 5.00 a.m.,— | |
| (i) in case of hotel with 5 star category and above. | --- Lumpsum surcharge of Rs. 5,00,000/- in addition to the annual licence fee for all the licences. |
| (ii) in case of hotel with 2, 3 or 4 star and/or with 'A' category. | --- Lumpsum surcharge of Rs. 3,00,000/- in addition to the annual licence fee for all the licences. |
| (iii) in case of hotel with 'B' category. | --- Lumpsum surcharge of Rs. 2,00,000/- in addition to the annual licence fee for all the licences. |
| (iv) in case of hotel with 'C' category issued by Tourism Department, Government of Goa and having a swimming pool. | --- Lumpsum surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences. |
| (v) in case of hotel with 'C' category issued by Tourism Department, Government of Goa but not having a swimming pool. | --- Lumpsum surcharge of Rs. 50,000/- in addition to the licence fee for all the licences. |
| (3) Fee for retail sale of Indian made foreign liquor and country liquor and foreign liquor, for consumption in the licensed premises situated in a coastal village or within the limits of the Corporation of the City of Panaji or of the Municipality of Mormugao/Margao/Ponda/Mapusa, keeping the licensed premises open for serving the clientele,— | |
| (i) beyond 11:00 p.m. but upto 1:00 a.m. | --- A surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences. |
| (ii) beyond 1:00 a.m. but upto 4:00 a.m. | --- A surcharge of Rs. 4,00,000/- in addition to the licence fee for all the licences. |
| I | |
| (4) Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the licensed premises other than covered in item (3) above, keeping the licensed premises open for serving the clientele beyond 11:00 p.m. but upto 1:00 a.m. | --- A surcharge of 100% licence fee in addition to the licence fee for all the licences. |
| (5) Fee for sale of liquor keeping the licensed premises open on weekly closure day except on the day declared as a "dry day". | --- A surcharge of 100% licence fee of Indian made foreign liquor/and/or country liquor/and/or foreign liquor, in addition to the licence fee for all the licences. |

(6) Fee for an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption, —

Period	Licence Fee for retail sale of liquor from 9.00 a.m. upto 11.00 p.m.	Additional Fee for sale of liquor from 11.00 p.m. upto 1.00 a.m.
(1)	(2)	(3)
(i) For a period less than 2 days.	— Rs. 1,000/- ...	Rs. 2,000/-
(ii) For a period exceeding 2 days but not exceeding 7 days.	— Rs. 4,000/- ...	Rs. 8,000/-
(iii) For occasional licence for retail sale of liquor for consumption upto 11:00 p.m. for special occasion/event in club/open place/enclosed premises where entry fee is charged for the guests, the following licence fee shall be charged, namely:—		
(a) upto 100 guests.	Rs. 5,000/- per day.	—
(b) 101 to 500 guests.	Rs. 10,000/- per day.	—
(c) 501 to 1,000 guests.	Rs. 50,000/- per day.	—
(d) 1,001 to 5,000 guests.	Rs. 1,00,000/- per day.	—
Note : The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged.		
(e) Above 5,000 guests.	Rs. 6,00,000/- per day.	—
Note : The above licence fee shall cover upto 6 points and for every additional point above six points, an additional fee of Rs. 1,00,000/- for additional point shall be charged.		
(iv) For occasional licence for retail sale of liquor for consumption, by any licence holder, conducting the following licence fee shall be charged, namely:—		
(a) upto 100 guests.	Rs. 5,000/- per day.	—
(b) 101 to 500 guests.	Rs. 10,000/- per day.	—
(c) 501 to 1,000 guests.	Rs. 50,000/- per day.	—
(d) 1,001 to 5,000 guests.	Rs. 1,00,000/- per day.	—
Note: The above licence fee shall cover only one point and for every additional point 50% of licence fee will be charged.		
(e) Above 5,000 guests.	Rs. 6,00,000/- per day.	—
Note : The above licence fee shall cover upto 6 points and for every additional point above 6 points, an additional fee of Rs. 1,00,000/- for every additional point shall be charged.		
(v) For any premises, other than that covered under sub-items (iii) and (iv) above, for retail sale of liquor for consumption, within or around the licenced premises and where entry fee is charged for guests, the following licence fee shall be charged, namely:—		
(a) upto 50 guests per day.	Rs. 2,50,000/- per annum.	—
(b) 51 to 100 guests per day	Rs. 5,00,000/- per annum.	—
(c) 101 to 500 guests per day	Rs. 7,50,000/- per annum.	—
(d) 501 to 1,000 guests per day	Rs. 10,00,000/- per annum.	—
(e) Above 1,000 guests per day	Rs. 50,00,000/- per annum.	—

Note: The above licence fee shall not cover such special occasion/event held on such day(s) as may be notified by the Commissioner of Excise. On such day(s) as notified by the Commissioner of Excise, the licensee shall have to obtain an occasional licence.

(vi) For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption:—			
(a) for a period exceeding 7 days but not exceeding 30 days.	---	Rs. 15,000/- ...	Rs. 15,000/-
(b) for period exceeding 30 days but not exceeding 60 days.	---	Rs. 30,000/- ...	Rs. 30,000/-
(c) for a period exceeding 60 days but not exceeding 180 days.	---	Rs. 50,000/- ...	Rs. 50,000/-
(d) for seasonal licence for temporary structure/shacks in a Government property.	---	Rs. 15,000/- ...	Rs. 15,000/-
(e) for seasonal licence for temporary structure in a private property.	---	Rs. 20,000/- ...	Rs. 20,000/-

Explanation.— “Seasonal licence” means the licence issued for sale of liquor during the period commencing from month of October upto the month of May in a calendar year.

