



GOVERNMENT OF GOA

ESTIMATES OF RECEIPTS

FOR THE YEAR

2026 - 2027

FEBRUARY, 2026

11 - EXCISE

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2024 - 2025	Budget Estimates 2025 - 2026	Revised Estimates 2025 - 2026	Budget Estimates 2026 - 2027
1	2	3	4	5
11 EXCISE	94787.40	104000.00	104003.35	105000.00
0039 State Excise	94780.80	103992.88	103996.23	104992.85
101 Country Spirits	253.22	371.65	371.65	378.00
01 Country Spirits	203.66	275.00	275.00	280.00
02 Bottling fees for Contry Spirits with RS	2.84	7.22	7.22	7.50
04 Cashew Liquor and Toddy Taping	27.50	65.73	65.73	66.00
05 Bottling fees for Cashew liquor & Toddy Tappy	3.31	8.70	8.70	9.00
06 Recording/Renewal of Labels of Cashew liquor and Toddy Tapping	15.91	15.00	15.00	15.50
90 Deduct - Refunds	--	--	--	--
103 Malt Liquor	29580.43	32084.11	32084.11	32525.00
01 Malt Liquor	12829.35	12850.41	12850.41	13180.00
02 Recording/Renewal of Labels (Import)	1.58	3.09	3.09	4.00
03 Malt Liquor (Beer) Manufacturing (Export)	16337.11	18640.00	18640.00	18700.00
04 Bottling fees	335.32	500.00	500.00	550.00
05 Recording/Renewals of Labels (Manufacturing/Export)	77.07	90.61	90.61	91.00
104 Liquor	44885.16	49083.08	49083.55	49388.47
01 Library Cess in the form of Surcharge on Excise Duty.	--	--	--	--
02 Excise Duty in form of Health Surcharge	--	--	--	--
03 Application Fees	--	--	--	--
05 Rec./Ren. of Labels of wine	29.91	0.05	0.52	0.07
06 Wines (Manufacturers)	212.39	350.00	350.00	360.00
07 Bottling fees of Wines	35.03	50.00	50.00	52.00
08 Rec./Ren. of Labels (Man.)	160.11	253.00	253.00	260.00
18 Bottling Fees	53.82	70.50	70.50	72.00
19 Country Spirits with RS	--	--	--	--
20 Malt Liquor (Beer) (Sales to Canteen Store Departments)	--	--	--	--
21 Wines (Sales to Canteen Store Departments)	1.15	2.00	2.00	2.70
22 IMFL (above 80 UP) (Sales to Canteen Store Departments)	0.02	--	--	--

11 - EXCISE

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals	Budget Estimates	Revised Estimates	Budget Estimates
	2024 - 2025	2025 - 2026	2025 - 2026	2026 - 2027
1	2	3	4	5
23 IMFL (Below 80 UP) (Sales to Canteen Store Departments)	42.91	60.00	60.00	62.00
24 Bottling Fees (Sales to Canteen Stores Departments)	--	--	--	--
25 Recording of Labels (Sales to Canteen Stores Departments)	--	--	--	--
09 IMFL (below 80 UP) Import	11118.13	13654.22	13654.22	13700.00
10 Recording/Renewal of Labels	61.39	5.00	5.00	--
11 IMFL (Below 80 UP) (Man./Exp.)	29268.09	30000.71	30000.71	30100.00
12 Recording/Renewal of Labels	713.35	700.00	700.00	720.00
13 Bottling Fees	336.79	370.00	370.00	378.00
14 IMFL (> 80 UP) Imp. within India	834.44	700.00	700.00	750.00
15 Recording/Renewal of Labels	3.28	1.60	1.60	1.70
16 IMFL (above 80 UP) Man./ Export	866.49	1511.00	1511.00	1520.00
17 Rec./Ren. of Labels	44.45	55.00	55.00	60.00
04 Wine (Imp. from within India)	1103.41	1300.00	1300.00	1350.00
105 Foreign Liquors and Spirits	6746.97	9046.73	9046.75	9105.38
01 Foreign Liquors and Spirits	5974.91	7796.20	7796.20	7800.00
02 Recording/Renewals of labels (Below 80 UP)	2.10	3.71	3.71	3.83
03 Foreign Liquors (Above 80 UP)	--	--	--	--
04 Recording/Renewal of labels (Above 80 UP)	0.50	1.50	1.50	1.50
05 Wine	753.79	1000.00	1000.00	1050.00
06 Recording/Renewal of labels	0.88	--	0.02	0.05
07 Beer	14.79	245.32	245.32	250.00
106 Commercial and Denatured Spirits & Medicated Wines	1300.57	2145.00	2145.00	2106.00
01 Commercial and Denatured Spirits and Medicated Wines	--	--	--	--
02 Alcohol/Rectified Spirits/E.N.A./Molasses (Imp.)	20.98	60.00	60.00	65.00
03 Alcohol/Rectified Spirits/E.N.A./Molasses (Man. Exp.)	20.58	25.00	25.00	25.00
04 Redistillation Fees	--	--	--	--
07 Commercial/Denatured Spirits	2.30	10.00	10.00	11.00
06 Grape/Malt/Grain/High Boquet Spirits Concentrate etc. (Man. Exp.)	624.63	1000.00	1000.00	950.00
05 Grape/Malt/Grain/High Boquet Spirits Concentrate etc. (Import)	632.08	1050.00	1050.00	1055.00
107 Medicinal & Toilet preparations containing alcohol, opium etc.	43.52	50.00	50.00	55.00

