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SERIES I No. 6

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

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GOVERNMENT OF GOA**Department of Animal Husbandry**

Directorate of Animal Husbandry & Veterinary Services

Order

2-13-93-AH/2013-14/650

The Government has approved the revision for Service Charges for various services provided by the Department of Animal Husbandry & Veterinary Services and the revised rates of the services are hereby published for the information of the general public.

Sr. No.	Item of Revenue Receipt	Revised Rate
1.	Sale of milk (cows) (buffaloes)	Rs. 36/- per litre Rs. 40/- per litre
2.	Sale of manure (cow dung)	Rs. 500/- per M.T.
3.	Sale of Green Fodder	Re. 1/- per kg.
4.	Sale of fruits Mango for 3 years(Auction) Coconut for 3 years(Auction) Cashew for 3 years(Auction)	Rs. 65,000/- Rs. 30,000/- Rs. 10,000/-
5.	Surplus animals	Rate is variable depending on age, sex, stage of lactation, breed etc.
6.	Sale of poultry birds	Rs. 30/- to Rs. 175/- depending upon the age.
7.	Culled poultry birds	Rs. 75/- each.
8.	Poultry manure	Rs. 500/- per M.T.
9.	Cess on fluid milk	0.15 paise per litre of milk sold.
LARGE ANIMALS INCLUDING GOATS, SHEEP & PIGS:		
10.	1st visit for a new treatment case to the farmer's house and repeat visit for same case	Rs. 20/- Rs. 10/-
11.	Cases brought at the Centres (per visit)	Rs. 5/-
12.	Post bite anti-vaccine per shot per animal	Rs. 20/-
13.	Vaccination against infectious and contagious disease would continue to remain free	—
14.	No charges are to be collected when reports for infectious and contagious diseases are attended	—
15.	All artificial inseminations as many times required and treatment of infertility cases will be provided free of cost to large animals	—
16.	Major Surgery	Rs.100/-
17.	Minor Surgery	Rs. 50/-
18.	Post operative care will be provided free of cost to large animals	—

Sr. No.	Item of Revenue Receipt	Revised Rate
FOR PET DOGS, CATS, ETC.:		
19.	House visits are not to be encouraged. However, in emergency if a house visit is undertaken (for the first visit) and for subsequent visits	Rs. 200/- Rs. 75/-
20.	Treatment/Examination at the Hospitals & Dispensaries	Rs. 50/-
21.	In case of Anti-Rabies vaccine for dogs, for the first dose	Rs. 100/-
22.	And for subsequent dose (which includes the cost of vaccine)	Rs. 60/-
23.	Per post bite vaccine for pets at the centre (including cost of vaccine)	Rs. 100/-
24.	Post bite vaccine for pets outside centre (including cost of vaccine)	Rs. 150/-
25.	All other vaccines for dogs and the other pets brought by the owner at the Hospital/Dispensary	Rs. 50/-
26.	Major Surgery	Rs. 500/-
27.	Minor Surgery	Rs. 300/-
28.	Post operative care	Rs. 200/-
POULTRY:		
29.	Service charges for 100 birds inclusive of vaccines Any farmers having less than 100 birds will be entitled for free services	Rs. 20/- —
GENERAL:		
30.	Radiography Examination (X-Ray)	Rs. 500/-
31.	Ultra Sonography	Rs. 500/-
32.	Euthanasia (for small and large animals also)	Rs. 200/-
33.	Processing fees for various Departmental Schemes	Rs. 50/-
34.	Issue of Health Certificates for transport of animals outside India	Rs. 500/-
35.	Issue of Health Certificates for transport of animals within India	Rs. 300/-
36.	Farm manure of Cattle and Piggery Farms (per metric tonne)	Rs. 400/-
37.	Per bundle of 25 kgs. of dry hay	Rs. 100/-
DISEASE INVESTIGATION UNIT LABORATORY FINDINGS:		
38.	Medicines available in the Centres used for treatment, shall be free of cost	—
39.	Blood test, urine test, faecal examinations and skin scrapping etc., will be free in case of large animals	—
40.	Blood test, urine test, faecal examinations and skin scrapping etc., in case of pet/small animals	Rs. 75/-
41.	Post-mortem examination in case of small and large animals	Rs. 300/-
42.	Post-mortem for poultry birds	Rs. 25/-
43.	Meat samples examination (per tonne) and for issue of certificate	Rs. 500/-
44.	Culture with antibiotic sensitivity test	Rs. 200/-
45.	Test conducted by Biochemistry Analyser, SGOT, SGPT, Urea, Creatinine, Bilirubin Glucose, Protein Albumin, Na K, Cl, Ca, etc., each test	Rs. 250/- per test
GOA ANIMAL PRESERVATION ACT, 1995:		
46.	Ante-Mortem charges for animals slaughtered for beef per animal	Rs. 50/-
47.	Inspection charges for beef or beef products brought in to Goa for sale per kg. wt.	Rs. 2/-

Sr. No.	Item of Revenue Receipt	Revised Rate
48.	Meat examined and certified for export including issue of certificate per kg. wt.	Rs. 2/-
49.	Animals belonging to Government Department and Dwarka Goseva Ashram will be provided with free services ACCOMMODATION:	—
50.	Self contained rooms for guests, other than STC/FTC trainee (Twin Sharing)	Rs. 300/- per day

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

Dr. B. Braganza, Director & ex officio Joint Secretary (AH).

Panaji, 2nd May, 2013.



Department of Finance
Revenue & Expenditure Division
Directorate of Accounts

Notification

DA/Admn/11-12/2013-14/TR-304/17

Sub.: Rules for conducting the Initial Recruitment Examination Training and Final Examination of the Accountants.

Read: Notification No. 4/18-2/66/Vol.II/1568 dated 25-12-1966.

In exercise of the powers conferred under Rule 20 of the aforesaid Rules, the procedure, syllabus, scheme of examination and the

process of selection of Accountants contained in the relevant Rules, are hereby amended in respect of filling up the post of Accountants from amongst Departmental candidates i.e. Accounts Clerks/U.D.C. of the Directorate of Accounts, as follows.

2. All Accounts Clerks/Treasurer Grade II & III of the Directorate of Accounts who have completed 02 years regular service in the grade, shall be required to appear for written examination to be conducted by the Directorate of Accounts on such a date, venue and time as the Director may, by notification, prescribe.

3. The syllabus and pattern of examination shall be as under:—

Subject	Maximum marks allotted	Minimum qualifying marks
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Paper (I)

Duration: 03 hours

Paper type: Subjective (90%) & Objective (10%)

English and General Knowledge

(a) Report Writing/Noting/Drafting	100	40
(b) Comprehension		
(c) Precise		
(d) Business Communication		
(e) Essay/Composition		
(f) Grammar		
(g) General Knowledge		

Paper (II)

Duration: 02 hours

Paper type: Subjective (50%) & Objective (50%)

Subject	Maximum marks allotted	Minimum qualifying marks
<i>Section(A): Mathematics</i> Averages, Ratio & Proportion, Computation of Interest (Simple and Compound Interest), Permutation & Combination, Linear & Simultaneous equations, Mensuration and Geometry, Statistics, Probability.	30	15
<i>Section(B): Book keeping & Accountancy</i> Book keeping & Accountancy, Accounting Principles, Accounting Standards, Recording of transactions & Preparation of Trial Balance, Depreciation, Income tax calculations.	20	10
<i>Section(C): Basic Service & Accounts Rules</i> FR/SR, TA/DA Rules, Medical Attendance Rules, Pay & Other Allowances Rules, Leave Rules, L. T. C. Rules, Loans & Advances to Government Servants, GPF/LPS Rules, Works Manual.	50	25

4. All departmental candidates who are declared successful as per the qualifying criteria laid down above shall be called for a viva-voce/oral interview to be conducted by the Departmental Selection Committee comprising of the Director of Accounts, the next immediate senior officer of the Directorate of Accounts and the Under Secretary to the Finance Department, Government of Goa.

5. The selection criteria shall be as follows:

The written examination will carry a weightage of 85% while viva voce/oral interview will carry a weightage of 15%. The marks secured by the departmental candidates in written examination will be computed proportionate to 85 marks and maximum of 15 marks will be awarded at oral interview stage. If the departmental candidate does not appear for the oral interview or scores zero mark during oral interview shall not be considered for selection. Appearing for oral/viva voce is mandatory.

6. A merit list will be drawn for the purpose of selection and offer of appointment shall be given as and when vacancies occur during the recruitment year.

7. The other condition for recruitment, reservation and procedure for application shall be as defined by the Government and as per

the extent guidelines issued in this regard from time to time.

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

G. S. Potekar, Director & ex officio Joint Secretary (Accounts).

Panaji, 6th May, 2013.

Corrigendum

DA/Admn/11-12/13-14/156

Read: (1) Notification No. DA/Admn/11-12/13-14/01 dated 12-4-2013.

(2) Corrigendum No. DA/Admn/11-12/13-14/07 dated 12-4-2013.

In the above cited Notification the expression "Read: Notification No. 4/13-2/66/Vol.II/1568 dated 25-12-1966 published in the Official Gazette, Series I No. 39 dated 29-12-1966," shall be substituted as "Notification No. 4/18-2/66/Vol.II/1568 dated 25-12-1966 published in the Government Gazette, Series I No. 39 dated 29-12-1966."

The other contents of the order remain unchanged.

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

Gurunath S. Potekar, Director & ex officio Joint Secretary (Accounts).

Panaji, 3rd May, 2013.

Goa Legislature Secretariat

LA/LEGN/2013/329

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Tax on Infrastructure
(First Amendment) Bill, 2013

(Bill No. 15 of 2013)

A

BILL

to amend the Goa Tax of Infrastructure Act, 2009 (Goa Act 20 of 2009).

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure (First Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) (hereinafter referred to as the principal Act),—

(i) clause (a) shall be re-numbered as clause (aa) and before clause (aa) so re-numbered, the following clause shall be inserted, namely:—

“(a) “built up area” means all areas which are built upon and essentially forming part of the building/buildings and includes,—

(i) floor area i.e. covered area of the building/buildings in all floor levels added together;

(ii) basement or cellar;

(iii) balcony/verandah/passages/lobby;

(iv) mezzanine floor;

(v) stilt area;

(vi) swimming pool whether covered or uncovered;

(vii) staircases including fire escape staircase, ramps (internal and/or external);

(viii) lift area at one level;

(ix) atrium/podium;

(x) terraces at intermediate floors; and

(xi) equipment room, generator room, security room; but does not include areas of open terraces on the top most floor of the building/buildings, un-storeyed porch, septic tanks, soak pits, sewage treatment plants, man holes, drainage, gutters, chambers, wells, fountains, steps, water tanks, sumps, rain water harvesting tanks, structures for handling/sorting of waste having a height of not more than 2.5 meters and having opening on at least two sides, pump house admeasuring an area not exceeding six square meters, swing frames, compounds and gates;”;

(ii) clause (d) shall be omitted;

(iii) after clause (i), the following clause shall be inserted:—

“(ia) “other building” means a building or structure other than residential building, commercial building or industrial building;”;

3. *Amendment of section 3.*— In section 3 of the principal Act,—

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) On any construction to be undertaken by any corporation or undertaking constituted under the Central or State enactment, or any State Government, or local bodies on any land specified in the Schedule hereto, there shall be levied and paid a service charge on infrastructure at the rates specified in the said Schedule.”.

(ii) in sub-section (4), for the word “tax”, wherever it occurs, the words “tax or service charge” shall be substituted;

(iii) in sub-section (5), for the word “tax”, wherever it occurs, the words “tax or service charge” shall be substituted;

(iv) for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) The tax and service charge collected by the Competent Authority shall be credited into the Government Treasury and shall be utilized for works identified by the Government, such as, provision of water, power and development of other physical infrastructure.”.

4. *Amendment of section 5.*— In the principal Act,—

(i) in section 5 and in any other sections, for the word “tax” wherever it occurs, the words “tax or service charge” shall be substituted;

(ii) in section 5, for the words “industrial building”, wherever it occurs, the words “industrial building or other building” shall be substituted.

5. *Amendment of section 6.*— In sub-section (1) of section 6 of the principal Act, for the words “industrial building, wherever it occurs, the words “industrial building or other building” shall be substituted.