(vii) For occasional licence for retail sale of liquor in connection with ball room dance for one night from 9.00 p.m. to 5.00 a.m.	---	Rs. 500/-
---	-----	-----------

7. Fee for recording of label:

(i) Fee per label per annum for recording and renewal of brand or label for Indian made foreign liquor/foreign liquor other than milk punch, wine with or without rectified spirit and Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India, and sold in the State of Goa for brands,—		
(a) whose maximum retail price does not exceed Rs. 525/- per 750 ml.	---	Rs. 20,000/- per label per annum.
(b) whose maximum retail price exceeds Rs. 525/- per 750 ml.	...	Rs. 30,000/- per label per annum.
(ii) Fee per label per annum for recording and renewal of brand or label of wine without rectified spirit /extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only, in the State of Goa/imported from the rest of India/imported from outside India or from a Custom Station,—		
(a) whose maximum retail price does not exceed Rs. 100/- per bottle of 750 ml.	---	Rs. 4,000/- per label per annum.
(b) whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 500/- per bottle of 750 ml.	---	Rs. 12,000/- per label per annum.
(c) whose maximum retail price exceeds Rs. 500/- per bottle of 750 ml.	---	Rs. 20,000/- per label per annum.
(iii) Fee per label per annum for recording and renewal of brand or label of wine with rectified spirit/extra neutral alcohol for fortification/preservation, manufactured in the State of Goa/ imported from the rest of India/outside India or from a Custom Station.	---	Rs. 14,000/- per label per annum.
(iv) Fee per label per annum for recording and renewal of label or brand of Beer manufactured in the State of Goa/imported	---	Rs. 22,000/- per label per annum.

from rest of India/imported from outside India.

(v) Fee for recording and renewal of label of Beer or brand of beer manufactured by the pub brewery/ microbrewery for consumption in the licensed premises itself, if bottled.	---	Rs. 6,000/- per label per annum.
(vi) Fee for recording and renewal of label of Beer or brand of Beer manufactured by the pub brewery/microbrewery And sold outside the licensed premises in bottles/kegs.	---	Rs. 12,000/- per label per annum.
(vii) Fee per label per annum for recording and renewal of label or brand of blended country liquor using rectified spirit.	---	Rs. 12,000/- per label per annum.
(viii) Fee per label per annum for recording and renewal of label or brand of country liquor and blended country liquor other than covered under sub-item (xi) above,—		
(a) whose maximum retail does not exceed Rs. 200/-.	---	Rs. 3,000/- per label per annum.
(b) whose maximum retail price exceeds Rs. 200/-.	---	Rs. 5,000/- per label per annum.

Explanation.— Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/bottling for other manufacturers/ concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional fee of Rs. 5,000/- for recording of label and a renewal fee of Rs. 2,500/- for each label, irrespective of the maximum retail price.

(ix) For recording and renewal of label of brand like liqueur creams and similar products by cottage industry/ household industry.	---	Rs. 4,000/- per label per annum.
--	-----	----------------------------------

(8) Processing fee,—

(i) for processing of the application for issuing a licence for retail sale of Indian made foreign liquor/country liquor for consumption/packed bottles.	---	Rs. 60,000/-
(ii) for processing of the application for issuing a licence for wholesale of any type of liquor.	---	Rs. 1,00,000/-
(iii) for processing of the application for issuing a licence for retail sale of foreign liquor for consumption in the licensed premises/in packed bottles.	---	Rs. 60,000/-
(iv) for processing of the application for grant of an additional licence for retail sale of foreign liquor for consumption in the licensed premises/packed bottles to the licensee already holding a licence for retail sale of Indian made foreign liquor and country liquor for consumption in licensed premises/packed bottles.	---	Rs. 6,000/-
(v) for processing of the application for change of licence to manufacture wine from rectified spirit/extra neutral alcohol to natural fermentation and vice versa.	---	Rs. 50,000/-.
(vi) for processing of the application for grant of licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on vessel/craft used for the purpose of gambling/having licence for casino.	---	Rs. 25,00,000/-
(vii) for processing of the application for issuing a licence for wholesale/retail sale of extra neutral alcohol/rectified	---	Rs. 10,000/-.

spirits/denatured spirit/denatured spirituous preparation.

- | | | |
|--|-----|---------------|
| (viii) for processing of the application for issuing a licence for possession of rectified spirit/extra neutral alcohol/ /denatured spirit by industrial unit. | --- | Rs. 30,000/-. |
| (x) for processing of the application for issuing a licence for bottling of country liquor. | --- | Rs. 30,000/-. |
| (xi) for processing of the application for issuing a licence for blending of country liquor. | --- | Rs. 30,000/-. |

Explanation.— *In case where the application referred to in sub-items (i), (ii), (iii) and (iv) above are rejected by the Commissioner the applicant shall be entitled for refund in excess of Rs. 5,000/- only.*

(9) Licence fee for possession, storage and transfer of excisable articles,—

- | | | |
|--|-----|-------------------------|
| (i) Licence fee for Bonded warehouse. | --- | Rs. 15,000/- per annum. |
| (ii) Licence fee for storage of duty paid excisable articles other than bonded warehouse. | --- | Rs. 7,500/- per annum. |
| (iii) Licence fee for possession of denatured spirit/rectified spirit/extra neutral alcohol/absolute alcohol/any other spirit, for industrial use, other than liquor manufacturing units,— | | |
| (a) Upto 49,999 bulk litre. | --- | Rs. 40,000/- per annum. |
| (b) 50,000 bulk litre and above. | --- | Rs. 60,000/- per annum. |

Note : *The fee specified at sub-items (i) to (iii) above are also applicable for renewal of permits/licences, as the case may be.*

- | | | |
|--|-----|-------------------------|
| (iv) Licence fee for possession of liquor more than the prescribed limit for personal consumption upto 100 bottles of 750ml/1000 ml. | --- | Rs. 2,000/- per annum. |
| (v) Licence fee for possession of liquor for institutional purpose upto 200 bottles of 750ml/1000 ml. | --- | Rs. 3,000/- per annum. |
| (10) Fee for transfer or sale of alcohol/spirit/grain spirit/malt spirit and any other spirit for the purpose of manufacture of Indian made foreign liquor/country liquor/high bouquet spirit/malt spirit/grape spirit/concentrate scotch and any other spirit within the State of Goa. | --- | Rs. 5/- per bulk litre. |
| (11) Fee for transfer or sale of high bouquet spirit/concentrated scotch for the manufacture of Indian made foreign liquor/ /country liquor within the State of Goa. | --- | Rs. 4/- per bulk litre. |
| (12) Fee for transfer or sale of alcohol to any pharmaceutical unit within the State of Goa from any other unit. | --- | Rs. 3/- per bulk litre. |

Explanation.— *For the purpose of computation of maximum retail price/volume in order to compute the excise duty, fee and label recording fee in standard manner, 60 ml., 90 ml., 180 ml., 375 ml. and above 750 ml. shall be rounded to 750 ml., in case of foreign liquor/Indian made foreign liquor and wine. In case of beer, 325 ml., 330 ml., 500 ml. and above 650 ml. shall be rounded to 650 ml.*

Note 1: *Every label affixed on the bottle/pouch and external container shall display the maximum retail price. Every distillery/ brewery/winery/country liquor manufacturer/and importer of liquor from within India and outside India shall, declare the maximum retail price of label in force to the Excise Department and affix the same on the product failing which the label shall be deemed to be cancelled.*

Note 2: Any revision in the maximum retail price slab during the financial year in which the same has been duly recorded, the label will have to be recorded afresh by paying the difference fee. No refund of the fee shall be made in case of downward revision in the maximum retail price slab.

