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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

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Notification

15/5/2019-Fin(R&C)/1431

In exercise of the powers conferred by rules 47 and 47A of the Goa, Daman and Diu Excise Duty Rules, 1964 and in supersession of the Government Notification No. 1/6/2001-Fin(R&C) dated 27-03-2002, published in the Official Gazette, Series I No. 52, Extraordinary No. 3 dated 30-03-2002, the Government of Goa hereby specifies the following allowance for wastages and minimum production/yield:

I. Allowance for wastages

A. *Manufacture of Indian made foreign liquor (IMFL):—*

(i) Loss in transit by leakage or evaporation of spirits imported by land into the State for manufacture of IMFL/fortified wines other than transported within the State	Actual loss or 0.25% whichever is less
(ii) Process wastage during re-distillation	2%
(iii) Blending wastage, namely, the shrinkage when alcohol and water are mixed/reduction including compounding/ filtration	1%
(iv) Filling/sealing/labelling and storage of finished product in bond	1.5%

B. *Manufacture of Beer:—*

(a) Brewing/fermentation/lagering/maturation and filtration	
(i) Transit loss of wort through plate cooler	0.5%
(ii) Fermentation	1%
(iii) Lagering (Maturation)	0.5%
(iv) Filtration/Carbonation	1%

- (b) Bright beer filling/crowning/pasteurization/labelling/
/packing and storing in bond 4%

C. *Maturation Loss*:— Actual but not exceeding 0.5% per month on the quantity kept for maturation in the vat.

II. Minimum production/yield

A. Manufacture of Wine:—

- (a) Minimum production from grape juice
- (i) Blue grapes 50 litres or actual quantity whichever is higher for every 100 kgs. of such grapes.
- (ii) White grapes 45 litres or actual quantity whichever is higher for every 100 kgs. of such grapes.
- (b) Fermentation/sieving/maturation/
/fortification with RS 2%
- (c) Filtration/bottling 1%

B. *Recovery of rectified spirit from molasses as per ISI specification for every metric tonne of molasses*:—

Type of molasses	Recovery of spirit	Strength of Rectified spirit
Khandasari Molasses	348 bulk litres of 166 proof	66 O. P.
I Grade	260 bulk litres of 166 proof	66 O. P.
II Grade	220 bulk litres of 166 proof	66 O. P.
III Grade	190 bulk litres of 166 proof	66 O. P.

The maximum permissible wastages during the production of processing of spirit, beer, wine or IMFL, as the case may be, from the raw material used in any distillery/brewery/
/winery or manufactory licensed under the Excise Duty Act, 1964 or the rules made thereunder, shall not exceed the marginal wastages specified hereinabove. In case wastages exceeds the wastages so specified the licensee shall be liable to pay excise duty on excess wastages at the rate applicable.

For the purpose of maturation losses, the period less than 15 days shall not be taken into consideration but the period more than 15 days shall be considered as one month.

The production or yield of spirit or wine, as the case may be, from the raw material used in a distillery/winery licensed under the said Act or the rules made thereunder, shall not be less than the quantity specified hereinabove. In case the licensee fails to produce the minimum quantity of alcohol or wine so specified the licensee shall be liable to pay a fine equivalent to excise duty leviable on such quantity which licensee failed to produce.

This Notification shall come into force on the date of its publication in the Official Gazette.

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

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

Porvorim, 2nd June, 2021.

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