6. *Substitution of the Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

“SCHEDULE

		Rate of infrastructure tax payable, per square meter of built up area							
		(1)	(2)	(3)	(4)				
		Residential building	Commercial building	Industrial building	Other Buildings				
Type of area/land	(A)	(B)		(A)	(B)	(C)	(D)	(E)	
		Residential building or structure having a built up area which admeasures 100 sq. mts. or below	Residential building or structure having a built up area which admeasures 101 sq. mts. or above		Agriculture and allied structures	Agro based industrial buildings/structures including agro-tourism structures	Recreational and entertainment structures, including dance floors, amusement parks, gokarting tracks	Communication structures such as towers and the like whose built up area cannot be quantified	Buildings/structures not covered under (A) to (D)
(1) <i>Category A</i> Coastal Panchayat areas and five major towns, namely, Panaji, Mapusa, Ponda, Mormugao and Margao	NIL	Rs. 200/-	Rs. 800/-	Rs. 250/-	25% of the rate applicable to residential building	50% of the rate applicable to industrial building	50% of the rate applicable to commercial building	Rs. 25,000/- per structure	Rs. 200/-.

Statement of Objects and Reasons

The Goa Tax on Infrastructure Tax Act, 2009 (Goa Act 20 of 2009) provides for levy of infrastructure tax as per the floor area of the building. However, around 20% to 30% of the area covered under stilt floors, basement floors, mezzanine floors, balconies, passages, lobbies, stair cases, etc., are not covered under the “floor area”, as per the definition of term “floor area” in the Goa Land Development and Building Construction Regulations, 2010. These spaces are integral part of the main building and also consume the infrastructure facilities directly and as such, it is felt necessary to bring the said area under the tax net. Hence, the Bill seeks to amend section 2 of the said Act so as to define term “built up area” and omit clause (d) thereof.

Similarly, there are many constructions other than residential, commercial and industrial such as institutional buildings other than educational buildings, building and structures for transportation and telecommunication use, farm houses, dance floors, etc. which need to be brought under the taxation.

The Bill, therefore seeks to insert sub-section (1A) to section 3 of the said Act.

Goa has three physiographical regions, namely, the coastal area, midland areas and western ghats. Major developments and infrastructure developments are concentrated in the coastal areas and in the major towns like Panaji, Mapusa, Ponda, Mormugao and Margao. Commercial establishments like shopping malls, arcades, hotels and resorts require major infrastructure facilities. The village areas, contiguous to the major towns, many of which are identified as Census towns in the Census of India, are also showing higher degree of urbanization and require more infrastructure facilities. Hence, the Bill seeks to amend the Schedule to the said Act, so as to amend the said Schedule suitably.

The Bill also seeks to amend sub-section (6) of section 3 of the said Act so as to earmark and utilize the tax and service

charge collected under the said Act, for the works identified by the Government, such as, provision of water, power and development other related physical infrastructure.

Financial Memorandum

No financial implications are involved in this Bill. However, the enhancement of the rates of infrastructure tax, and levy of service charge, as per different geographical locations and urbanization trend as proposed in this Bill would generate additional revenue of approximately Rs. 70 crores to the Government.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim Goa
Dated: 23rd April, 2013.

MANOHAR PARRIKAR
Chief Minister/
/Minister for TCP

Assembly Hall,
Porvorim Goa
Dated: 23rd April, 2013.

N. B. SUBHEDAR
Secretary to the Legislative
Assembly of Goa.

(Annexure to Bill No. 15 of 2013)

.....
The Goa Tax on Infrastructure Act, 2009
.....

2. *Definitions.*— In this Act, unless the context otherwise requires.—

(a) “classification of land” means the classification assigned to land by zoning or use;

(b) “commercial building” means a building or structure consisting of shop, godown or office premises, either on ground floor or any other floor, used wholly or partly for business activities;

(c) “competent authority” means such authority or officer of the Government, as the Government may, by notification in the Official Gazette, specify;

(d) “floor area” means a floor area as defined in the Planning and Development Authority (Development Plan) Regulations, 2000, or any subsequent regulations thereto made under the Goa (Regulation of Land Development and Building Construction) Act, 2008 (Act 6 of 2008), for the time being in force;

(e) "Government" means the Government of Goa;

(f) "industrial building" means any building or structure constructed for the purpose of carrying out medium and large scale industrial activities within or outside the areas earmarked and notified as industrial estates/areas, but does not include building constructed for carrying out small scale industrial activity;

(g) "infrastructure" means the provision of potable water, electricity and other amenities like roads, drains, foot paths, sewerage system, etc.;

(h) "local authority" means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994) or a Municipal Corporation constituted under any law and includes the Goa Industrial Development Corporation constituted under the Goa Industries Development Act, 1965 (22 of 1965);

(i) "notification" means a notification published in the Official Gazette;

(j) "prescribed" means prescribed by the rules made under the Act;

(k) "residential building" means any building or structure consisting either of a single self contained unit having built up area of more than 100 square meters or more than one independent unit used for domestic purpose but does not include building constructed for educational institution, orphanage, old age home, home for spastic/retarded children or by any other non-profitable organization and such other organizations as may be notified by the Government in public interest;

(l) "Schedule" means the Schedule appended to this Act.

3. *Tax on Infrastructure.*— (1) On any construction to be undertaken by any person on any land specified in the Schedule hereto, there shall be levied and paid a tax on infrastructure at the rates specified in the said Schedule.

(2) The Government may by notification in the Official Gazette, amend any entry in the Schedule and the Schedule shall be deemed to have been amended accordingly.

(3) Every notification made under sub-section (2) shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in

session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the notification or the Legislative Assembly agrees that the notification should not be made and notify such decision in the Official Gazette, the notification shall from the date of publication of such decision have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that notification.

(4) Where a licence for construction has already been issued to any person before the commencement of this Act, the infrastructure tax shall be levied and paid at the time of the renewal of the construction licence or before the issuance of the occupancy certificate/completion certificate, whichever is earlier, after carrying out assessment of tax through the Competent Authority under this Act.

(5) The tax on infrastructure payable under sub-section (1), shall be assessed and collected by the Competent Authority at the time of approving the construction plan or at the time of issuing construction licence.

Explanation:— While assessing the said tax under this Act,—

(a) where a building proposed to be constructed is in a land earmarked for commercial use/zone, the rate of tax applicable thereto shall be as applicable to commercial buildings irrespective of its use;

(b) where a building proposed to be constructed is in a land earmarked for other use or in zone other than commercial zone, in any plan in force, such as residential or settlement zone, where commercial utilization of building is done partly on the ground floor or any other floor, the rate of tax applicable to commercial buildings shall be changed only to the floor area which is used for commercial purpose while for other area of the building which is used for residential purpose, the rate applicable to residential building shall be charged while assessing infrastructure tax.

(6) The tax collected by the Competent Authority shall be credited into the Government Treasury.

(7) Any person aggrieved by an assessment made by the competent authority under sub-section (5) may, within thirty days of communication of such assessment by the competent authority, prefer an appeal before the prescribed authority whose decision shall be final and binding on all parties.

(8) An appeal under sub-section (7) shall set out the grounds of appeal and shall be verified by the appellant. It shall accompany the order of the competent authority and its enclosures if any. The appellant shall also pay a fee of Rupees one thousand in the form of Court fee.

SCHEDULE
(See section 3)

Classification of land use in outline development plan (odp)/zoning plans	Category of building or structure build on the land mentioned in outline development plan (odp)/zoning plans and as specified in column (i)	Rate of tax on infrastructure payable per square meter of floor area
(1)	(2)	(3)
Residential	(1) Residential building or structure which admeasures 100 square metre or below	Nil
	(2) Residential building or structure which admeasures 101 square metre or above	Rs. 150/-
Commercial	(3) Commercial building or structure	Rs. 350/-
Industrial	(4) Industrial building or structure	Rs. 150/-
Classification of land use in regional plan	Category of building or structure build on the said land use in regional plan	Rate of tax on infrastructure payable per square meter of floor area
Settlement Residential	(1) Residential building or structure which admeasures 100 square metres or less	NIL
	(2) Residential building or structure which admeasures 101 square metres or above	Rs. 150/-
Commercial	(3) Commercial building or structure	Rs. 350/-
Industrial	(4) Industrial building or structure	Rs. 150/-

Assembly Hall,
Porvorim-Goa.
23rd April, 2013.

N.B. SUBHEDAR
Secretary to the
Legislative Assembly of Goa

LA/LEGN/2013/330

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Indian Stamp (Goa Amendment) Bill, 2013
(Bill No. 14 of 2013)

A
BILL

further to amend the Indian Stamp Act, 1899
(2 of 1899), as in force in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa (hereinafter referred to as the "principal Act"), in section 2,—

(i) clause (1) shall be renumbered as clause (1A) and before clause (1A) so renumbered, the following clause shall be inserted, namely:—

“(1) “Association” means any association, exchange, organization or body of individuals, whether incorporated or not, established for the purpose of regulating and controlling business of the sale or purchase of, or other transaction relating to, any goods or marketable securities;”;

(ii) for clause (10), the following clause shall be substituted, namely:—

“(10) “Conveyance” includes,—

(i) a conveyance on sale;

(ii) every instrument;

(iii) every decree or final order of any Civil Court;

(iv) every order made by the High Court under section 394 of the Companies Act, 1956 (Central Act 1 of 1956) in respect of amalgamation or reconstruction of companies; and every order made by the Reserve Bank of India under section 44 A of the Banking Regulation Act, 1949 (Central Act 10 of 1949) in respect of amalgamation or reconstruction of Banking Companies, by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, inter vivos, and which is not otherwise specifically provided for by Schedule I or by Schedule I-A, as the case may be.

Explanation:— An instrument whereby a co-owner of any property transfers his interest to another co-owner of the property and which is not an instrument of partition, shall, for the purposes of this clause, be deemed to be an instrument by which property is transferred *inter vivos*;”;

(v) after clause (16A), the following clause shall be inserted, namely:—

“(16B) “market value”, in relation to any property which is the subject

matter of an instrument, means the price which such property would have fetched if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument, whichever is higher;”.

3. *Amendment of section 3A.*— In section 3A of the principal Act, in sub-section (1), after the first proviso, the following provisos shall be inserted, namely:—

“Provided further that in case of a mining lease for bauxite, the duty payable under sub-section (1) shall not exceed the amount in rupees arrived at by applying a rate of 0.1 times annual extraction of mineral permitted under the Environmental clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case of a mining lease for manganese, the duty payable under sub-section (1) shall not exceed the amount in rupees arrived at by applying a rate of hundred times annual extraction of mineral permitted under the Environmental clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case of a mining lease for more than one mineral and having Environmental clearance thereof the duty payable shall be computed by taking into account total stamp duty payable on each of such minerals:”.

4. *Insertion of new section 10A.*— After section 10 of the principal Act, the following new section shall be inserted, namely:—

“10A. *Stock exchange etc., to deduct stamp duty from trading member’s account.*— Notwithstanding anything contained in this Act, in case of transactions through stock exchange or an association as defined in clause (a) of section 2 of the Forward Contracts (Regulation) Act, 1952 (Central Act 74 of 1952), the stock exchange

or, as the case may be, an association, shall collect the due stamp duty by deducting the same from the trading member's account at the time of settlement of such transactions. The stamp duty so collected shall be transferred to the Government Treasury or Sub-Treasury in the manner specified by the Chief Controlling Revenue Authority.

Explanation:— For the purpose of this section, "stock exchange" means the stock exchange as defined in clause (j) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956)."

5. *Amendment of section 47A.*— In section 47A of the principal Act,—

(i) for the expression "conveyance, exchange or gift", wherever it occurs, the expression "conveyance, exchange, gift, certificate of sale, deed of partition, power of attorney, deed of settlement or transfer of lease by way of assignment" shall be substituted;

(ii) in sub-section (3), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided that nothing in this sub-section shall apply to any instrument of certificate of sale, deed of partition, power of attorney, deed of settlement or transfer of lease by way of assignment registered before the date of commencement of the Indian Stamp (Goa Amendment) Act, 2013."

6. *Amendment of Schedule I-A.*— In Schedule I-A of the principal Act,—

(i) against Article 2, in column (2), for the words "Hundred rupees" and "fifty rupees", the words "Two hundred rupees" and "Five hundred rupees" shall be respectively substituted;

(ii) against Article 3, in column (2), for the words "Fifty rupees", the words "One thousand rupees" shall be substituted;

(iii) against Article 4, in column (2), for the words "Twenty rupees", the words "Fifty rupees" shall be substituted;

(iv) for Article 5, the following Article shall be substituted, namely:—

"5. AGREEMENT
OR MEMORANDUM
OF AN AGREEMENT—

(a) if relating to the sale of a Bill of exchange One hundred rupees.