Note 3: All types of Indian made foreign liquor, wines manufactured or imported for supply to the Canteen Stores Department, shall clearly mention the word "for Canteen Stores Department only" in the label affixed on the bottle/container/packing.

Note 4: In addition to the maximum retail price, the manufacturer shall record the value of the refundable bottle deposit prominently and legibly on the label.

VI OTHER FEES

(1) Fee for NOC, Import/Export permits and transportation of Molasses (see Rule 18A of Goa Excise Duty Act & Rules 1964)

Item No.	Particulars	Rates of fees
(1)	Processing fee for grant of licences for possession of molasses	Rs.25,000/-
(2)	Licence fee for possession of molasses	Rs.25,000/- per annum
(3)	For import of molasses into the State of Goa for use other than manufacture of potable alcohol.	Rs. 150/- per M.T.
(4)	For export of molasses outside the State of Goa, including outside the Country.	Rs. 300/- per M.T.
(5)	For transportation of molasses within the State of Goa and not covered by items (1) and (2) hereinabove.	
	a. For use in the manufacture of potable alcohol.	Rs. 150/- per M.T.
	b. For use other than in the manufacture of potable alcohol	Rs. 300/- per M.T.

(2) Fee for Permit for transport of liquor for personal consumption in other State (see Rule 19-B of Goa Excise Duty Act & Rules 1964)

Rule 19B: Any person going out of [Goa] may obtain a permit granted by the Excise Commissioner from any licensed liquor premises for the retail sale of liquors in sealed bottles on payment of **Rs.20/- per permit**. The permit shall be issued in the prescribed form authorizing the person to carry with him duty paid I.M.F. Liquor or Imported foreign liquor in such quantities as is specified in the State or Union Territory where the import of such liquor is permitted, subject to such conditions as the Commissioner may impose.

(3) Fee for transport of imported liquor from custom bonded warehouse (see Rule 19C of Goa Excise Duty Act & Rules 1964)

Rule 19C: Transport of imported liquor from custom bonded warehouse. – Any manufacturer/wholesale dealer intending to transport imported liquor to other States shall obtain a permit in Form E-7C to transport such liquor from custom bonded warehouse situated in this State upto check-post, from the Commissioner, upon payment of Rs.2,000/- (Rupees Two Thousand only) per permit.

(4) Fee for establishment of pub brewery/micro brewery [see Rule 41 (2A) and Rule 41(2B) of Goa Excise Duty Act & Rules 1964]

Rule 41 (2A): Any person desirous of obtaining licence to establish pub brewery/microbrewery for manufacturing beer **for sale and consumption on the premises itself** shall pay amount of **Rs.2 lakh**.

Rule 41(2B): Any person desirous of obtaining licence to establish pub brewery/microbrewery for manufacturing beer **for sale outside the premises** in bottles/kegs shall pay an amount of **Rs.4 lakhs**.

* * * * *

(5) Fee for License for Lease of the Licensed premises (see Rule 43B of Goa Excise Duty Act & Rules 1964)

Rule 43B: (1) The licensee holding a license issued under Rule 41 may lease the building and/or plant owned by him, or any part thereof, in respect of which he is holding such license, to any person (hereinafter referred to as the 'lessee of the license") by executing a Deed of Lease so as to authorize him to utilize it for the purpose of manufacturing liquor.

(2) The licensee, if he desires to assign any or all of his rights, under the licence issued to him under rule 43, to the lessee of the licensee, shall apply in Form E-12B to the Commissioner along with:-

(i) a challan for having credited into Government Treasury a sum of **Rs.10 lakhs**;

* * * * *

VII CONCESSIONS & EXEMPTIONS:

(1) Exemption of Sacramental Wine for religious purposes from License Fees and Excise Duties
(Notification No. FS/F.III/2-35/65/812 dated 03/02/1965 published in O.G. Series I No. 6 dated 11/02/1965)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby **exempts** the manufacture of sacramental wine intended for religious purposes **from the duty of excise and licence fee payable under the Act**, subject to the observance of all other restrictions and conditions in the Rules.

* * * * *

(2) Concession of license fees for wholesale license for sale of country liquor to All Goa Toddy Tappers Association (Notification No.1/1/2001-Fin(R&C) (VI)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa being of the opinion that reasonable grounds exist for doing so, hereby **exempts the All Goa Toddy Tappers Association from payment of licence fee for wholesale licence, as in excess of Rs.1,000/- (Rupees One Thousand Only)** for sale of country liquor in the jurisdiction of Salcete Taluka of the State of Goa only, effective from the financial year 2001-2002.

* * * * *

(3) Exemption of Excise Duty on samples of liquor drawn by Inspectors of Indian Standards Institution
(Notification No. Fin (Rev)/2-35/42/3305/74 dated 14/01/1975 published in O.G. Series II No. 43 dated 24/01/1975)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby **exempts from payment of excise duty** the samples of liquor mentioned below to be drawn by the Inspectors of Indian Standards Institution from the liquors manufactured in the Distilleries/ Breweries in the State who are holding licences from the said Institution.

Product	Quantity
(1) Indian Made Foreign Liquor other than Beer	One bottle of 750 ml each product and brand (six samples per annum)
(2) Beer	Two bottles of 650 ml of each brand (six samples per annum)

- (4) Concession on Excise Duty payable on IMFL to Defence Service Establishments**
(Notification No.1/1/2001-Fin(R&C) (VII) published in the Official Gazette, Series II No.27 (Extraordinary) dated 4/10/2000)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) and in supersession of the Government Notification No.1/2/94-Fin(R&C) dated 21-4-1998 published in the Official Gazette, Extraordinary, Series II No.4 dated 23-4-1998, the Government of Goa, being of the opinion that reasonable grounds exist for doing so, hereby **exempts Indian Made Foreign Liquor** to be supplied to/purchased by the Defense Service Establishment situated in the State of Goa, **from payment of so much of excise duty as may be in excess of 50% of the amount of excise duty leviable thereon**, provided prior authorization of the Commissioner of Excise is obtained before removal of Indian Made Foreign Liquor from bonded warehouses of manufacturing units/licensed wholesale dealers of Indian made foreign liquor.

