

## MANUAL (i)

### EXCISE DEPARTMENT

#### Particulars of the organization, functions and duties:-

The particulars of organization of the Excise Department is as under:-

The Department of Excise is headed by the Commissioner of Excise. To assist the Commissioner of Excise in the execution of his functions under the “Goa Daman & Diu Excise Duty Act and Rules, 1964”, two Asstt. Commissioner’s of Excise are appointed besides 8 Superintendents of Excise who are Gazetted Officer.

Besides the above Gazetted post, the department has a sanctioned strength of Excise Inspectors, Sub-Inspectors of Excise, Excise Guards, and Asstt. Excise Guards who are all executive staff and administrative staff like Head Clerk, Accountant, UDCs, Jr. Stenographers, LDCs, Drivers, Daftary and Sweeper. The over all strength of the Excise Department is as under:-

|     | Name of the post              | Sanctioned strength | Post filled |
|-----|-------------------------------|---------------------|-------------|
| 1.  | Commissioner of Excise        | 1                   | 1           |
| 2.  | Asstt. Commissioner of Excise | 2                   | 2           |
| 3.  | Superintendent of Excise      | 8                   | 7           |
| 4.  | Head Clerk                    | 1                   | 1           |
| 5.  | Accountant                    | 1                   | 1           |
| 6.  | Excise Inspectors             | 62                  | 59          |
| 7.  | Sub-Inspectors of Excise      | 22                  | 20          |
| 8.  | U.D.Cs.                       | 27                  | 21          |
| 9.  | Jr.Stenographers              | 3                   | 3           |
| 10. | L.D.Cs.                       | 20                  | 17          |
| 11. | Drivers                       | 7                   | 6           |
| 12. | Excise Guards                 | 62                  | 62          |
| 13. | Asstt.Excise Guards           | 124                 | 120         |
| 14. | Daftary                       | 1                   | 1           |
| 15. | Sweepers                      | 2                   | 1           |

The post of Superintendent of Excise, Excise Inspectors, Sub-Inspectors of Excise, Excise Guards, and Asstt.Excise Guards being executive posts, a uniform is prescribed for them under the Excise Duty Act and Rules.

The Head Office which is designated as the Office of the Commissioner of Excise is located at Panaji Goa and is headed by an officer known as the Commissioner of Excise. To assist the Commissioner of Excise there are two Asstt. Commissioners of Excise, 3 Superintendents of Excise based at the Head Office.

Each taluka office which is called the “Excise Station” is headed by an Excise Inspector and who has got under him to assist him in his duties UDCs, LDCs, Excise Guards and Asstt. Excise Guards. The Excise Inspectors are also posted in each of the distilleries/breweries who is incharge of the said unit and some times depending upon the work load he is assisted by Excise Guard who is posted by the Commissioner of Excise. One post of Superintendent of Excise is also created and filled up at M/s United Breweries, Bethora Ponda, M/s Arlem Breweries, Raia and at M/s Impala Distillery & Brewery.

There are check posts headed by Sub-Inspectors of Excise who are deployed by the Commissioner of Excise, and under whom a team of other executive staff such as Excise Guards and Asstt. Excise Guards are deputed to assist the respective Excise Sub-Inspector in carrying on the duties depending upon the work load, the duty at the check post is of 24 hours.

### **Functions & Duties :-**

The functions of the department of Excise are mainly as under:-

1. To consolidate and amend the law relating to the levy of a tree tax and of a duty of Excise on excisable articles and for matters connected therewith.
2. To issue licence:-
  - i) to establish a distillery/brewery/winery and distillery licence for manufacture of C.L. other than toddy and cashew juice (Rule 41 and 85A)
  - ii) to manufacture I.M.F. Liquor (Rule 43)
  - iii) to tap palm tree (Rule 56(5)).
  - iv) to bottle liquor (Rule 53).

- v) to blend coconut liquor (Rule 54).
- vi) to manufacture palm liquor (Rule 65).
- vii) to extract cashew juice (Rule 70)
- viii) to select licences to manufacture cashew liquor (Rule 71)
- ix) to manufacture cashew liquor (Rule 73).
- x) to set up modern distilleries to manufacture cashew liquor on scientific method (notification No.Fin (Rev/LAG/704/68(A) dated 5-4-1972).
- xi) to manufacture country liquor out of raw material other than cashew liquor and toddy (Rule 85 and 85A).
- xii) to sell liquor (Rule 90 and 93).
- xiii) permit for private bonded warehouse (Rule 21).
- xiv) permit to possess industrial alcohol (Rule 37).
- xv) permit to possess rectified spirit/absolute alcohol (Rule 40).
- xvi) to establish distillery to manufacture rectified spirit/absolute alcohol (Rule 52A)
- xvii) permit to import/export of excisable articles (Rule 5, 9 and 13).
- xviii) to procure raw material (rule 38)
- xix) to export liquor outside India (NOC).
- xx) to move excisable articles within the State (Rule 19).
- xxi) to carry two bottles for personal consumption (Rule 19B).
- xxii) to import/export/transport molasses (NOC)

- xxiii) to transport Custom Duty paid imported liquor from outside the State into the State (NOC).
- xxiv) permit to store duty paid liquor (Rule 97)
- xxv) Licence to manufacture Medicinal and Toilet Preparations (Rule 83 of M and T.P. Rules, 1956).
- xxvi) Licence for bonded warehouse for storage of dutiable goods.