(b) if relating to the purchase or sale of Government security or share in an incorporated company or other body corporate Twenty paise for every rupees ten or part thereof of value of the security or share.

(c) if relating to an agreement for the sale of an immovable property 2.9 percent of the market value of the immovable property, subject to a minimum duty of rupees one hundred and rounded up to the nearest hundred in its multiples thereof.

(d) if not otherwise provided for... One thousand rupees.

Exemptions

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or MEMORANDUM chargeable under Article 42;

(b) made in the form of tenders to the Central

Government for or relating to any loan;

AGREEMENT TO LEASE. See LEASE (Article 34).

(v) against Article 7, in column (2), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(vi) against Article 8, in column (2), for the words "Twenty rupees", the words "Five hundred rupees" shall be substituted;

(vii) against Article 9, in column (2), for the words "Ten rupees", the words "One hundred rupees" shall be substituted;

(viii) against Article 17, in column (2), for the words "Fifteen rupees", the words "One hundred rupees" shall be substituted;

(ix) against Article 18, in column (2), for the expression "article 23 for a consideration equal to the amount of the purchase money", the expression "Article 22, on the market value of the property" shall be substituted;

(x) against Article 19, in column (2), for the words "Ten rupees" the words "One hundred rupees", shall be substituted;

(xi) against Article 20, in column (2), for the words "Thirty rupees" the words "One hundred rupees" shall be substituted;

(xii) for Article 21, the following Article shall be substituted, namely:—

"21. COMPOSITION-DEED,

that is to say any instrument executed by a debtor except an agreement, whereby he conveys his property for the

Two hundred rupees.

benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.

(xiii) for Article 25, the following Article shall be substituted, namely:—

"25. CUSTOMS-BOND OR EXCISE-BOND

(a) where the amount does not exceed Rs. 2,500/- The same duty as a Bond (Article 15) for such amount.

(b) in any other case One hundred rupees.

(xiv) for Article 30, the following Article shall be substituted, namely:—

"30. EXCHANGE OF PROPERTY-Instrument of- The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article No. 22, on the total market value of the properties exchanged.

EXTRACT – See Copy (Article 23)
EXCISE BOND – See Customs Bond or Excise Bond (Article 25).

”;

(xv) against Article 32, in column (2), for the expression “as the case may be of Article 22 for a consideration equal to the value of the property”, the expression “as the case may be, of Article 22, on the market value of the property” shall be substituted;

(xvi) against Article 33, in column (2), for the expression “The same duty as a security Bond (Article 57) for the same amount”, the words “Five hundred rupees” shall be substituted;

(xvii) after Article 34, the following new Article shall be inserted, namely:—

“34A. LEAVE AND LICENCE AGREEMENT—

(a) if relating to residential premises Five hundred rupees

(b) if relating to non-residential premises One thousand rupees

”;

(xviii) against Article 38, in column (2), for the words “One hundred and fifty rupees”, the words “Five hundred rupees” shall be substituted;

(xix) against Article 41, in column (2), for the words “Twenty rupees”, the words “Thirty rupees” shall be substituted;

(xx) against Article 44, in column (2), for the expression “for the amount of the value”, the expression “on the market value” shall be substituted;

(xxi) for Article 45, the following Article shall be substituted, namely:—

“45. PARTNERSHIP—

(2) Instrument of partnership—

(a) where there is no share of contribu- Five hundred rupees.

tion in partnership, or where such share contribution brought in by way of cash does not exceed rupees 50,000/-

(b) where such share contribution brought in by way of cash is in excess of rupees 50,000/-, for every rupees 50,000/- or part thereof Five hundred rupees, subject to a maximum duty of rupees five thousand.

(c) where such share contribution is brought in by way of property, excluding cash The same duty as is leviable on conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property.

(2) Dissolution of partnership or retirement of partner—

(a) where on a dissolution of the partnership or on retirement of a partner any property is taken as his share by a partner other than a partner who brought in his share of contribution in the partnership The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of such property, subject to a minimum of rupees one hundred.

(b) in any other case Two hundred rupees.

”;

(xxii) for Article 48, the following Article shall be substituted, namely:—

“48. POWER OF ATTORNEY not being a Proxy:—

<p>(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents</p>	<p>One hundred rupees.</p>	<p>or (b), as the case may be, of Article 22, on the market value of the property.</p>
<p>(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882)</p>	<p>One hundred rupees.</p>	<p>(g) when given to a promoter or developer by whatever name called, for construction, development of, or sale or transfer (in any manner whatsoever) of, any immovable property</p>
<p>(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a)</p>	<p>One hundred rupees.</p>	<p>The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property.</p>
<p>(d) when authorising one person to act in more than one transaction or generally</p>	<p>One hundred rupees.</p>	<p>(h) in any other case</p>
<p>(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally</p>	<p>One hundred rupees.</p>	<p>One hundred rupees for each person authorised.</p>
<p>(f) when authorizing to sell or transfer immovable property,—</p>		<p><i>Explanation I.</i>—For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</p>
<p>(i) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, grand-daughter or such other close relative; and</p>	<p>Five hundred rupees.</p>	<p><i>Explanation II.</i>— The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).</p>
<p>(ii) in any other case.</p>	<p>The same duty as is leviable on a conveyance under clause (a)</p>	<p><i>Explanation III.</i>— Where under clause (f), duty has been paid on the power of attorney, and a conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney.</p>

(xxiii) against Article 50, in column (2), for the words “Four rupees”, the words “One hundred rupees” shall be substituted;

(xxiv) against Article 51, in column (2), for the words “Five rupees”, the words “One hundred rupees” shall be substituted;

(xxv) against Article 54, in column (2), for the words “Fifty rupees”, the words “One thousand rupees” shall be substituted;

(xxvi) after Article 54, the following new Article shall be inserted, namely:—

“54A. RECORD OF
T R A N S A C T I O N
(Electronics or other-
wise) effected by a
trading member through
a stock exchange or the
association referred to in
section 10A—

- | | |
|---|--|
| (a) if relating to sale or purchase of Government securities | 0.005 percent of the value of security. |
| (b) if relating to purchase or sale of securities, other than those falling under item (a) above— | |
| (i) in case of delivery | 0.005 percent of the value of security. |
| (ii) in case of non-delivery | 0.005 percent of the value of security. |
| (c) if relating to futures and options trading | 0.005 percent of the value of the futures and options trading. |
| (d) if relating to forward contracts of commodities traded through an association or otherwise | 0.005 percent of the value of the forward contract. |

Explanation I.— For the purpose of clause (b), “securities” means the securities as defined in clause (h) of section 2 of the Securities Contract (Regulation) Act, 1956 (Central Act 42 of 1956).

(xxvii) for Article 55, the following Article shall be substituted, namely:—

“55. RELEASE, that is to say, any instrument (not being an instrument as is provided by section 23A) whereby a person renounces a claim upon other person or against any specified property,—

- | | |
|--|---|
| (a) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer’s parents) or son or daughter or son of pre-deceased son or daughter of pre-deceased son or father or mother or spouse of the renouncer or the legal heirs of the above relations | One thousand rupees. |
| (b) in any other case | The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the share, interest, part or claim renounced. |

(xxviii) for Article 59, the following Article shall be substituted, namely:—

“59. SHARE WARRANTS Five rupees.
to bearer issued under the Companies Act, 1956 (1 of 1956), for every rupees five hundred or part thereof

Exemption

Share warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956 (1 of 1956), to have effect only upon payment as composition for that duty, to the Collector—

(a) one and a half per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full subsequently issues in addition to its subscribed capital, one and a half per centum of the additional capital so issued.

SCRIP, See Certificate (Article 19).

”;

(xxix) against Article 60, in column (2), for the words “One rupee”, the words “One hundred rupees” shall be substituted;

(xxx) for Article 61, the following Article shall be substituted, namely:—

“61. SURRENDER OF LEASE including an agreement for surrender of lease—

(a) without any consideration

One thousand rupees.

(b) with consideration

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the amount of consideration.

Explanation.— For the purposes of this Article, return of money paid as advance or security deposit by lessee to the lessor shall not be treated as consideration for the surrender.

”;

(xxxii) for Article 63, the following Article shall be substituted, namely:—

“63. TRANSFER OF LEASE by way of assignment and not by way of underlease or by way of decree or final order passed by any Civil Court or any Revenue Officer

The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the property, which is the subject matter of transfer.

”;

(xxxii) for Article 64, the following Article shall be substituted, namely:—

“64. TRUST—A. Declaration of - of, or concerning, any property when made by any writing not being a Will,—

(a) where there is disposition of property,—

<p>(i) where the Trust is made for a religious or charitable purpose</p>	<p>Ten rupees for every five hundred or part thereof of a sum equal to the amount settled or market value of the property settled.</p>	<p>VALUATION— See Appraisement (Article 8).</p>
<p>(ii) in any other case</p>	<p>The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, for a sum equal to the amount settled or the market value of the property settled.</p>	<p>”;</p> <p>(xxxiii) after Article 65, the following new Article shall be inserted, namely:—</p> <p>“66. WORKS CONTRACT, that is to say, a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract,—</p> <p>(a) where the amount or value set forth in such contract does not exceed rupees ten lakh</p> <p>(b) where it exceeds rupees ten lakh</p>
<p>(b) where there is no disposition of property,—</p>	<p>The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled, but not exceeding two hundred rupees.</p>	<p>One hundred rupees for every rupees one lakh or part thereof in excess of rupees ten lakh, subject to a maximum of rupees five lakh.</p> <p>”;</p>
<p>(i) where the trust is made for a religious or charitable purpose</p>	<p>The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled, but not exceeding two hundred rupees.</p>	<p>Statement of Objects and Reasons</p> <p>The Bill seeks to amend the Indian Stamp Act, 1899 (Central Act 2 of 1899), in its application to the State of Goa (hereinafter referred to as the “said Act”) so as to define the terms “Association” and “market value” and re-define the word “marketable security” in the said Act.</p>
<p>(ii) in any other case</p>	<p>The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled, but not exceeding two hundred rupees.</p>	<p>The Bill further seeks to redefine the term “Conveyance” so as to include a decree or final order of any Civil Court and every order made by the High Court under section 394 of the Companies Act, 1956 (Central Act 1 of 1956) in respect of amalgamation or reconstruction of companies; and every order</p>
<p>B. Revocation of — of, or concerning, any property when made by any instrument other than a Will</p>	<p>The same duty as a Bond (Article 15) for a sum equal to the amount settled or market value of the property settled, but not exceeding two hundred rupees.</p>	

made by the Reserve Bank of India under section 44 A of the Banking Regulation Act, 1949 (Central Act 10 of 1949) in respect of amalgamation or reconstruction of Banking Companies, which has the effect of transferring property.

The Bill further seeks to amend section 3A of the said Act so as to fix separate stamp duty for mining lease for Manganese, Bauxite and mining lease for more than one minerals.

The Bill further seeks to insert section 10A in said Act so as to enable the stock exchange or association to collect the stamp duty by deducting the same from trading members account and transfer the same to the Government Treasury or Sub-Treasury.

The Bill further seeks to amend section 47A of the said Act so as to make provision for dealing with instruments of conveyance, etc. which are undervalued.

The Bill also seeks to amend certain Articles of Schedule I-A since the stamp duty thereof is found to be very low and also to insert some new Articles thereof.

The Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill, however, it would generate additional revenue.

Memorandum Regarding Delegated Legislation

Clause 1(2) of the Bill empowers the Government to issue notification for appointing the date to bring into force the Act.

This delegation is of normal character.

Porvorim, Goa. Adv. FRANCIS D'SOUZA
24th April, 2013. Minister for Revenue

Assembly Hall, N. B. SUBHEDAR
Porvorim, Goa. Secretary to the Legislative
24th April, 2013. Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Bharat Vir Wanchoo, Governor of Goa, hereby recommend the introduction and consideration of the Indian Stamp (Goa Amendment) Bill, 2013, by the Legislative Assembly of Goa.

ANNEXURE

.....
Extract of sections 2(1), 2(10), 2(16A), 10, 33 and 47A of, and Articles 2, 3, 4, 5, 7, 8, 9, 17, 18, 19, 20, 21, 25, 30, 32, 33, 34, 38, 41, 44, 45, 48, 50, 51, 54, 55, 59, 60, 61, 63, 64 and 65 of the Schedule I-A appended to, the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa
.....

