

## **Goa Cess On Fluid Milk (Control) Rules, 2001**

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## **Goa Cess On Fluid Milk (Control) Rules, 2001**

### **1. Short title and commencement :-**

(1) These rules may be called the Goa Cess on Fluid Milk (Control) Rules, 2001.

(2) They shall come into force at once.

### **2. Definitions :-**

In these rules, unless the context otherwise requires,-

(a) "Act" means the Goa Cess on Fluid Milk (Control) Act, 2000 (Goa Act No. 24 of 2000);

(b) "Certificate" means a certificate issued under these rules;

(c) "Cess" means any cess or fees leviable under the provisions of the Act;

(d) "Form" means a form appended to these rules;

(e) "Government treasury" means any taluka treasury in the State of Goa or sub-treasury in the State of Goa, Reserve Bank of India, or branch of the State bank of India or its Subsidiary situated in the area in which the dealer concerned has his place of business or the head office if the business is carried at more than one place in the State of Goa;

(f) "Section" means the section of the Act;

(g) words and expressions used in these rules but not defined shall have the same meaning as respectively assigned to them in the Act.

### **3. Rates of cess on fluid milk :-**

(1) A cess at the rate of 15 paise per every litre shall be levied on the fluid milk brought into the State of Goa meant for sale by any organization or individual, in bulk or in packets, sachets, tetrapacks, cans etc.

<sup>2</sup>["(1) There shall be levied and collected a cess at the rate of fifteen paise per every litre of fluid milk meant for sale within the State of Goa by any organization or individual, in any form or in any packing";]

(2) The competent authority shall assess the quantity of fluid milk <sup>3</sup>[ ]. Such quantity of fluid milk shall be assessed by volume.

(3) The cess amount shall be collected in advance on the first and sixteenth day of every calendar month.

(4) The certificate to sell milk and receipt of payment of cess shall

be issued by the competent authority in Form-I and II hereto respectively.

2 Inserted by Notification No.12-3-15-AH/2003-04, published in the O. G., Series I No. 14 (Extraordinary No. 3) dated 4-7-2003.amended Goa Cess on Fluid Milk (Control) Rules, 2001.

3 Omitted "entering in the State of Goa" by Notification No. 12-3-15-AH/2003-04, published in the O. G., Series I No. 14 (Extraordinary No. 3) dated 4-7-2003.

**4. Proceeds of the cess collected by the competent authority to be deposited in the Government treasury :-**

The proceeds of the cess collected by the competent authority shall be immediately credited into the Government treasury by challan in quadruplicate in Form III hereto.

**5. Penalty :-**

Whoever fails to pay the cess in terms of rule 3 above shall be liable for penalty of Rs. 500/- or ten times the cess payable, whichever is more.

FORM 1

FORM - I

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[See rule 3(4)]

Certificate No.
M/s.....
address.....
..... is hereby granted permission to sell fluid milk as described below from .....
to .....

Standard of milk
.....
.....
.....
This Certificate will be revoked if there is breach of any rules or it was obtained by misrepresentation.
Competent Authority
Dated: .....

FORM 2

FORM - II

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[See rule 3(4)]

Received an amount of Rs. .... (Rupees .....)
from M/s ..... for the period from .....
to ..... towards cess amount for ..... litres of milk.
Competent Authority
Place:
Date:

FORM 3

FORM - III

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CHALLAN  
(See rule 4)

Head of Account.....
Sub-Head .....
Challan of cess paid to the Treasury/Sub-Treasury/State Bank of India/Reserve Bank of India.
For the period from ..... to ..... by whom tendered .....
.....
.....
Name and address of the person on whose behalf money is paid .....
.....
Rs. .... (Rupees ..... )
Signature of the Depositor
1. Received payment of Rs. .... (in figures)
Rupees ..... (in words)
2. Date of entry .....

Challan No.		
Treasurer	Accountant	Treasury OfficerAgent/Manage