

The Goa Excise Duty (Amendment) Bill, 2022

(Bill No. 17 of 2022)

A

BILL

further to amend the Goa Excise Duty Act, 1964 ( Act No. 5 of 1964).

BE it enacted by the Legislative Assembly of Goa in the Seventy-third Year of the Republic of India as follows:—

**1. Short title and commencement.**— (1) This Act may be called the Goa Excise Duty (Amendment) Act, 2022.

(2) It shall come into force at once.

**2. Amendment of section 30.**— In section 30 of Goa Excise Duty Act, 1964 (Act No. 5 of 1964) (hereinafter referred to as the “principal Act”), —

(i) clause (f) shall be omitted;

(ii) second proviso shall be omitted.

**3. Amendment of section 31.**— In section 31 of the principal Act, clause (e) shall be omitted.

**4. Amendment of section 34.**— In section 34 of the principal Act, in subsection (2), for the words “two years”, the words “six months” shall be substituted.

## **STATEMENT OF OBJECTS AND REASONS**

The Bill seeks to omit clause (f) alongwith second proviso of section 30 of the Goa Excise Duty Act, 1964 ( Act No. 5 of 1964), so as to do away with the punishment specified for illegal toddy tapping being severe. Nowadays there is no much toddy tapping activity. If there is any violation or illegal toddy tapping, there is a penal provision in section 35 of the said Act.

The Bill also seeks to omit clause (e) of section 31 of the said Act as it is not enforceable and there is every likelihood about misuse of said provision.

Further, the Bill also seeks to amend section 34 of the said Act so as to reduce the punishment from two years to six months as penal provision of imprisonment of two years for giving false information is too severe in nature.

This Bill seeks to achieve the above object.

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**FINANCIAL MEMORANDUM**

No financial implications are involved in this Bill.

**MEMORANDUM REGARDING DELEGATED LEGISLATION**

No delegated legislation is envisaged in this Bill.

Assembly Hall,  
Porvorim, Goa.  
21/07/2022

(SHRI PRAMOD SAWANT)  
Hon. Chief Minister/  
Finance Minister

Assembly Hall,  
Porvorim, Goa.  
21/07/2022

(Smt.Namrata Ulman )  
Secretary to the Legislative  
Assembly of Goa.

ANNEXURE

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**Extracts from the Goa Excise Duty Act 1964 (No. 5 of 1964)**  
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**30. [Penalty for contravention of provision.]—** Whoever, in contravention of this Act, or of any rules or orders made thereunder, or of the conditions in any licence or permit obtained under this Act,—

- (a) imports, exports, transports or possesses any excisable article; or
- (b) manufactures or produces any excisable article or bottles liquor; or
- (c) constructs or works any distillery, brewery or pot still; or
- (d) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing any excisable article; or
- (e) sells any excisable article or foreign liquor; or
- (f) draws toddy from any tree,

shall, on conviction before a Magistrate, be punished for each such offence with—

(i) [rigorous] imprisonment which may extend to [seven] years, with or without fine, if the offence relates to intoxicating drug or opium as defined in clauses (kkk) and (oo) respectively of section 2:

[Provided that the minimum punishment shall not be less than six months.]

(ii) a fine which may extend to [ten thousand rupees] or imprisonment for a term which may extend to [two years] or; with both, if the offence relates to any other matter:

Provided that in respect of any offence under clause (f), the amount of fine may be such lower figure as may be prescribed.]

**31. Penalty for certain Acts or omissions by holders of licence.**— Whoever, being the holder of a licence or permit granted under this Act or being in the employ of such holder and acting on his behalf,—

(a) fails to produce such licence or permit on demand by any Excise Officer or any other officer empowered to make such demand; or

(b) wilfully does or omits to do anything in breach of any of the conditions of his licence or permit not otherwise provided for in this Act; or

(c) wilfully contravenes any rule made under section 22 of this Act; or

(d) permits drunkenness, disorderly conduct, riot or gambling in any place in which any liquor is sold or manufactured; or

(e) permits persons of notoriously bad character to meet or remain in any such place, shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to [ten thousand rupees or with imprisonment which may extend to six months] or with both.

**34. Vexatious search seizure, etc., by officers.**— (1) [Any Excise Officer or a Police Officer] or other person exercising powers under this Act, or under the rules made thereunder, who,—

(a) without reasonable ground of suspicion searches or causes to be searched any place;

(b) vexatiously and unnecessarily detains, searches or arrests any person;

(c) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

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(d) commits, as such officer, any other act to the injury of any person, without having reason to believe that, such act is required for the execution of his duty;

shall, on conviction before a Magistrate, be punished with fine which may extend to two thousand rupees

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years or with both.