- (5) Exemption of Excise Duty on loss of liquor on account of breakages and leakages stored in warehouses**
(Notification No.Fin(Rcv)/F.2-35/Audit/2/72 dated 26-9-74 Published in Official Gazette Series II, No. 27, dated 3-10-74)

Whereas there is a loss of excisable article, namely, liquor warehoused in bonded warehouses, due to breakages of bottles as also leakages ;

And whereas the dealers who have warehoused such liquor in the said warehouses are seeking exemption from payment of excise duty under the Goa, Daman and Diu Excise Duty Act, 1964 and the Rules framed thereunder;

And whereas the Government is satisfied that a reasonable ground exists for granting exemption from payment of Excise Duty on such loss of liquor on account of breakages and leakages upto one percent of the total quantity, while the bottles are stored in warehouses;

Now, therefore, in exercise of the powers under sub-section (1) of Section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 the Government of Goa, Daman and Diu hereby orders that---

(i) There shall be granted **exemption from payment of Excise Duty** under Rule 28 of the Goa, Daman and Diu Excise Duty Rules, 1964 to all dealers who have stored liquor in bonded warehouses on such quantity of liquor as may have been lost due to breakages or leakages.

Provided that **no such exemption shall be granted to a quantity of liquor in excess of one percent of the total quantity of liquor stored** in the bonded warehouses.

- (6) Exemption of License Fees for Wholesale License of Palm liquor by landlords of coconut groves receiving rent in kind**
(Notification No.Fin(Rcv)/2-35/PART/1/20141/69/dated 22-7-1971 Published in Official Gazette No.31, Series II dated 2-11-1972)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts all the landlords of coconut groves of the Union State of Goa, Daman and Diu who are receiving the rent thereof in kind, from the payment of the licence fee prescribed for wholesale vend of palm liquor subject to the following conditions:

1. The landlords shall only sell palm liquor which is received by them as rent towards the coconut trees tapped by the toddy tapper under the valid licence.
2. The palm liquor so received as rent shall be sold by wholesale only to the licensed liquor vendors.
3. The liquor shall be transported under transport permit issued by the Excise Inspector.
4. The landlords shall maintain accounts of their transactions in liquor stating:
 - (1) Name of the toddy tapper:
 - (2) Number of trees tapped by the tapper:
 - (3) Quantity and strength of palm liquor received as rent:
 - (4) Month to which it relates:
 - (5) Name and licence number of the liquor vendor to whom the liquor is sold:
 - (6) Number and date of transport permit:
 - (7) Quantity sold:
 - (8) Balance:

The landlords shall observe the provisions of the Goa, Daman and Diu Excise Duty Act, 1964 and the Goa, Daman and Diu Excise Duty Rules, 1964, to the extent they are not exempted therefrom by this Notification.

* * * * *

(7) Concession on Tree tax for tapping of coconut trees for drawing toddy

(Notification No. Fin(Rev)/2-35/part/4/B/73 dated 18-6-1974 Published in Official Gazette, Series II No.13 dated 27-6-1974)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government hereby exempts the tapping of coconut trees in Goa for drawing toddy for the purpose of manufacture of country liquor only from the payment of so much of tree tax leviable thereon as is in excess of rupees five per tree per annum, with effect from 1st July, 1974 and until further orders.

I * * * * *
VIII LIBRARY CESS

(Notification No. 1/2/2014-Fin(R&C) – 1/685 dated 24-03 2014 published in the Official Gazette Series I No.51 (Extraordinary No.2) dated 25/03/2014)

In exercise of the powers conferred by sub-section (1) of section 18 of the Goa Public Libraries Act. 1993 (Goa Act 14 of 1995), the Government of Goa hereby levies a library cess at the **rate of Rs. 1.50 per BL.**, in the form of a surcharge on the excise duty, other duties and on fees payable on Indian made foreign liquor, foreign liquor, beer, wine, manufactured in the state of Goa or imported from the rest of India into the state of Goa or imported from outside India or transported from the custom station into the state of Goa and/or India under the Goa Excise Duty Act, 1964 (Act 5 of 1964). This Notification shall come in force with effect from 1st day of April 2014.

* * * * *

Govt. Ptg. Press, Panaji-Goa—2092/100 Bks.—10/2017.

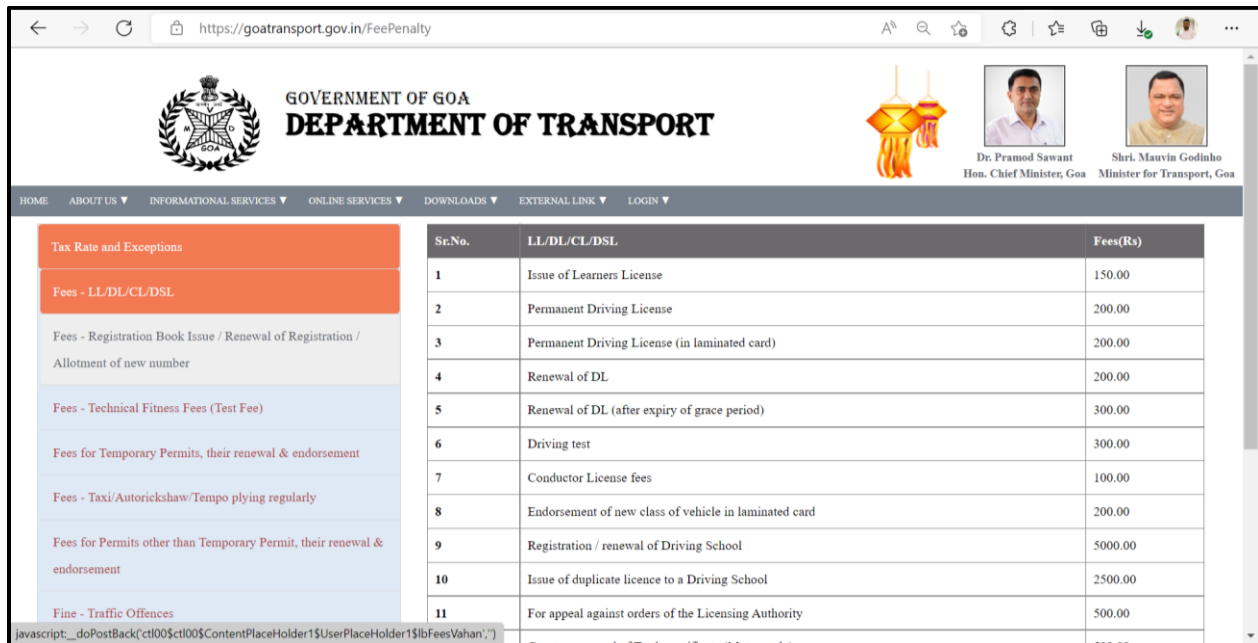
DOCUMENT REGISTRATION FEES

Stamp Duty notified under Official Gazette: SERIES I No. 52; 31st MARCH, 2017
Notification Number: 35/4/2016-RD