Section 2(1)

2(1) "Banker" includes a bank and any person acting as a banker;

Section 2(10)

2(10) "Conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I or by Schedule I-A, as the case may be;

Section 2 (16 A)

(16A) "Marketable security" means a security of such a description as to be capable of being sold in any stock market in India or in the United Kingdom;

Section 10

10. *Duties how to be paid.*— (1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained; or

(b) when no such provision is applicable thereto—as the State Government may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

(a) in the case of each kind of instrument—the description of stamps which may be used;

(b) in the case of instruments stamped with impressed stamps—the number of stamps which may be used;

(c) in the case of bills of exchange or promissory notes the size of the paper on which they are written.

[“(2A) The Chief Controlling Revenue Authority, may subject to such conditions as he made deem fit to impose, authorise use of franking machine or any other machine specified under sub-clause (d) of clause (13) of section 2, for making impressions on instruments chargeable with duties to indicate payment on such instruments.

(2B)(a) Where the Chief Controlling Revenue Authority is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is necessary in public interest to authorise any person, body or organisation to such use of franking machine or any other machine, he may, by order in writing, authorise such person, body or organisation.

(b) Every such authorisation shall be subject to such conditions, if any, as the Chief Controlling Revenue Authority may, by any general or special order, specify in this behalf.

(2C) The procedure to regulate the use of franking machine or any other machine as so authorised shall be such as the Chief Controlling Revenue Authority may, by order, determine.

(3) Notwithstanding anything contained in sub-section (1), where the Government, in relation to any area in the State, is satisfied that on account of temporary shortage of stamps in any area in the State, duly chargeable cannot be paid and payment of duty cannot be indicated on instruments by means of stamps, the Government, may, by notification in the Official Gazette, direct that, in such area and for such period as may be specified in such notification the duty may be paid in cash or by demand draft or by pay order in any Government treasury of Government sub-treasury or any other place as the Government may, by notification in the Official Gazette, appoint in this behalf and the receipt or challan therefore shall be given by the Officer in charge thereof. Such receipt or challan shall be presented to the Chief Controlling Revenue Authority who shall, after due verification that the duty has been paid in cash or by demand draft or by

pay order, make an endorsement to that effect on the instruments to the following effect, after cancelling such receipt or challan so that it cannot be used again, namely:—

“Stamp duty of Rs..... paid in cash or by demand draft or by pay order vide Receipt/Challan No. dated the

Signature of the Chief
Controlling Revenue Authority

Provided that the period to be specified in the notification shall not exceed a period of three months.

Explanation:— For the purpose of this sub-section, the expression “demand draft” and “pay order” mean the demand draft or pay order issued by the State Bank of India constituted under the State Bank of India Act, 1955, or, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or, under section 3 of the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1980, or, any, other bank being a Scheduled Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934.

(4) An impression made under sub-section (2A), (2B) and (2C), or, as the case may be, an endorsement made under sub-section (3), or any instrument shall have the same effect as if duty of an amount equal to the amount indicated in the impression or, as the case may be, stated in the endorsement has been paid in respect of, such payment has been indicated on such instrument by means of stamps, under sub-section (1).”.]

Section 33

33. *Examination and impounding of instruments.*— (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him in order to ascertain

whether it is stamped with a stamp of the value and description required by the law in force in when such instrument was executed or first executed:

Provided that—

(a) nothing herein contained shall be deemed to require any Magistrate or Judge of a criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;

(b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt,—

(a) the State Government may determine what offices shall be deemed to be public offices; and

(b) the State Government may determine who shall be deemed to be persons in charge of public offices.

Section 47A

Articles 2, 3, 4, 5, 7, 8, 9, 17, 18, 19, 20, 21, 25, 30, 32, 33, 34, 38, 41, 44, 45, 48, 50, 51, 54, 55, 59, 60, 61, 63, 64 and 65 of the Schedule I-A

2. Administration Bond, including a bond given under the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873—

(a) Where the amount does not exceed Rs. 2,000 Hundred rupees

(b) in any other case Fifty rupees.

3. Adoption Deed that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt Fifty rupees.

4. Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing Twenty rupees.

Exemptions

Affidavit or declaration in writing when made-

(a) as a condition of enrolment in the Armed Forces of the Union;

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT-

(a) if relating to the sale of a bill of exchange Fifteen rupees.

(b) if relating to the sale or Government security or share in an incorporated company or other body corporate. Fifteen rupees subject to maximum of fifteen rupees twenty paise for every rupees 10.00 or part thereof of the value of the Security or share Subject to maximum of fifteen rupees twenty paise for every rupees 10.00 or part thereof of the value of the Security or share.

“(bb) if relating to an agreement for the sale of an Immovable property. Rupees 100/- for property valued upto Rs. 1 lakh or part thereof and for property valued in excess of Rs. 1 lakh upto Rs. 5 lakhs, Rs. 500/- per lakh or part thereof and for property valued in excess of Rs. 5 lakhs, Rs. 1,000/- per lakh or part thereof. Rupees 100/- for property valued upto Rs. 1 lakh or part thereof and for property valued in excess of Rs. 1 lakh upto Rs. 5 lakhs, Rs. 500/- per lakh or part thereof and for property valued in excess of Rs. 5 lakhs, Rs. 1,000/- per lakh or part thereof.

(c) if not otherwise provided for Ten rupees.

Exemptions

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or MEMORANDUM chargeable under No. 42;

(b) made in the form of tenders to the Central Government for or relating to any loan;		and not being on any manner obligatory between parties either by agreement or operation of law.	
AGREEMENT TO LEASE. See LEASE (No. 34)		(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a Will	Fifty rupees.		
8. APPRAISEMENT OF VALUATION, made otherwise than under an order of the Court in the course of suit—		9. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11)	Ten rupees
(a) where the amount or value secured does not exceed Rs. 10/-	One rupee	<i>Exemptions</i>	
where it exceeds Rs. 10/- and does not exceed Rs. 50/-	One rupee	Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 or by which a person is apprenticed by, or at the charge of any public charity	
where it exceeds Rs. 50/- and does not exceed Rs. 100/-	Two rupees		
where it exceeds Rs. 100/- and does not exceed Rs. 200/-	Three rupees		
where it exceeds Rs. 200/- and does not exceed Rs. 300/-	Five rupees	17. CANCELLATION— instrument of (including any instrument previously executed is cancelled), if attested and not otherwise provided for. See also Release (No. 55), Revocation of Settlement (No. 58 B), Surrender of Lease (No. 61), Revocation of Trust (No. 64 B).	Fifteen rupees
where it exceeds Rs. 300/- and does not exceed Rs. 400/-	Six rupees		
where it exceeds Rs. 400/- and does not exceed Rs. 500/-	Seven rupees		
where it exceeds Rs. 500/- and does not exceed Rs. 600/-	Eight rupees		
where it exceeds Rs. 600/- and does not exceed Rs. 700/-	Nine rupees		
where it exceeds Rs. 700/- and does not exceed Rs. 800/-	Ten rupees		
where it exceeds Rs. 800/- and does not exceed Rs. 900/-	Eleven rupees		
where it exceeds Rs. 900/- and does not exceed Rs. 1000/-	Twelve rupees		
(a) In any other case	Twenty rupees		
<i>Exemptions</i>		(a) where the purchase money does not exceed Rs. 10/-	One rupee.
(a) Appraisalment or valuation made for the information of one party only		(b) where the purchase money exceeds Rs.10/- but does not exceed Rs. 25/-	One rupee fifty paise.

(c) in any other case	The same duty as is leviable under clause (a) or (b), as the case may be, of article 23 for a consideration equal to the amount of the purchase money.	30. EXCHANGE OF PROPERTY— Instrument of—	(The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of article No. 22 for a consideration equal to the value of the property of greatest value as set forth in such instrument).
19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, script or stock in or any incorporated company or other body corporate, or to become proprietor of charges, script or stock in or of any such company or body	Ten rupees.	EXTRACT— See Copy (No. 23)	
		EXCISE BOND— See Customs Bond or Excise Bond (No. 25)	
		33. INDEMNITY—BOND.	The same duty as a Security Bond (No. 57) for the same amount.
20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer), where by a vessel or some specified principal part thereof is left for the specified purposes of charter, whether it includes a penalty clauses or not	Thirty rupees.	INSPECTORSHIP DEED— See Composition Deed (No. 21).	Same amount.
		INSURANCE— See Policy of Insurance (No. 47)	
21. COMPOSITION-DEED, that is to say, any instrument (except an agreement whereby he convey his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors—	Twenty-five rupees.	34. LEASE, Including an under-lease or sub-lease and any agreement to let or sublet.	
		(a) Where by such lease the rent is fixed and no premium is paid or delivered—	
		(i) where the lease purports to be for a term of less than one year	Half of the duty payable on a Bond (No. 15) for the whole amount payable or deliverable under such lease.
		(ii) where the lease purports to be for a term of not less than one year, but not more than five years	Half of the duty payable on a Bond (No. 15) for the amount or value of the average annual rent reserved.
		(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.
25. CUSTOMS-BOND OR EXCISE BOND—			
(a) where the amount does not exceed Rs. 1,000/-	The same duty as a Bond (No. 15) for such amount.		
(b) in any other case	Fifteen rupees.		

(iv) where the lease purports to be for a term exceeding ten years and not exceeding twenty years	One third of the duty payable on a conveyance (No. 22)(a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.	(viii) where the lease purport to be for any define term	On third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the ten years if the lease continued so long.
(v) where the lease purports to be for a term exceeding 20 years, but not exceeding 30 years;	One third of the duty payable on a conveyance (No. 22) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.	(b) where lease is granted for a fine or premium or for money advanced and where no rent is reserved	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years	One third of the duty payable on a Conveyance (No. 22)(a) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.	(c) where lease is granted for a fine or premium or for money advanced in addition to rent is reserved	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such a lease if no fine or premium or advance had been paid or delivered.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity	One third of the duty payable on a conveyance (No. 22) (a) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rent which would be paid or delivered in respect of the first fifty years of lease.	<i>Exemptions</i>	Lease executed in the case of a cultivator and for the purposes of cultivation (inclu-

ding a lease of trees for the production of food or drink) without the payment of delivery of any fine or premium when a define term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tank.

Explanation I:— rent paid in advance shall be deemed to be the premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last installment or installments of rent.

Explanation II:— When a lease undertakes to pay and recurring charges such as Government revenue, landlord's share of ceases, or owner's share of municipal rates of taxes, which is by law recoverable from the lessor and also the cost repair and improvements paid by the lessee; the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

38. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by article of association under section 26 of the Companies Act, 1956

One hundred and fifty rupees.

(b) if not so accompanied

The same duty as is leviable on article of association under Article 10 according to the share capital of the company.

Exemptions

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956

41. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate of entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties his office, or by any other person lawfully acting as a Notary Public

Twenty rupees.

See also Protest of Bill or note (No. 50).

44. PARTITION Instrument of as defined by section 2 (15)

The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

45. PARTNERSHIP—

A. Instrument of—

(a) where the capital of the partnership does not exceed Rs. 1,000/-.

Rs.1,000/-

Five rupees.

Rs. 5,000/-

Fifteen rupees.

Rs.10,000/-

Twenty five rupees.

Rs.15,000/-

Fifty rupees.

Rs. 20,000/-

Seventy five rupees.

Rs. 25,000/-

Hundred rupees.

(b) in any other case

One hundred and fifty rupee.

B. Dissolution of PAWN OR PLEDGE, See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6)

Fifty rupees.

48. POWER OF ATTORNEY as defined in section 2

(21) not being a Proxy (No. 52)

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one more such document

Twenty rupees.