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(Rs. in lakhs)

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1	2	3	4	5
01 Medicinal and Toilet preparations containing alcohol, etc.	43.52	50.00	50.00	55.00
108 Wines	--	--	--	--
01 Wine (Import from within India)	--	--	--	--
02 Recording/Renewal of labels	--	--	--	--
03 Wines (Manufacture)	--	--	--	--
04 Bottling fees	--	--	--	--
05 Recording/Renewal of labels (Manufacture)	--	--	--	--
109 Indian Made Foreign Liquors	--	--	--	--
01 Indian Made foreign (Below 80 UP) (Import)	--	--	--	--
02 Recording of Labels	--	--	--	--
03 Indian Made Foreign Liquors (Below 80 UP)(Manufacture/Export)	--	--	--	--
04 Recording/Renewal of Labels	--	--	--	--
05 Bottling fees	--	--	--	--
06 Indian Made foreign liquors (Above 80 UP)(Import within India	--	--	--	--
07 Recording/Renewal of Labels	--	--	--	--
08 Indian Made foreign Liquors (Above 80 UP)(Manufacture/Export)	--	--	--	--
09 Recording/Renewal of Lables	--	--	--	--
10 Bottling Fees	--	--	--	--
110 Spirits	--	--	--	--
01 Alcohol/Rectified Spirits/E.N.A/Molasses (Import)	--	--	--	--
02 Alcohol/Rectified Spirits/E.N.A./Molasses(Manufacture/Exp ort)	--	--	--	--
03 Redistillation fees	--	--	--	--
04 Grape/Malt/Grain/High Bouquet Spirits Concerntrate etc.(Import)	--	--	--	--
05 Grape/Malt/Grain/High Bouquet Spirits etc.(Manufacture/Export)	--	--	--	--
06 Commercial and Denatured spirits	--	--	--	--
111 Sales to Canteen Stores Departments	--	--	--	--
01 Country spirits with R.S.	--	--	--	--
02 Malt Liquor (Beer)	--	--	--	--
03 Wines	--	--	--	--

11 - EXCISE

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals	Budget Estimates	Revised Estimates	Budget Estimates
	2024 - 2025	2025 - 2026	2025 - 2026	2026 - 2027
1	2	3	4	5
04 Indian Made Foreign Liquor(Above 80 UP)	--	--	--	--
05 Indian Made Foreign Liquor (Below 80 UP)	--	--	--	--
06 Bottling fees	--	--	--	--
07 Recording of Lables	--	--	--	--
112 Licences	29.98	40.00	40.00	40.00
01 Distillery,Brewery,winery,blending and bottling of Country Liquor	--	--	--	--
02 Bounded Warehouse	--	--	--	--
03 Wholesale of IMFL,FL,CL etc.	--	--	--	--
04 Retail sale in packed bottles for IMFL,FL,CL etc.	--	--	--	--
05 Retail sale for consumption on premises	--	--	--	--
06 Fines and confiscation	29.98	40.00	40.00	40.00
150 Fines and confiscations	31.75	40.00	40.00	40.00
01 Fines and confiscations	31.75	40.00	40.00	40.00
800 Other Receipts	11909.20	11132.31	11135.17	11355.00
80 Sale proceeds of dead stock, waste paper, etc.	--	--	2.86	--
81 Other items	498.99	620.00	620.00	650.00
90 Deduct Refunds	--	--	--	--
02 Bounded Warehouse	86.84	30.00	30.00	32.00
03 Wholesale of IMFL, FL, CI, etc.	209.79	150.26	150.26	158.00
08 Application Fees on E. Duty	2869.19	3300.00	3300.00	3400.00
07 E. duty in the form of H. Surcharge	1587.64	1600.00	1600.00	1650.00
06 Lib. Cess in the form of Surc. on E. duty	2121.27	2502.05	2502.05	2505.00
05 R. Sale of cons. on Premises	2974.18	2000.00	2000.00	2000.00
04 Retail Sale in P. Bottles IMFL, FL, CI, ect.	745.95	370.00	370.00	390.00
01 Distillery, Brewery, Winery, Blending and Bottling of Country Liquor	815.35	560.00	560.00	570.00
0030 Stamps and Registration Fees	4.17	6.00	6.00	6.00
01 Stamps - Judicial	4.17	6.00	6.00	6.00
102 Sale of Stamps	4.17	6.00	6.00	6.00
01 Sale of Stamps	4.17	6.00	6.00	6.00
0070 Other Administrative Services	2.43	1.12	1.12	1.15
60 Other Services	2.43	1.12	1.12	1.15
118 Receipts under Right to Information Act, 2005	2.43	1.12	1.12	1.15

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Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2024 - 2025	Budget Estimates 2025 - 2026	Revised Estimates 2025 - 2026	Budget Estimates 2026 - 2027
1	2	3	4	5
01 RTI Fees	2.43	1.12	1.12	1.15
800 Other Receipts	--	--	--	--
01 Right to Information Act, 2005 (Central Act)	--	--	--	--
900 Deduct - Refunds	--	--	--	--
90 Hiring of Vehicle	--	--	--	--
0041 Taxes on Vehicles	--	--	--	--
800 Other Receipts	--	--	--	--
81 Other Items	--	--	--	--