Registration Fee notified under Official Gazette: SERIES I No. 52; 31st MARCH, 2017
Notification Number: 8-5-2017-LD(Estt.)(A)/406

Sr. No.	Market Value	Stamp Duty	Registration Fees
1.	Upto 50 lakhs	3%	2%
2.	Upto 75 Lakhs	3.5%	2.5%
3.	Upto 1 Crore	4%	3%
4.	Above 1 Crore	4.5%	3.5%
5.	Housing Co-op. Society (irrespective of Market Value)	3%	1.5%
6.	Agreement	2.9%	Without possession 500/- with possession as indicated above depending upon market value

Department of Transport URL: [Department Of Transport, Government Of Goa](https://goatransport.gov.in)
(goatransport.gov.in)



The screenshot shows the official website of the Government of Goa, Department of Transport. The page is titled "Fee Penalty" and displays a table of fees for various transport-related services. The table has three columns: Sr.No., LL/DL/CL/DSL, and Fees(Rs). The fees range from 150.00 to 5000.00. The website also features a navigation menu, a logo, and portraits of the Chief Minister and Minister for Transport.

Sr.No.	LL/DL/CL/DSL	Fees(Rs)
1	Issue of Learners License	150.00
2	Permanent Driving License	200.00
3	Permanent Driving License (in laminated card)	200.00
4	Renewal of DL	200.00
5	Renewal of DL (after expiry of grace period)	300.00
6	Driving test	300.00
7	Conductor License fees	100.00
8	Endorsement of new class of vehicle in laminated card	200.00
9	Registration / renewal of Driving School	5000.00
10	Issue of duplicate licence to a Driving School	2500.00
11	For appeal against orders of the Licensing Authority	500.00

Left sidebar menu items:

- Tax Rate and Exceptions
- Fees - LL/DL/CL/DSL
- Fees - Registration Book Issue / Renewal of Registration / Allotment of new number
- Fees - Technical Fitness Fees (Test Fee)
- Fees for Temporary Permits, their renewal & endorsement
- Fees - Taxi/Autorickshaw/Tempo plying regularly
- Fees for Permits other than Temporary Permit, their renewal & endorsement
- Fine - Traffic Offences

Public Works Department URL: [Public Works Department - Important Notices - PWD Water Tarrif \(goa.gov.in\)](http://Public Works Department - Important Notices - PWD Water Tarrif (goa.gov.in))

Step 1: Visit the above-mentioned URL and click on 'Download'

The screenshot shows the official website of the Public Works Department, Government of Goa. The header includes the date 'Wednesday 24th February 2021', language options (English, Konkani, Marathi), and a search bar. The main navigation menu includes links for HOME, ABOUT US, SCHEMES, CIRCULARS, EASE OF DOING BUSINESS, SITEMAP, EMPLOYEE CORNER, and PUBLIC GRIEVANCE. The 'CIRCULARS' section is active, displaying 'PWD Water Tariff' with a 'Download' button highlighted by a yellow box. A sidebar on the right lists 'Important Notices' including 'PWD Water Tariff' and 'DISPOSAL OF CONSTRUCTION DEBRIS'. The footer features a 'Pay your Water Bill ONLINE' logo.

Step 2: Following is the PDF displaying PWD Tariff list

SERIES I No. 8

OFFICIAL GAZETTE — GOVT. OF GOA

21ST MAY, 2020

Sr. No.	Designation	Pay Scale+Grade Pay	Pay under 7th CPC	No. of posts	Budget Head
1	2	3	4	5	6
1.	Dy. Director of Mines	15600-39100+G.P 5400/-	Level 10	3	<div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">}</div> <div> 2853—Non Ferrous Mining & Metallurgical Industries; 02—Regulation and Development of Mines; 001—Direction and Administration; 01—Mines Development (Non-Plan); 01—Salaries. </div> </div>
2.	Senior Technical Assistant	9300-34800+G.P 4600/-	Level 7	1	
3.	Surveying Officer	9300-34800+G.P 4200/-	Level 6	1	
4.	Statistical Officer	9300-34800+G.P 4200/-	Level 6	1	
5.	Research Assistant	9300-34800+G.P 4200/-	Level 6	1	
6.	Assistant Geologist	9300-34800+G.P 4200/-	Level 6	7	
1.	Assistant Accounts Officer	9300-34800+G.P 4600/-	Level 7	1	<div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">}</div> <div> 2853—Non Ferrous Mining & Metallurgical Industries; 02—Regulation and Development of Mines; 001—Direction and Administration; 02—Strengthening of Mines Department (Plan); 01—Salaries. </div> </div>
2.	Assistant Geologist	9300-34800+G.P 4200/-	Level 6	2	
3.	Surveying Officer	9300-34800+G.P 4200/-	Level 6	1	

The expenditure towards salaries shall be borne from the Budget Head shown against column No. 5.

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

Arvind V. Bugde, Director & ex officio Jt. Secretary (Mines & Geology).

Panaji, 11th May, 2020.

◆◆◆

Department of Public Works

Office of the Principal Chief Engineer

Notification

8-4/PCE-PWD-Accts/2020-21/128

In supersession of the Notification No. 8-4/PCE-PWD-Accts/2013-14/10 dated 17-04-2013 and No. 3-4/Pr.CE-PWD-Accts/2015-16/08 dated 7-04-2015 the Government of Goa hereby orders to bill the consumers of all the categories at the revised tariff as mentioned below:

Short title, extent and commencement.— (1) This order may be called the Goa Revision of Tariff for Water Supply and Sewerage Order, 2020.