<p>(b) when required in suits or proceedings under Presidency Small Clause Courts Act, 1982</p>	<p>Twenty rupees.</p>	<p>up by him with a view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the charters or the consignors for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.</p>	
<p>(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a)</p>	<p>Twenty rupees.</p>		
<p>(d) when authorizing not more than five persons to act jointly and severally is more than one transaction or generally to act in a single transaction other than the case mentioned in clause (a)</p>	<p>Forty rupees.</p>	<p>See also Note of Protest by the Master of the Ship (No. 44).</p>	
<p>(e) when authorizing more than five but not more than 10 persons to act jointly and severally in more than one transaction or generally</p>	<p>Fifty rupees.</p>	<p>54. RECONVEYANCE OF MORTGAGED PROPERTY— (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-</p>	<p>The same duty is leviable on a conveyance under clause (a) of Article 22 for the amount of such consideration as set forth in the reconveyance.</p>
<p>(f) when given for consideration and authoring the attorney to sell any immovable property</p>	<p>The same duty as under clause (a) or (b) as the case may be of Article No. 22 for the amount of consideration.</p>	<p>(b) In any other case—</p>	<p>Fifty rupees.</p>
<p>(g) in any other case</p>	<p>Twenty rupees.</p>	<p>55. RELEASE, that is to say, any instrument (not being such by release as is provided for section 23A) whereby a person renounces a claim upon another person or against any specified property— (a) if the amount or value of the claim does not exceed Rs. 1,000/-</p>	<p>The same duty as a Bond (No.15) for such amount or value as set forth in the release.</p>
<p>N. B.:— The term “registration” includes every operations incidental to registration under the Indian Registration Act, 1908.</p>			
<p><i>Explanation.</i>— For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.</p>			
<p>50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonor of a bill of exchange or promissory note</p>	<p>Four rupees.</p>	<p>(b) In any other case</p>	<p>Fifteen rupees.</p>
<p>51. PROTEST BY THE MASTER OF A SHIP that is to say, any declaration of the particulars of her voyage drawn</p>	<p>Five rupees.</p>	<p>59. SHARE WARRANTS to bearer issued under the Companies Act, 1956. <i>Exemptions</i> Share warrant when issued by a Company in pursuance of the Company's Act, 1956 section 114, to have effect only upon payment, as composition for that duty, to the Collector if Stamp Revenue of—</p>	

- (a) one-and-a-half per centum of the whole subscribed capital of the company; or
- (b) if any company which has paid the said duty or composition in full subsequently issued an addition to its scribed capital, one and half per centum of the additional capital so issued.

SCRIP. See Certificate (No. 19).

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel

One hundred rupees.

61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable does not exceed ten rupees
- The duty with which such lease is chargeable.
- (b) In any other case
- Fifteen rupees.

Exemptions

Surrender of lease when such lease is exempted from duty.

63. TRANSFER OF LEASE by way of assignment and not by way of underlease

The same duty as is leviable on a conveyance with clause (a) or (b) as the case may be or article 22 for consideration equal to the amount of the consideration for the transfer.

Transfer of any lease exempt from duty.

64. TRUST—

- (a) Declaration of— of, or concerning any property when made by any writing not being a Will
- Fifty rupees.
- (b) Revocation of— or concerning any property when made by any instrument other than a Will
- Thirty rupees.

See also settlement (No. 58).

VALUATION—See Appraisalment (No. 8).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein any named, or his assigns, or the holder thereof, to the property in any goods, lying in or upon any dock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be

Twenty rupees.

LA/LEGN/2013/331

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Value Added Tax (Seventh Amendment) Bill, 2013

(Bill No. 18 of 2013)

A

BILL

further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

BE it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Seventh Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) (hereinafter referred to as the “principal Act”),—

(i) in clause (k), for the expression “any goods directly or otherwise,” the

expression “any goods directly or otherwise, or organizing or conducting exhibition or any event or programme either for sale of goods or for promoting goods for sale,” shall be substituted;

(ii) in clause (ac), for the existing sub-clause (b), the following sub-clause shall be substituted, namely:—

“(b) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract including an agreement for carrying out the work of building, construction, manufacture, processing, fabrication, erection, installation, fitting, improvement, modification, repair or commissioning of any movable or immovable property, for cash, deferred payment or other valuable consideration;”.

3. *Amendment of section 3.*— In section 3 of the principal Act, for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) *Special liability of person organizing or conducting exhibition or event or programme.*— Any person organizing or conducting exhibition or event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise shall be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the

person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/leasing/letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/let out and any other relevant information.

Explanation:—

(1) Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2) For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the self help groups shall not be included while making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner”.

4. *Amendment of section 5.*— In section 5 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) *Determination of rate of tax on Industrial Inputs.*— The Commissioner may, on an application made by a registered dealer who is a manufacturer, by way of Notification in the Official Gazette, declare certain types or class of

goods as industrial inputs for that dealer, in order to avail concessional rate of tax.”.

5. *Insertion of new section 6A.*— After section 6 of the principal Act, the following new section shall be inserted, namely:—

“6A. *Reimbursement of tax paid by tourists on purchases and by airlines operating on domestic sector on Aviation Turbine Fuel.*— (1) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by tourists holding Indian or foreign passport or both on purchases made by them within the State.

(2) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by airlines operating on domestic sector on purchase of aviation turbine fuel.”.

6. *Amendment of section 7.*— In section 7 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Any dealer who is eligible for composition of tax under sub-section (1), fails to file return within the time prescribed, for the period for which composition is granted, he shall not be eligible for composition of tax for next one year:

Provided that the Commissioner, upon an application made by such dealer to continue in the composition scheme, shall first determine the dealer’s liability for the preceding year within a period of 30 days from the date of such application. After payment of dues as determined by the Commissioner, the Commissioner may consider the said application and upon imposing a penalty of an amount equal to 10% of the tax so determined, by order in writing, permit the dealer to avail composition of tax.”.

7. *Amendment of section 9.*— In section 9 of the principal Act,—

(i) in sub-section (1), the following provisos shall be inserted, namely:—

“Provided that when any goods purchased in the State are subsequently sold at lower price than the purchase price, the excess of input tax credit over output tax credit in respect of such goods shall be refunded only on proper verification by the Assessing Authority, in the manner prescribed:

Provided further that if the Assessing Authority has any doubt as to the genuineness of such claim, he shall refer to the Commissioner and the Commissioner shall decide the same by order in writing and after giving an opportunity of being heard to the dealer:

Provided also that a dealer whose certificate of registration is suspended shall not be entitled to claim any input tax credit during the period of suspension of the certificate of registration:

Provided also that a dealer who purchases goods from another dealer, whose certificate of registration is suspended, as notified in Official Gazette shall not be eligible for input tax credit on such purchases of goods made during the period of suspension of the certificate of registration.”;

8. *Amendment of section 18.*— In section 18 of the principal Act,—

(i) for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) Any person intending to organize or conduct exhibition or any event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise, shall obtain a registration under this Act and shall apply in the prescribed manner, to the Commissioner requesting permission, indicating therein the details

of the persons and/or dealers participating in, and the period of such exhibition alongwith payment of estimated tax in advance. The Commissioner may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or event or programme is conducted. The provisions of sub-sections (4), (5), (6), (7), (8), (10), (11), (12), (13), (14) and (15) of this section shall, *mutatis mutandis*, apply to this sub-section.”;

(ii) after sub-section (9), the following sub-sections shall be inserted, namely:—

“(10) Any registration granted under the provisions of this Act shall remain valid for such period as may be prescribed unless it is cancelled before the expiry of such period. In case the registration granted is not renewed within the prescribed time, it shall stand cancelled automatically and such dealer shall not be entitled to any benefits available to a registered dealer under this Act:

Provided that, before passing the order of cancellation, the dealer shall be given a reasonable opportunity of being heard.

(11) If a dealer,—

(a) fails to file three consecutive returns under this Act;

(b) fails to pay the dues demanded in assessment/reassessment or otherwise within the period specified except where such demand has been stayed by the appellate authority or tribunal or any other court;

(c) fails to pay the tax due from him for three consecutive tax periods under the provisions of this Act;

(d) having issued tax invoice or retail invoices, fails to account for the said invoices in his books of account;

(e) holds or accepts or furnishes or causes to be furnished a declaration, which he knows or has reason to believe to be false;

(f) has been convicted of an offence under this Act, or under the earlier law;

(g) discontinues his business without complying with the provisions contained in sub-section (8) of section 18 of the Act;

(h) without entering into a transaction of sale, issues to another dealer tax invoice, retail invoice, bill or cash memorandum, with intention to defraud the Government of revenue;

(i) is found evading tax on account of variation in physical stock compared with his regular books of accounts;

then the Commissioner may, at any time after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing, by order cancel his certificate of registration from such date as may be specified by him in such order.

(12) (a) If a dealer,—

(i) fails to inform changes in business as required by sub-section (1) of section 22;

(ii) fails to file declaration and/or furnish the documents as required by section 23;

(iii) fails to furnish return as required by section 24;

(iv) fails to pay tax as required by section 25;

(v) fails to produce the books of accounts as required by the Commissioner under sub-section (1) of section 73;

then the Commissioner may, at any time, after giving the dealer an opportunity of being heard and for the reasons to be

recorded in writing, by order suspend his certificate of registration from date not earlier than the date of such order, as may be specified by him in such order.

(b) Where a dealer, whose certificate of registration is suspended for the failure of any of the requirements specified in clause (a), fulfils the requirements, the Commissioner shall, by an order in writing, withdraw the suspension order from such date as may be specified therein.

(c) The dealer whose certificate of registration is suspended under clause (a) shall not be entitled to claim input tax credit during the period of suspension of registration.

(13) Every person whose registration is cancelled under sub-section (11) shall pay in respect of every taxable goods held as stock on the date of cancellation an amount equal to the tax that would be payable in respect of the goods if the goods were sold at fair market price on that date or the total tax credit previously claimed in respect of such goods, whichever is higher.

(14) If an order of suspension or cancellation passed under this section is set aside in an appeal or other proceedings under this Act, the certificate of registration of the dealer shall stand restored with effect from the date of such suspension or cancellation, as the case may be.

(15) Suspension or cancellation of a certificate of registration shall not affect the liability of any dealer to pay tax, penalty or interest due for any period till the date of such suspension or cancellation and which has remained unpaid or is assessed thereafter.

(16) The Commissioner shall notify in Official Gazette the details of dealers whose certificate of registration has been suspended or cancelled under the provisions of this Act.”.

9. *Amendment of section 25.*— In section 25 of the principal Act,—

In sub-section (4),—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) Wherever a dealer has not filed any return and tax is due, as per the books of the dealer, or as assessed or re-assessed, under the provisions of this Act or the tax is due as per the returns or revised returns furnished without any payment or part payment of tax by the dealer, then such dealer shall be liable to pay interest @ 18 % per annum or at such rate as may be notified by the Government from time to time, from the date such tax have become payable.”;

(ii) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that, subject to the rules made in this behalf, the Commissioner may at the request of the dealer or person and after obtaining prior approval of the Government, remit the part of the penalty and/or interest, not exceeding fifty percent thereof, payable by such dealer or person.”.

10. *Amendment of section 28.*— In section 28 of the principal Act, in sub-section (1), for the figures “2%”, the figures “5%” shall be substituted.

11. *Amendment of section 29.*— In section 29 of the principal Act,—

(i) in sub-section (3), for the words “two years”, the words “three years” shall be substituted;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax, penalty, interest or any other amount payable under this Act, after making necessary

enquiries, as may be deemed fit by him.”;

(iii) sub-section (5) shall be omitted;

(iv) for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, the Commissioner shall proceed to assess, to the best of his judgement, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.”.

12. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (1), for the words “five years”, the words “eight years” shall be substituted.

13. *Insertion of new section 31A.*— After section 31 of the principal Act, the following section shall be inserted, namely:—

“31A. *Limitation period not to apply in certain cases.*— Notwithstanding anything contained in this Act, the time limit stipulated in this Act for assessment, re-assessment and/or for the levy of penalty under this Act shall not apply to a dealer who has evaded payment of tax in respect of any period or periods by not recording or recording in an incorrect manner, any transaction of sale or purchase or by claiming input tax credit or the refund on the basis of

any bogus or forged documents or where the claim was otherwise fraudulent:

Provided that no such assessment, re-assessment shall be carried out and/or penalty shall be levied without approval of the Government.”.

14. *Insertion of new section 32A.*— After section 32 of the principal Act, the following section shall be inserted, namely:—

“32A. *Assessment in case of casual trader and non resident dealers.*— Notwithstanding anything contained in this Act, where the Commissioner has a reason to believe that any person who is unregistered casual trader and/or non-resident dealer and is likely to evade the payment of tax due, the Commissioner may, if deemed necessary, proceed to assess such persons and if it is not practicable to issue a notice for assessment, may proceed to assess such person on the spot and direct such person to deposit the amount of tax in such manner and by such date as may be indicated in the Order.”.

15. *Amendment of section 35.*— In section 35 of the principal Act, for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) After considering the appeal and after affording an opportunity of hearing, the Appellate Authority may allow it in whole or part and amend the assessment or enhance the assessment or levy tax and/or penalty and/or other amount or remand it for fresh disposal or dismiss the appeal:

Provided that before making a levy of tax, penalty or other amount and/or enhancement of assessment as the case may be, the appellant shall be given an opportunity of being heard.”.

