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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

1/1/2026-Fin(R&C)/31028

Date : 26-Feb-2026

In exercise of the powers conferred by Section 22 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These Rules may be called the Goa Excise Duty (Amendment) Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 2.*— In rule 2 of the Goa Excise Duty Rules, 1964 (hereinafter referred to as the “principal Rules”, after clause (e), the following clause shall be inserted, namely:—

“(ee) “high security excise adhesive labels” means a paper based tamper-evident, non-reusable security label, incorporating unique serialization, Quick Response (QR) Code or Data Matrix Code, and other overt, covert, semi-covert and forensic security features, integrated with an electronic Track and Trace system, as may be designed, specified and approved by the Excise Commissioner;”.

3. *Insertion of new rule 16 A.*— After rule 16 of the principal Rules, the following rule shall be inserted, namely:—

“16 A. *Affixture of high security excise adhesive label.* — (1) The licensed manufacturing unit of Indian Made Foreign Liquor, wine, beer, country liquor and/or bottling unit of Country liquor shall affix, on every sealed and labelled bottle of such Indian Made Foreign Liquor, wine, beer, Country liquor, a high security excise adhesive label supplied by the Excise Officer. Such high security excise adhesive label shall be affixed on the bottle in such manner as specified by the Commissioner by notification in the Official Gazette so as to make it impossible to remove such high security excise adhesive label without damaging it. Such labels shall be affixed during the ordinary working hours of the manufacturing unit in the joint presence of the Excise Officer and a representative of the licensed manufacturing unit. No bottle containing Indian Made Foreign Liquor, wine, beer, or Country liquor

shall be removed from the manufacturing unit or bottling unit, without a high security excise adhesive label affixed to it;

(2) The Importer registered with the State of Goa for supply of packaged liquor to the retailer by way of import from outside the State of Goa or from outside India through a Customs Station located outside Goa or transport from a Customs Station located within the State of Goa (hereinafter referred to as the “Importer”), shall arrange for affixation, on every sealed and labelled bottle of Indian Made Foreign Liquor, wine, beer and foreign liquor so supplied, a high security excise adhesive label. Such high security excise adhesive label shall be affixed on the bottle in such manner as specified by the Commissioner by notification in the Official Gazette so as to make it impossible to remove such high security excise adhesive label without damaging it. The Importer of liquor for sale in Goa shall arrange for affixation of high security excise adhesive labels on the bottles of packaged liquor at the exporting manufactory/consignor end or the Importer may alternatively arrange for affixation of such labels to the liquor bottles at the warehouse and/or licensed premises of the Importer in the State of Goa. No bottle containing Indian Made Foreign Liquor, wine, beer and foreign liquor shall be removed from the warehouse and/or licensed premises of the Importer, without high security excise adhesive label affixed to it.

(3) The Commissioner shall, on behalf of the manufacturing unit of Indian Made Foreign Liquor, wine, beer, Country liquor, bottling unit of Country liquor and Importer, shall procure the high security excise adhesive labels from the agency appointed for this purpose by making payment to the agency.

(4) No wastage would be allowed on account of lost and/or damaged high security excise adhesive labels and the licensee shall be required to pay the applicable excise adhesive label wastage regulatory fee for each lost and/or damaged high security excise adhesive label to the Commissioner.

(5) The Commissioner, with the prior approval of the Government and subject to such terms and conditions as may be specified in this behalf, by a notification in the Official Gazette, may—

(a) provide for the phased implementation of the requirements of this rules in respect of different classes or categories of liquor, pack sizes, alcoholic strengths, manufacturers, bottlers, importers, or geographical areas;

(b) exempt, either generally or specifically, any category of licenses or liquor products from the application of this rule.

(c) provide for the linking of high security excise adhesive labels with the assessment, levy, payment, collection and verification of excise duty, label charges, licence fees, waste regulatory fees or any other fees, cess or charges as applicable, through an electronic system or such other mechanism.

(d) provide for the integration of data relating to any Deposit Refund Scheme (DRS) or similar return, refund or tracking mechanism into the QR/ Data Matrix Code of the high security excise adhesive label for the phased discontinuation of any separate DRS label or mark, where the requisite information is captured, stored and verifiable through such high security excise adhesive label”.

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

Naresh Gaude, Under Secretary, Finance (R&C).

Porvorim.