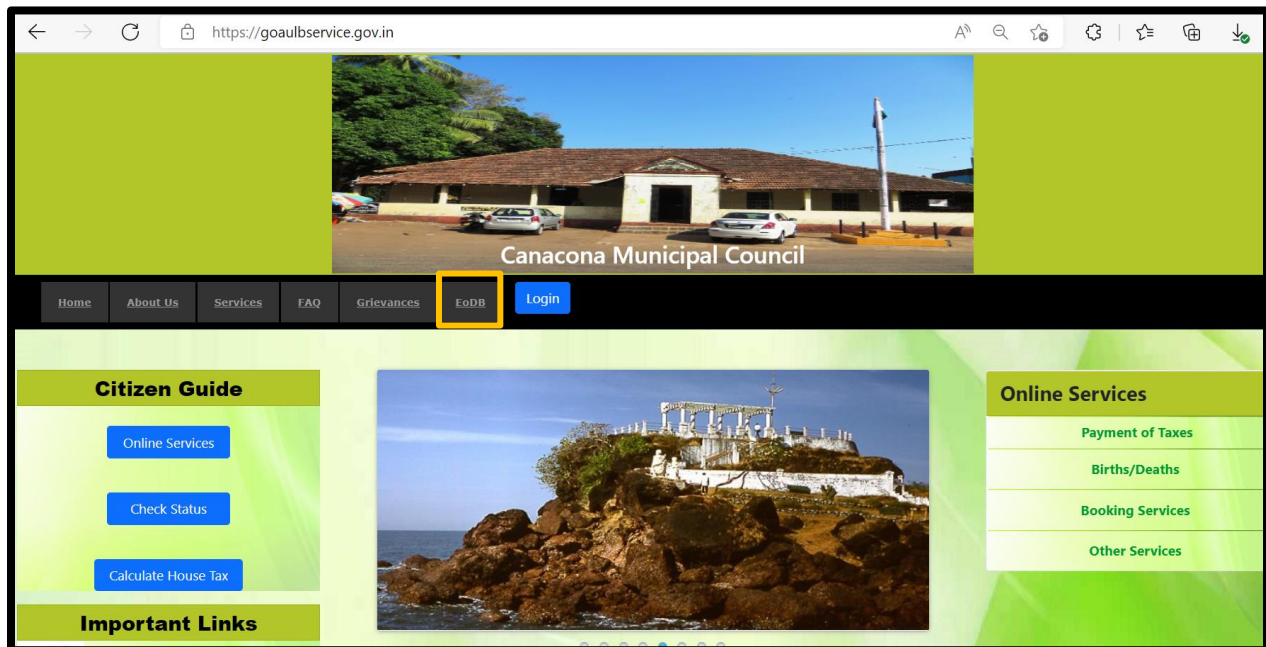
(2) This order is for Fixation of Water Tariff and other charges for all categories.

(3) This shall come into force with effect from 01-04-2020.

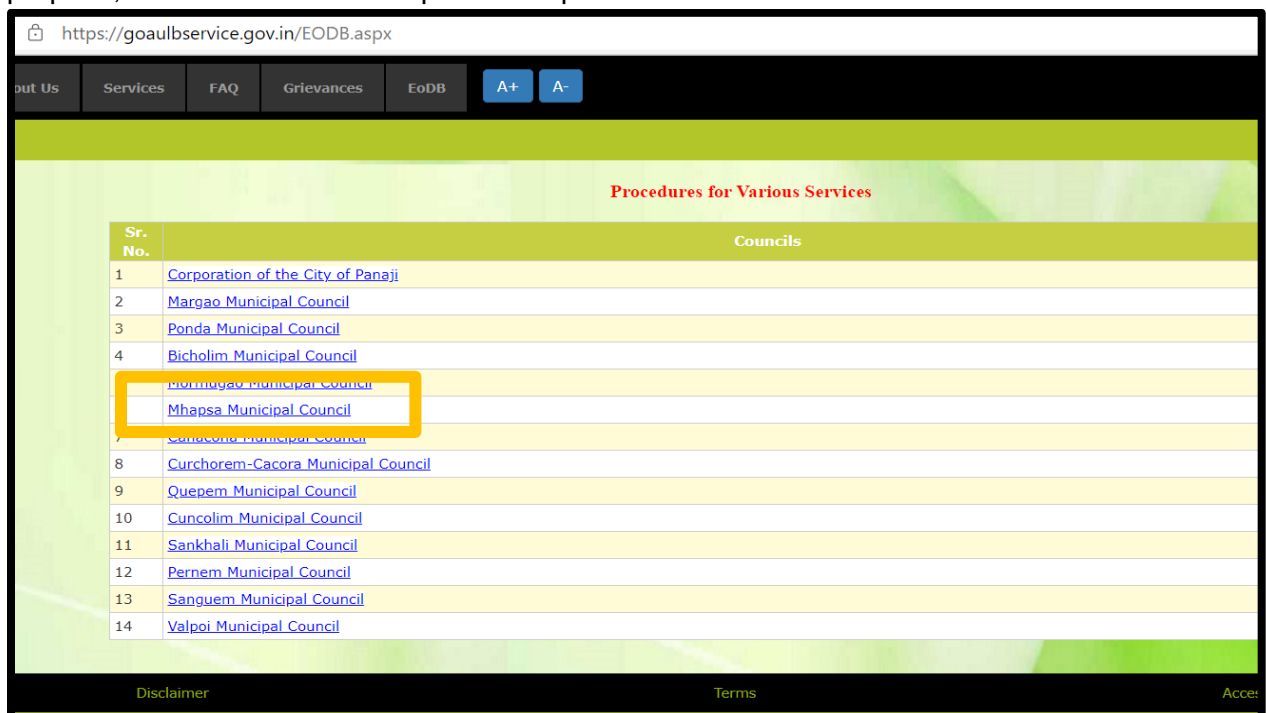
212

Directorate of Municipal House Tax Rate

URL: <https://goaulbservice.gov.in/Home.aspx>



Step 2: House tax rules and charges are uploaded by each Municipal council. For evidence purpose, we have selected Mhapsa municipal council.