16. *Amendment of section 36.*— (i) In section 36 of the principal Act, for sub-section

(2), the following sub-section shall be substituted, namely:—

“(2) No appeal under sub-section (1) shall be entertained by the Tribunal, unless such appeal is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and fifty percent of the disputed amount of tax, interest and penalty, that may be due.”;

(ii) In the principal Act, after the existing sub-section (2), the following section shall be inserted, namely:—

(2A) Provided that in all cases pending before the tribunal on the date of coming into force of these amendment the appellants shall comply with the sub-section 2; within a period of 120 days failing which any pending appeal shall stand abated.”.

17. *Amendment of section 39.*— In section 39 of the principal Act,—

(i) in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted;

(ii) in sub-section (2), in the proviso, for the words “two years”, the words “five years” shall be substituted.

18. *Amendment of section 55.*— In section 55 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) A person who fails to file return within the time required under this Act shall be liable to pay penalty of Rs. 500/- for every quarter plus an amount equal to simple interest @ 18% per annum or at such rate as the Government may specify by notification, from time to time, on the tax payable for the return period:

Provided that, any dealer who fails to file three consecutive returns, the

certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner a fresh registration shall be granted to such dealer prospectively upon payment of penalty of rupees twenty-five thousand in addition to the payment of tax, interest and penalty as assessed under the registration so cancelled.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Any registered dealer covered under Schedule ‘E’ appended to this Act, fails to file a return within the time required under this Act shall be liable to pay penalty of Rs. 500/- per quarter plus an amount equal to simple interest @ 2% per month or at such rate as may be specified by the Government by notification on the tax payable for the return period:

Provided that any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner, a fresh registration to such dealer shall be granted prospectively upon payment of penalty of rupees twenty five thousand in addition the tax, interest and penalty as assessed under the cancelled registration.”.

19. *Amendment of section 58.*— For section 58 of the principal Act, the following section shall be substituted, namely:—

“58. *Penalty in relation to non-maintenance of records and unauthorised stock.*— (1) A person who fails to maintain proper records in a tax period in accordance with the provisions of this Act or notification issued by the Commissioner in this regard, or who is for the time being in possession of the stock of value exceeding rupees 20,000/- in excess of the stock

disclosed by him in his records shall be liable to pay by way of penalty, an amount not exceeding twice the amount of net tax payable by the person for the unaccounted stock, or two thousand rupees, whichever is higher for the first offence, and an amount not exceeding thrice the amount of net tax payable by the person for the unaccounted stock or four thousand rupees, whichever is higher, for every subsequent offences.

(2) Notwithstanding anything contained in sub-section (1), the dealer shall have an option to get the offence compounded, on the spot, before the officer, upon payment of fifty per cent of penalty payable under sub-section (1).

(3) Where an offence has been compounded under sub-section (2), no further penal proceedings under sub-section (1) shall be taken against the dealer in respect of such offence.

(4) A dealer who commits the offence under sub-section (1) for more than five occasions in a year shall be liable for cancellation of his registration.

Explanation:— ‘Officer’, for the purposes of this section, means the Commissioner appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.”

20. *Insertion of new section 58A.*— After section 58 of the principal Act, the following new section shall be inserted, namely:—

“58A. *Penalty for non-issuance of tax invoice, sale bill or cash memorandum.*—

(1) Any officer who during the course of any inspection or search of any business place, building, godown or any other place, or while checking of goods under transport or verification of the bills at any place, finds that the dealer has not issued a sale bill or a tax invoice or cash memorandum in respect of any sale, in

violation of section 11, he shall, without prejudice to any other provisions of the Act, be liable to pay by way of penalty, an amount not exceeding twice the amount of tax evaded or sought to be evaded or one thousand rupees whichever is higher, for the first offence and an amount not exceeding thrice the amount of net tax payable by the person for the unaccounted stock or two thousand rupees whichever is higher for every subsequent offences.

(2) A dealer who commits the offence under sub-section (1) for more than ten occasions in a year shall be liable for cancellation of his registration.

“Explanation:— ‘Officer’, for the purpose of this section, means the Commissioner appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.”.

21. *Substitution of section 64.*— For the existing section 64 of the principal Act, the following section shall be substituted, namely:—

“64. *Special powers for recovery of tax.*—

(1) Any tax assessed, or any other amount due under this Act from any dealer or any other person may, without prejudice to any other mode of collection be recovered:—

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale of any property of such dealer or any other person by the officer appointed under sub-section (2) of section 13, in accordance with the rules as may be prescribed.

(2) The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Assistant Commercial Tax Officer, to exercise, for the purpose of

effecting recovery of the amount of tax or penalty or any other amount due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.

22. *Amendment of section 76.*— In section 76 of the principal Act, after sub-section (6), the following sub-section shall be inserted, namely:—

“(7) The Government may, by notification formulate a scheme for monetary reward or incentives to employees or public towards their input or action which helps the Government to earn revenue on account of unearthed concealed revenue or for collection of amount towards penalty.”.

Statement of Objects and Reasons

Clause 2 (i) of the Bill seeks to broaden the definition of “dealer” so as to include within its scope any person organizing or conducting exhibition or any event or programme either for sale of goods or for promoting goods for sale.

Clause 2 (ii) substitute sub-clause (b) of clause (ac) of section 2 so as to levy a tax on consideration received or receivable by the builder or developer by way of agreement to sale the flats or housing project or dwelling units or row houses and the like, which are under construction or development.

Clause 3 of the Bill seeks to substitute sub-section (9) of section 3 so as to extend the levy to the organizers of events or programmes wherein goods are sold or promoted for sale and to limit the liability of the organizer towards the unregistered dealers selling the goods at the exhibition or promoting the goods for sale.

Clause 4 of the Bill seeks to insert sub-section (5) in section 5 so as to empower the Commissioner to identify any goods as industrial inputs by inspection, if any, on the

individual request of a particular industry.

Clause 5 of the Bill seeks to insert section 6A so as to empower the Government to formulate a scheme for tourists holding Indian or Foreign passport or both, visiting Goa, who will be entitled for refund of VAT paid against purchases made in the State of Goa and to formulate another scheme for refund of tax paid on purchase of aviation turbine fuel by airlines operating on domestic sector within the State.

Clause 6 of the Bill seeks to substitute sub-section (3) of section 7 so as to delete the word ‘quarters’ from the said sub-section which is a consequential requirement for prescribing a return for a period other than a quarter and to allow the Commissioner to relax the provision of dis-qualification on account of non-filing of the return as prescribed, after collection of penalty, in genuine cases.

Clause 7(i) of the Bill seeks to insert proviso to sub-section (1) of section 9 so as to bar a purchasing dealer from claiming input tax credit in excess of the corresponding tax paid by the selling dealer and allow it only in genuine cases. Also it bars a dealer whose registration certificate is suspended from claiming any input tax credit during the period of suspension of the registration certificate.

Clause 8 (i) of the Bill seeks to insert sub-section 9 in section 18 so as to provide for registration compulsory for any person intending to organize or conduct exhibition or any event or programme either for sale of goods or for promoting goods for sale;

Clause 8 (ii) of the Bill seeks to insert sub-sections 10, 11, 12, 13, 14, 15 and 16 in section 18 so as to provide renewal of registration for all dealers and in case of non-renewal as prescribed; for automatic cancellation thereof.

Clause 9(i) of the Bill seeks to insert clause (a) in sub-section (4) of section 25 so as to provide for interest for non-payment of tax when due, from the date it has become due

in cases where dealer does not show the tax payable in return/revised return and is detected in assessment.

Clause 9(ii) of the Bill seeks to substitute the second proviso to clause (b) of sub-section (4) of section 25 so as to allow the Commissioner for remission of interest/penalty, with the prior approval of the Government.

Clause 10 of the Bill seeks to enhance the rate of tax deducted at source from the existing 2% to 5%.

Clause 11(i) of the Bill seeks to insert fourth proviso to sub-section (3) of section 29 so as to increase the limitation period for completion of audit assessments and assessments in consequence of investigation.

Clause 11(ii) of the Bill seeks to substitute sub-section (4) of section 29 so as to allow the Commissioner to levy penalty and/or impose interest in addition to making an assessment of the amount of tax due.

Clause 11(iii) of the Bills seeks to omit the existing sub-section (5) of section 29 so as to allow the Commissioner to make an assessment without giving prior intimation of the tax payable or refund.

Clause 11(iv) of the Bills seeks to substitute sub-section (9) of section 29 so as to allow the Commissioner where he has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, giving the dealer reasonable opportunity of being heard to assess, to the best of his judgement; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.

Clause 12 of the Bill seeks to amend section 31 so as to increase the limitation period for completion of assessments/re-assessments of escaped turnover from the existing five years to eight years.

Clause 13 of the Bill seeks to insert new section 31A so as to assess the dealer, claiming input tax credit on the basis of bogus or forged documents or otherwise claiming input tax credit fraudulently, at any time after the limitation period provided under the Act.

Clause 14 of the Bill seeks to insert new section 32A so as to allow the Commissioner to assess 'on the spot' without giving prior notice, any unregistered casual trader who is likely to evade tax.

Clause 15 of the Bill seeks to substitute sub-section (6) of section 35 so as to allow the Appellate Authority to levy or enhance assessment and/or penalty and/or other amount.

Clause 16 (i) of the Bill seeks to substitute sub-section (2) of section 36 so as to make it mandatory for the dealer making an appeal before the Tribunal to pay fifty percent of the amount in dispute before filing of the appeal.

Clause 16 (ii) of the Bill seeks to insert new sub-section (2A) in section 36 so as to make the appellant comply with the sub-section 2; within a period of 120 days failing which any pending appeal shall stand abated.

Clause 17(i) of the Bill seeks to amend sub-section (1) of section 39 so as to extend the limitation period, for revision by the Commissioner, from three to five years.

Clause 17(ii) of the Bill seeks to amend sub-section (2) of section 39 so as to extend the limitation period, for review of assessment/order by any authority, from two to five years.

Clause 18(i) of the Bill seeks to substitute sub-section (1) of section 55 so as to reduce the penalty for non-filing of return from Rs. 1000/- per quarter to Rs. 500/- per quarter and to provide for cancellation and re-registration in cases where there is delay in filing of three consecutive returns.

Clause 18(ii) of the Bill seeks to substitute sub-section (2) of section 55 so as to reduce the penalty for non-filing of return by dealers opting for composition scheme, from Rs. 1000/- per quarter to Rs. 500/- and to provide for cancellation and re-registration in cases where there is delay in filing of three consecutive returns.

Clause 19 of the Bill seeks to substitute section 58 so as to provide for penalty for non-maintenance of the prescribed records or for holding unauthorised stock or stock in excess of that which is disclosed by the dealer.

Clause 20 of the Bill seeks to insert new section 58A so as to provide for penalty for non-issuance of tax invoice, sale bill or cash memorandum.

Clause 21 of the Bill seeks to substitute section 64 so as to enable speedy recovery of dues by prescribing a procedure therefor.

Clause 22 of the Bill seeks to insert sub-section (7) in section 76 so as to empower the Government to formulate a scheme for monetary reward/incentive to the employees/general public towards their input/action which helps the Government to unearth concealed revenue or to collect on account of levy of penalty.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

Clause 4 of the Bill empowers the Commissioner to declare, by Notification, any goods as industrial inputs on the individual request of a particular industry.

Clause 5 of the Bill empowers the Government to formulate a scheme for tourists holding Indian or foreign passport or both, visiting Goa, entitling them for refund of VAT paid against purchases made in the State of Goa. This clause also empowers the Government to formulate a scheme for refund of tax paid by airlines operating on domestic sector on aviation turbine fuel, within the State.

Clause 6 of the Bill empowers the Commissioner to permit the dealer to avail composition of tax in cases where the dealer fails to file the returns.

Clause 11(ii) of the Bill empowers the Commissioner to remit interest and/or penalty payable by a dealer/person with the prior approval of the Government.

Clause 11(iii) of the Bill empowers the Commissioner to levy penalty and/or impose interest in addition to making an assessment of the amount of tax due, without giving prior notice.

Clause 14 of the Bill empowers the Commissioner to assess the casual dealer on the spot and to direct such dealer to deposit the amount of tax in such manner and by such date as he thinks fit.

Clause 15 of the Bill empowers the Appellate Authority to levy or enhance assessment and/or penalty and/or other amount.

Clause 18 of the Bill empowers the Commissioner to condone the delay in filing of returns for justified reasons, after levy of penalty.

Clause 19 of the Bill empowers the Commissioner to impose penalty on the defaulting dealer for non-issuance of tax invoice, sale bill or cash memorandum.

Clause 21 of the Bill empowers the Government to frame rules in accordance of which the officer appointed under sub-

-section (2) of section 13 to shall recover the tax and/or interest and/or penalty by attachment and sale or by sale without attachment, of any property of such dealer or any other person by the Clause 21 also empowers the Government to appoint any officer, not below the rank of Assistant Commercial Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty or any other amount due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.

Clause 22 of the Bill empowers the Government to formulate a scheme for monetary reward or incentives to employees or public towards their input or action which helps the Government to earn revenue on account of unearthed concealed revenue or for collection towards levy of penalty.

This delegation is of normal character.

Assembly, Hall, SHRI MANOHAR PARRIKAR
Porvorim, Goa. Hon. Chief Minister/
27th April, 2013. /Finance Minister

Assembly Hall, N. B. SUBHEDAR
Porvorim-Goa. Secretary to the
27th April, 2013. Legislative Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Bharat Vir Wanchoo, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Value Added Tax (Seventh Amendment) Bill, 2013.

Raj Bhavan, BHARAT VIR WANCHOO
27th April, 2013. Hon. Governor of Goa.

ANNEXURE

Bill No 18 of 2013

Extract of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

2. *Definition.*— In this Act, unless the context otherwise requires,—

(a) "agriculture" with all its grammatical variations and cognate expressions, includes horticulture, the raising of crops, grass or garden produce, and also grazing ; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forests or rearing of seedlings or plants;

Explanation:— For the purposes of this clause and clause (d), the expression "forest" means the forest to which the Indian Forest Act, 1927 (Central Act 16 of 1927), in its application to the State of Goa, applies;

(b) "agriculturist" means a person who cultivates land personally, for the purpose of agriculture;

(c) "appointed day" means the day on which this Act shall come into force;

(d) "business" includes,—

(i) any trade, commerce or manufacture;

(ii) any adventure or concern in the nature of trade, commerce or manufacture;

(iii) any transaction in connection with, or incidental to or ancillary to trade, commerce, manufacture, adventure or concern;

(iv) any transaction in connection with, or incidental to or ancillary to the commencement or closure of such business;

(v) any occasional transaction in the nature of trade, commerce, manufacture, adventure or concern whether or not there is volume, frequency, continuity or regularity of such transaction,

whether or not trade, commerce, manufacture, adventure, concern or transaction is effected with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure, concern or transaction.

Explanation:— For the purpose of this clause,

(i) the activity of raising of man-made forest or rearing of seedlings or plants shall be deemed to be business.

(ii) any transaction of sale of capital goods pertaining to such trade, commerce, manufacture, adventure, concern or transaction shall be deemed to be a transaction comprised in business.

(iii) sales of any goods, the proceeds of which are credited to the business shall be deemed to be transactions comprised in business;

(e) "business premises" means any place where a dealer or a transporter sells, transports, books or delivers goods and includes any place where he stores, processes, produces or manufactures goods or keeps books of accounts;

(f) "capital goods" means plant and machinery (including spares and components) and equipment used in or in relation to manufacture or processing of goods for sale or any other goods which is notified by the Government and used in furtherance of any business excluding such civil structures as may be prescribed;

(g) "casual trader" means a dealer who, whether as principal, agent or in any other capacity, has occasional or seasonal transaction involving the selling, supplying or distribution of goods or conducting any exhibition-cum-sale in Goa whether for cash or for deferred payment, commission, remuneration or other valuable consideration;

(h) "Company" means a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956) and includes a body corporate or corporation within the meaning of clause (7) of section (2) or Foreign Company referred to in section 591 of that Act;

(i) "Commissioner" means the person appointed to be the Commissioner of Commercial Taxes for the purposes of this Act;

(j) "to cultivate personally" means to carry on any agricultural operation on one's own account:—

(i) by one's own labour, or

(ii) by the labour of one's family, or

(iii) by servants on wages payable in cash or kind (but not in crop share), or by hired

labour under one's personal supervision or the personal supervision of any member of one's family;

Explanation I:— A widow or a minor, or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour.

Explanation II:— In the case of a Hindu undivided family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family.

(k) "dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, executing works contract, delivering any goods on hire purchase or any system of payment by instalments, transferring the right to use any goods or supplying by way of or as part of any service, any goods directly or otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration and includes;

(a) a casual trader;

(b) a commission agent, a broker or a del-credere agent or an auctioneer or any other mercantile agent, by whatever name called;

(c) a non-resident dealer or an agent of a non-resident dealer, or a local branch of a firm or company or association or body of persons whether incorporated or not, situated outside the State;

(d) a person who, whether in the course of business or not,—

(i) sells goods produced by him by manufacture, agriculture, horticulture or otherwise; or

(ii) transfers any goods, including controlled goods whether in pursuance of a contract or not, for cash or for deferred payment or for other valuable consideration;

(iii) supplies, by way of or as part of any service or in any other manner whatsoever, goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or

service is for cash, deferred payment or other valuable consideration;

Explanation:—

(a) an agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause;

(b) Government or departments of Union Governments or Other State Governments and Union Territories which whether or not in the course of business, sells, supplies or distributes, goods directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall, in relation to any sale, supply or distribution of surplus, unserviceable or old stores or materials or waste products or obsolete or discarded machinery or parts or accessories thereof, be deemed to be a dealer for the purpose of this Act;

(c) each of the following persons and bodies who dispose of any goods including goods as unclaimed or confiscated or as unserviceable or as scrap, surplus, old, obsolete or discarded material or waste products whether by auction or otherwise, directly or through an agent for cash or for deferred payment, or for any other valuable consideration, shall notwithstanding anything contained in clause (d) or any other provision of this Act, be deemed to be a dealer, to the extent of such disposals, namely:—

(i) Port Trust;

(ii) Municipal Corporation/Council, and other Local authorities;

(iii) Railway Administration as defined under the Railway Act, 1989 (Central Act 24 of 1989);

(iv) Shipping Transport and Construction Companies;

(v) Air Transport companies and Airlines;

(vi) Transporters, holding permit for transport vehicles granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) which are used or adopted to be used for hire;

(vi) Customs and Central Excise Department of Government of India administering the Customs Act, 1962 (Central Act 52 of 1962)

and the Central Excise Tariff Act, 1985 (Central Act 5 of 1986);

(vii) Insurance and Financial Corporations or companies and Banks included in the Second Schedule to the Reserve Bank of India Act, 1934 (Act 2 of 1934);

(viii) Advertising agencies;

(ix) Any other corporation, company, body or authority owned or set up by, or subject to administrative control of the Government;

(x) Income Tax Department of Government of India administering the Income Tax Act, 1961 (Central Act 43 of 1961);

(xi) Any other body as may be notified by the Government from time to time.

(l) "declared goods" means declared goods as defined in the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(m) "director", in relation to a company, include any person occupying the position of director by whatever name called;

(n) "document" includes written or printed records of any sort, title deeds and data stored electronically in whatever form;

(o) "earlier law" means the Goa Sales Tax Act, 1964 (Act 4 of 1964) as amended from time to time, and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws;

(p) "goods" means all kinds of movable property (other than newspapers) and includes livestock, all materials, commodities, grass or things attached to or forming part of the earth which are agreed to be severed before sale or under a contract of sale, and property in goods (whether as goods or in some other form) involved in the execution of works contract, lease or hire-purchase or those to be used in the fitting out, improvement or repair of movable property but does not include actionable claims, stocks, shares and securities;

(q) "importer" means a person who brings any goods into the State or to whom any goods are despatched from any place outside the State;

(r) "Input-tax" means tax charged under this Act by a registered dealer to another registered dealer on purchases of goods in the course of business;

(s) "manufacture" includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformation into a new and different article so understood in commercial parlance having a distinct name, character, use and includes extracting any goods but does not include such activity of manufacture as may be notified;

(t) "non-resident dealer" means a dealer who has no place of business in the State of Goa but who sells or delivers goods in the State of Goa for sale therein;

(u) "notification" means any notification issued under the Act;

(v) "Output tax" in relation to any registered dealer, means the tax charged in respect of sale or supply of goods made by that dealer;

(w) "person" includes an individual, any Government, any company or society or club or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm and a local authority and every artificial juridical person not falling within any of the preceding descriptions;

(x) "prescribed" means prescribed by the rules made under this Act;

(y) "raw materials" means goods used as ingredients in the manufacture of other goods and includes processing materials, consumable stores and material used in the packing of the goods so manufactured:

(z) "registered dealer" means a dealer registered under this Act;

(aa) "resale" means a sale of purchased goods—

(i) in the same form in which they were purchased; or

(j) without doing anything to them, which amounts to, or results in, a manufacture, and the word "resell" shall be construed accordingly;

(ab) "rules" means rules made under this Act;

(ac) "sale" with all its grammatical variations and cognate expressions means every transfer of the property in goods (other than by way of a mortgage, hypothecation, charge or pledge)

by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, and includes—

(a) transfer, otherwise than in pursuance of a contract, of property, in goods for cash, deferred payment or other valuable consideration;

(b) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract;

(c) delivery of any goods on hire purchase or any other system of payment by instalments;

(d) transfer of the right to use any goods for any purpose (whether or not for a specified period), for cash, deferred payment or any other valuable consideration;

(e) a supply, by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration;

Explanation:— A sale shall be deemed to take place in Goa if the goods are within Goa,—

(i) in the case of specific or ascertained goods, at the time the contract of sale made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller, whether the assent of the buyer to such appropriation is prior or subsequent to the appropriation:

Provided that where there is a single contract of sale in respect of goods situated in Goa as well as in places outside Goa, provisions of this Explanation shall apply as if there were a separate contract of sale in respect of the goods situated in Goa.

(ad) "sale price" means the amount of valuable consideration received or receivable by a dealer for the sale of any goods less any sum allowed as cash discount, according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof, excise duty, special excise duty or any other duty or taxes except the tax imposed under this Act:

Provided that in case of transfer of property in goods (whether as goods or in some other

form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deductions from the total consideration from the works contract as may be prescribed and such price shall be deemed to be the sale price for the purpose of this clause.

(ae) "Schedule" means the Schedule appended to this Act;

(af) "State" means the State of Goa;

(ag) "Government" means the Government of Goa;

(ah) "tax" means a tax, payable under this Act;

(ai) "taxable goods" means goods other than those specified in Schedule D;

(aj) "tax period" means such period as may be prescribed as tax period;

(ak) "Tribunal" means the Tribunal constituted under section 14 of this Act;

(al) "taxable turnover" means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed, but shall not include the turnover of sale in the course of interstate trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India and the value of goods transferred or dispatched outside the State otherwise than by way of sale;

(am) "turnover" means the aggregate amount of sale price for which goods are sold or supplied or distributed by a dealer, either directly or through another, whether on own account or on account of others, whether for cash or for deferred payment, or other valuable consideration;

(an) "taxable sale" means sale which is taxable under the provisions of this Act;

(ao) "taxable person" means every person who is registered or is liable to be registered and liable to pay tax under this Act;

(ap) "vehicle" includes every wheeled conveyance used for the carriage of goods solely or in addition to passengers;

(aq) "Works contract" shall include any agreement for carrying out for cash, deferred payment or other valuable consideration, the

building, construction, manufacturing, processing, fabrication, erection, installation, fitting out improvement, modification, repair or commissioning of any movable or immovable property;

(ar) "year" means, the financial year;

(as) "Quarter" means the period of three months ending on the 30th June, 30th September, 31st December or 31st March.

3. *Incidence of Tax.*— (1) Every dealer, whose turnover of all sales made during—

(i) the year ending on the 31st day of March of the year preceding the year in which this Act is enforced; or

(ii) the year commencing on the 1st day of April of the year during which this Act is enforced;

has exceeded or exceeds the relevant limit specified in sub-section (4), of this section shall until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, made, on or after the appointed day:

Provided that, a dealer to whom clause (i) of sub-section (1) does not apply but clause (ii) applies and whose turnover of all sales first exceeds the relevant limit specified in sub-section (4) of this section after the appointed day shall not be liable to pay tax in respect of sales which take place upto the time when his turnover of sales, as computed from the first day of the year during which this Act is enforced, does not exceed the relevant limit applicable to him under sub-section (4).

(2) Every dealer whose turnover, of all sales made, during any year commencing on the first day of the year, being a year subsequent to the years mentioned in sub-section (1), first exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect from the said date:

Provided that, a dealer shall not be liable to pay tax in respect of such sales as take place during the period commencing on the first day of the said year upto the time when his turnover of sales does not exceed the relevant limit applicable to him under sub-section (4).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, shall cease other than tax, already levied or leviable:

Provided that, if the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then in respect of such sales as take place during the period commencing on the date of the cessation of liability to tax and upto the time when his turnover of sales does not exceed the relevant limit applicable to him under sub-section (4), no tax shall be payable by him.