Step 3: Click on “House Tax rules” from the list of services mentioned and download the rules of House Tax

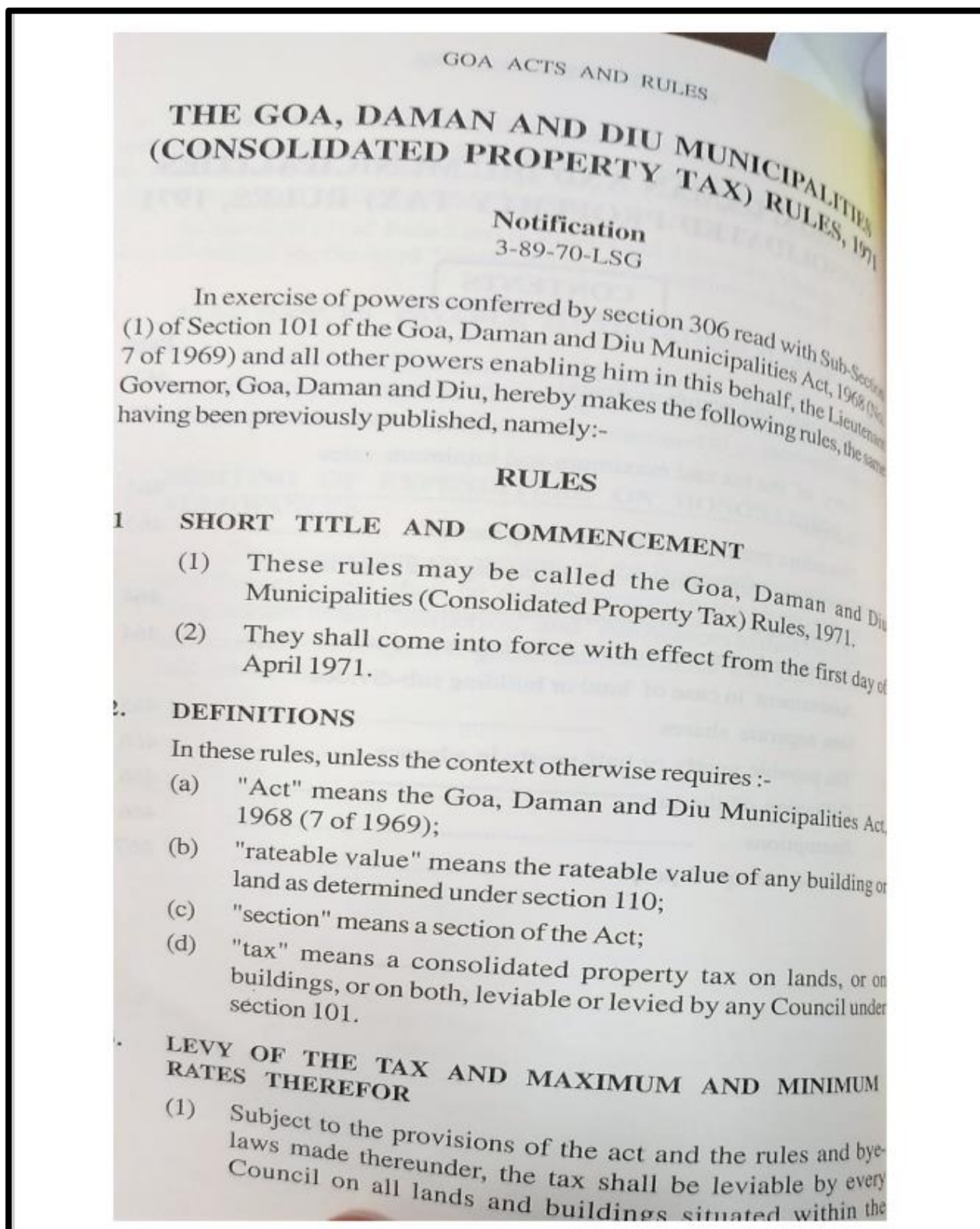


The screenshot shows the website of the Mhapsa Municipal Council. The browser address bar displays the URL: <https://goaulbservice.gov.in/MhapsaCouncil.aspx>. The website has a navigation menu with links: [About Us](#), [Services](#), [FAQ](#), [Grievances](#), [EoDB](#), [A+](#), and [A-](#). Below the navigation menu, the title "Mhapsa Municipal Council" is displayed in red. A table lists various services, with the fourth item, "HouseTax Rules and Rates", highlighted by a yellow rectangular box. The table has two columns: "Sr. No." and "Files".

Sr. No.	Files
1	Procedure for obtaining Trade Licence
2	Procedure for obtaining Construction Licence
3	Procedure for Property Tax
4	HouseTax Rules and Rates

At the bottom of the page, there are links for [Disclaimer](#) and [Terms](#), and a footer stating "2017 - All Rights Reserved -".

Step 4: House tax rules



MUNICIPALITIES ACT, 1968

municipal area, except on those which are exempted under rule 10 or by or under any other provisions of the Act.

The maximum and minimum rates at which the tax shall be levied in different classes of municipal areas shall be as follows:-

Class of the municipal area	Maximum rate of the tax	Minimum rate of the tax
'A' Class	12% of the rateable value	10% of the rateable value
'B' Class	10% of the rateable value	8% of the rateable value
'C' Class	8% of the rateable value	6% of the rateable value

Provided that the minimum tax in respect of "A" Class

municipal area shall not be less than Rs. 15/- per annum.]

- (3) The Council may extend the operation of Municipal rules, regulations and bye-laws to newly included areas within its jurisdiction. The Council likewise may allow the existing taxation of newly included Village Panchayat area within its jurisdiction at the rate at which it was taxed in the respective Village Panchayat before its inclusion for a minimum period of five years]².

NOTES

Substituted by the Goa Municipalities (Consolidated Property Tax) (First Amendment) Rules, 1988, for the following:

"The maximum and minimum rates at which the tax shall be levied in different classes of municipal areas shall be as follows, namely :-

Class of the municipal area	Maximum rate of the tax	Minimum rate of the tax
'B' Class	10% of the rateable value	8% of the rateable value
'C' Class	8% of the rateable value	6% of the rateable value"

Inserted by the Goa Municipalities (Consolidated Property Tax) (First Amendment) Rule, 1988.

PROCEDURE PRELIMINARY TO IMPOSING THE TAX

- (1) Every Council, other than the one to which rule 5 applies, shall, by a resolution passed at a special meeting convened, within thirty days from the date of coming into force of

these rules (or such further period or periods as the Government may, in any case allow) decide to levy the tax on lands and on buildings and approve the rate at which the tax shall be levied.

- (2) Within seven days of the passing of such resolution the Council shall publish in the Municipal area the resolution together with a notice specifying the rate at which and the date from which the tax shall be levied:

Provided that, such date shall not be less than thirty days from the date of publication of the notice and shall not be any date other than the first day of the quarter immediately following the expiry of the said period of thirty days, that is to say, the first day of April, the first day of July, the first day of October or the first day of January, as the case may be, and if the tax is to be levied from any day other than the first day of April, it shall be leviable by the quarter till the first day of April, then next ensuing.

PROCEDURE PRELIMINARY TO IMPOSING THE TAX IN SPECIAL CASE

- (1) The Chief Officer shall, immediately on the coming into force of these rules, undertake assessment of rateable values of properties in accordance with sections 109 to 127 of the Act and authenticate the assessment list by a date not later than the 31st March, 1971.
- (2) The procedure for determining the rate of tax shall be as in rule 4, subject to the condition that the date from which the tax shall be levied in all such cases shall be the 1st April, 1971.

PROCEDURE FOR INCREASING OR REDUCING RATE OF TAX

When any Council decides to increase or reduce the rate of tax levied under these rules, it shall follow the procedure laid down in sub-rule (2) of rule 4.

142/c

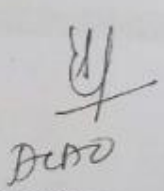
HOUSE TAX CALCULATION AS PER COUNCIL RESOLUTION

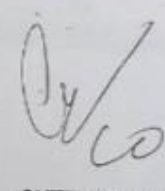
RESIDENTIAL Taxes

<u>RCC</u>	<u>Mangalore Tiles</u>
Plinth Area x Rate + Amount	Plinth Area x Rate + Amount
$245 \times 4.4 = 1078.00$	$245 \times 1.75 = 428.75$
Amount = 1078.00	Amount = 429.00
Amount x months = value	Amount x months = value
$1078 \times 12 = 12936$	$429 \times 12 = 5148.00$
Less 10% = 1293.60	Less 10% = 514.80
Taxable amount = 11642.00	Taxable amount = 4633.20
10% tax = 1164/- p.a	10% tax = Rs.463/- p.a

COMMERCIAL Taxes

<u>RCC</u>	<u>Mangalore Tiles</u>
Plinth Area x Rate = Amount	Plinth Area x Rate + Amount
$245 \times 17.70 = 4336.50$	$245 \times 8.85 = 2168.25$
Amount = 4337.00	Amount = 2168.00
Amount x months = value	Amount x months = value
$4337 \times 12 = 52044$	$2168 \times 12 = 26016.00$
Less 10% = 5204.40	Less 10% = 2601.60
Taxable amount = 46839.60	Taxable amount = 23414.40
10% tax = 4684/- p.a	10% tax = Rs.2341/- p.a


Accounts / Administrative Officer
Mapusa Municipal Council


CHIEF OFFICER
MAPUSA MUNICIPAL COUNCIL



Step 5: The same logic is applied to calculate the house tax while a user makes a payment online.

https://goaulbservice.gov.in/CalHTax.aspx

Us Services FAQ Grievances EoDB A+ A-

Calculate your House Tax

Municipal Council*: Corporation of the City of Panaji

Area of Property : 100

Purpose of Construction*: FLAT - RESIDENTIAL

Construction Type*: RCC

Zone*: ZONE II C1

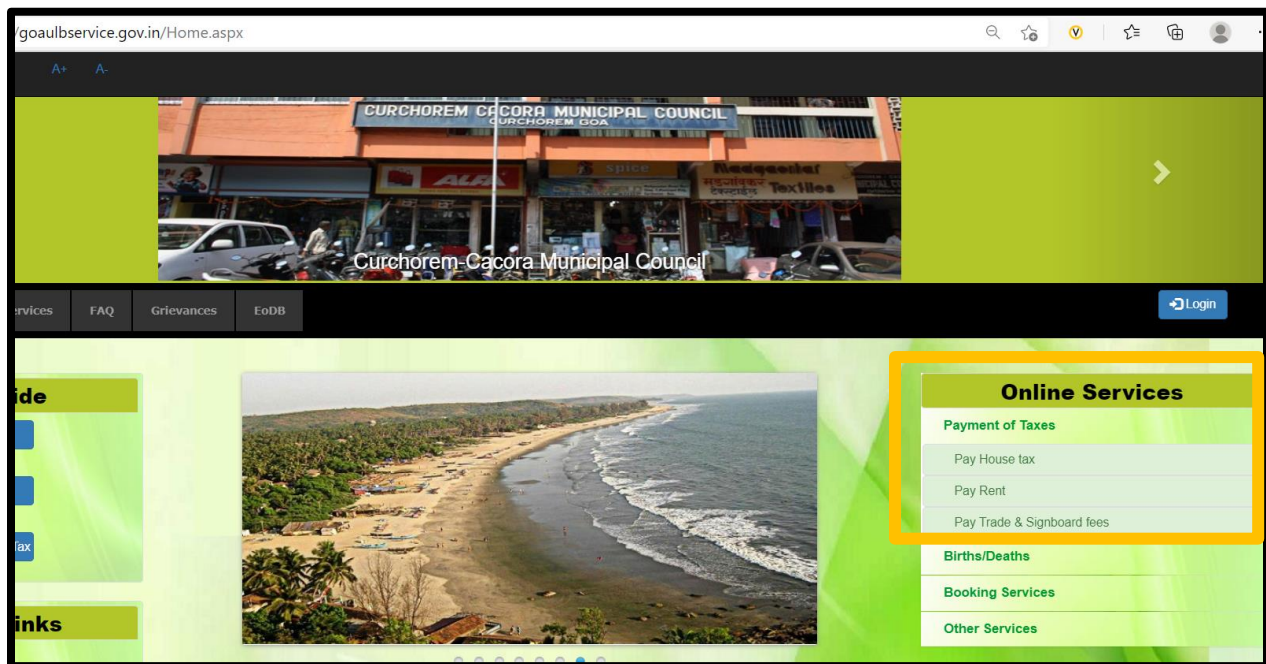
y2PR9C

Enter The Above Code*: XZGKVF

Calculate

Annual Tax Payable : 48600

Step 6: Click on Pay your house tax to pay the tax online



Step 7: Click on Pay House Tax, provide details in the screen below to make the payment.

The screenshot shows the 'Pay Your House Tax' form on the website. The browser address bar displays 'goaulbservice.gov.in/PayHouseTax.aspx'. The form is titled 'Pay Your House Tax' and contains several input fields: 'Municipal Council' (a dropdown menu with '--Select Council--'), 'House No.' (with a note '(as shown in Bill/previous House Tax Receipt)' and an example '(Eg. 12/345)'), 'Name of Payee', 'Email Id of Payee', and 'Mobile No.' (with a note '(10 Digit)'). Below these fields is a CAPTCHA image showing the text 'ZTT896'. A text box labeled 'Enter the Text Shown' is provided for the CAPTCHA. At the bottom of the form are 'Search' and 'Clear' buttons. The form is set against a green background with a subtle pattern.