(4) For the purposes of this section, the limits of turnover shall be as follows—

- | | |
|---|---|
| (i) Limit of turnover of Rs. 10,000/- | In case of Non-resident dealer and casual trader. |
| (ii) Limit of turnover of Rs. 1,00,000/- | In case of importer/manufacturer. |
| (iii) Limit of turnover of Rs. 5,00,000/- | In any other case. |

(5) For the purpose of calculating the limit of turnover for liability to tax,—

(a) except as otherwise expressly provided, the turnover of all sales shall be taken, whether such sales are taxable or not or of taxable goods or not;

(b) the turnover shall include all sales made by the dealer on his own account, and also on behalf of his principals whether disclosed or not;

(c) in the case of an auctioneer, in addition to the turnover, if any, referred to in clauses (a) and (b), the turnover shall also include the price of the goods auctioned by him for his principal, whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal, if the price of such goods is received by him on behalf of his principal;

(d) in the case of a manager or agent of a non-resident dealer, in addition to the turnover, if any, referred to in clauses (a), (b) or (c), the turnover shall also include the sales of the non-resident dealer effected in the State.

(6) Notwithstanding anything contained in any contract or any law for the time being in force, but

subject to the provisions of this Act, any person covered by sub-clauses (a), (b) and (c) of clause (k) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this section and whether or not the principals are disclosed.

(7) Liability of dealers registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).—

Every dealer shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on all sales effected by him or on his behalf within Goa, on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act, 1956 (Central Act 74 of 1956):

Provided that no tax shall be payable in respect of sales in any period prior to commencement of liability under this Act.

(8) Liability of exporters and dealers effecting stock transfers outside the State:—

Every dealer exporting any goods outside India or effecting stock transfers to any States and Union Territories within India, shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act on all taxable sales effected within the State.

(9) *Special liability of person organizing or conducting exhibition.*— Any person organizing or conducting exhibition either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name and style or under a common roof, for a specific period, shall, notwithstanding that such participating persons or dealers are individually liable to pay tax under any of the provisions of this section, be liable to pay tax on all taxable sales effected by such participating persons or dealers during such exhibition.

5. *Levy of Value Added Tax on Goods specified in the Schedule.*—

(1) *Levy of Value Added Tax on Goods specified in the Schedule (Output Tax).*—

There shall be levied a Value Added Tax (output tax) on the turnover of sales of goods at rates hereinafter provided:

(a) In respect of goods specified in Schedule 'A', @ 1 paisa in a rupee.

(b) In respect of goods specified in Schedule 'B', @ 4 paise in a rupee.

(c) In respect of goods specified in Schedule 'C', at the rates shown against each of the entry.

(d) In respect of goods specified in Schedule 'D', exempt from tax.

(e) In the case of any other goods, at the rate of 12½ paise in a rupee.

(2) *Zero Rate for Exports.*—

(a) When calculating the output tax in relation to any dealer, sale of goods in course of export outside the territory of India shall be deemed as taxable at the zero rate.

(b) The Government may, by notification published in the Official Gazette and subject to such terms and conditions as may be specified in this behalf, extend zero rate of tax for transactions effected from Domestic Tariff Area to Special Economic Zone or for 100% export oriented units or Software Technology Park units or Electronics Hardware Technology Park units or for any such manufacturing or processing units as it may deem fit.

(3) *Rate of Tax on Packing Materials.*—

Where any goods are sold and such goods are packed in any materials, the tax shall be payable on the sales of such packing material, whether such materials are separately charged for or not, at the same rate of tax, if any, at which tax is payable on the sales of goods so packed.

(4) *Amendment to the Schedule.*—

(i) The Government may, by notification in the Official Gazette,—

(a) reduce any rate of tax,

(b) enhance any rate of tax,

and may, by like notification, add to, or omit from or otherwise amend any entry of the Schedule] and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the

date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) The provisions contained in sub-section (4) of section 83 regarding rules made by the Government shall apply *mutatis mutandis* to any notification issued under clause (i), as they apply to rules made by the Government.

6. *Reimbursement and Exemption of Tax.*—

(1) Tax collected under this Act on purchases made by specialized agencies of United Nations Organizations or Diplomatic Mission/Consulates or Embassies of any other country and their diplomats shall be reimbursed in such manner and subject to such conditions as may be prescribed.

(2) In respect of any goods not entitled for input tax credit and covered by Schedule 'C' appended hereto purchased within the State on payment of tax under this Act, the Government may subject to such conditions as it may impose, by Notification in the Official Gazette, to take effect, either prospectively or retrospectively, from the date as may be mentioned therein exempt subsequent sales thereof from payment of output tax for such period as may be notified.

(3) In respect of any goods other than capital goods and such other goods as specified in Schedule 'G' appended to this Act, or in sub-section (2) of section 9, used in the manufacturing or processing of finished products dispatched other than by way of sales, the Government may, notwithstanding anything contained in section 9, by notification, allow input tax credit in excess of the rate of tax specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on such goods purchased within the State subject to such terms and conditions as may be specified in the notification.

(4) Notwithstanding anything contained in sub-section (2), the Government may, in respect of any goods covered by Schedule 'G' appended to this Act, by notification, exempt the sales *inter-se* dealers thereof, from levy and payment of output tax, when effected within the State, on such conditions as may be specified therein, and any such sales shall not be treated as "subsequent sale" as provided, in sub-section (2).

7. *Composition of Tax*—

(1) Subject to such conditions and in such circumstances as may be prescribed, if any registered dealer, of the class specified in Schedule 'E', whose total turnover in the previous year does not exceed the limit specified in the said Schedule and who is liable to pay tax under sub-section (1), (2) and (3) of section 3, so elects, the Commissioner may accept towards composition of tax, in lieu of the net amount of tax payable by him under this Act, during the year, an amount at the rate shown against respective class of dealers in the said Schedule calculated on total turnover, either in full or in instalments, as may be prescribed:

Provided that any dealer of the class specified in Schedule 'E' is liable to pay tax under sub-section (2) and (3) of section 3, may, at any time during the year, by making self declaration that his turnover of sales during the said year will not exceed the limit specified in the said Schedule 'E' apply for composition of tax under this section.

(1A) In the event of transfer of business under any of the circumstances as provided under section 19, the total turnover for the purposes of sub-section (1) shall be the aggregate of the turnover of the transferor as well as the transferee during the year and the prescribed conditions, if any, shall be applicable with reference to such aggregate of the turnover.

(2) Any dealer eligible for composition of tax under sub-section (1) shall not:—

(a) be permitted to claim any input tax credit on purchases and on stock held on the appointed day or on the day from which he is held liable to pay tax under this Act or on the day on which his Registration Certificate is made valid, as the case may be;

(b) charge any tax under this Act in his sales bill or sales invoice in respect of sales made by him;

(c) issue tax invoice to any dealer who has purchased the goods from him.

(3) Any dealer who is eligible for composition of tax under sub-section (1), fails to file returns for all the quarters of the year within the time prescribed, he shall be disqualified for the composition of tax for the next two consecutive years.

N.B.:— Total turnover for the purposes of this section will include aggregate sales of taxable and non-taxable goods.

9. *Input Tax Credit*.—

(1) Subject to such conditions and restrictions as may be prescribed Input Tax Credit either partially or wholly shall be allowed for the tax paid during the tax period in respect of goods including capital goods purchased and/or taken on hire or leased to him within Goa, other than those specified in Schedule 'G' and/or such other goods as may be notified from time to time by the Government, provided, the goods purchased are for resale in Goa or for sale in course of Inter State Trade or in course of export outside the territory of India or used by him as raw materials/capital goods in the manufacture or processing of taxable goods in Goa or for sale by transfer of right to use.

(2) No input tax credit under sub-section (1) shall be claimed or be allowed to a registered dealer:-

(i) in respect of goods purchased on payment of tax if such goods are not sold because of theft or destruction for any reason;

(ii) in respect of stock of goods remaining unsold at the time of closure of business;

(iii) in respect of any taxable goods under the Act purchased by him from another registered dealer for resale but given away by way of free samples or gifts;

(iv) in respect of capital goods/industrial inputs and packing materials, covered under Schedule 'B' of the Act, if said goods are utilized for the purposes other than those covered in the prescribed declaration;

(v) in respect of goods purchased from a dealer who has opted for composition of tax under sub-section (1) of section 7;

(vi) in respect of capital goods or capital assets:—

(a) purchased or paid prior to appointed day;

(b) capital expenditure incurred prior to the date of registration under this Act;

(c) capital goods not connected with the business of the dealer;

(d) capital goods used in the manufacture of goods or providing services which are not liable to tax under this Act;

(e) capital goods used in generation of energy/power including captive power;

(f) motor cars, its accessories and spare parts.

(vii) in respect of taxable goods sold within the State or in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), exempted from payment of tax under any specific notification issued under this Act or under the said Central Sales Tax Act, 1956;

(viii) in respect of goods used in the manufacture or processing of finished goods dispatched other than by way of sales outside the State except in case of input tax credit claimed against entry tax paid under sub-section (6) of this section;

(ix) in respect of purchase of motor vehicle including car, three wheeler and two wheeler under this Act or tax paid under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) on import of such motor vehicle before grant of registration mark under the Motor Vehicles Act, 1988 (Central Act 58 of 1988), when such vehicle is resold as true value vehicle or otherwise by a registered dealer under this Act;

(x) in respect of raw material used in the manufacture of ready mixed concrete;

(xi) in respect of naphtha and furnace oil used either as raw material or fuel by chemical fertilizer industry.

(xii) ice cream, alcoholic beverages including beer and wine and non-alcoholic beverages including packed juices, aerated water and soft drinks served in party, factory or industrial canteens, clubs, or served by caterer, for consumption at any place other than hotel/restaurant;

(xiii) condemned vehicles.

(3) If goods purchased are intended for use specified under sub-section (1) and are subsequently used fully or partly, for purposes other than those specified under the said sub-section, or loss of goods arising out of theft or destruction for any reason or the stock of goods

remaining unsold at the time of closure of business, the input tax credit availed at the time of such purchase shall be reduced from the tax credit for the period during which the said utilization has taken place provided that if part of the goods purchased are utilized otherwise, the amount of reverse tax credit shall be proportionately calculated.

(4) Input tax credit shall be allowed to the registered dealer, subject to restrictions of sub-section (2), in respect of tax charged to him by a registered seller on taxable sales of goods made to him for the purpose of the business within three months prior to the date of his registration provided that no input tax credit shall be allowed in respect of goods which have been sold or otherwise disposed of prior to the date of registration.

(5) (a) where a registered dealer has availed of the input credit on any goods and the same goods are not used in the course of his business, input tax credit so availed becomes repayable in the tax period following the date on which these goods were put to such other use;

(b) where such goods were wholly or mainly used or are intended for use in sale of taxable goods prior to change of use, tax shall be calculated on the prevailing market value of such goods at the time of change of use.

(6) Any registered dealer who has paid entry tax under the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), either on raw material or on capital goods, other than on goods covered by Schedule 'G' and/or sub-section (2) of this section, brought by him into the local area for use or consumption in the manufacture or processing of goods within the State, shall be entitled for input tax credit under sub-section (1) of this section:

Provided that in respect of finished products dispatched by way other than sales, the input tax credit on goods other than those covered by Schedule 'G' shall be to the extent it exceeds the rate specified under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(7) Balance unclaimed input tax credit of capital goods shall not be allowed in case of closure of business.

(8) The registered dealer shall be eligible for input tax credit on stock held on the appointed

day, towards the tax paid under the earlier law subject to such conditions as may be prescribed. The period and the date from which such input tax credit is to be apportioned shall be as notified.

(9) The deduction of input tax credit on capital goods under this section shall be allowed in two equal annual instalments after the close of the respective year as under:

(i) in case of existing units, upon installation of such capital goods, and

(ii) in case of new units, upon commencement of commercial production.

18. *Registration.*—

(1) No dealer shall, while being liable to pay tax under section 3 or under sub-section (6) of section 19, be engaged in business as a dealer, unless he possesses a valid certificate of registration as provided by this Act:

Provided that, the provisions of this sub-section shall not be deemed to have been contravened, if the dealer having applied for such registration as in this section provided, within the prescribed time or, as the case may be, within the period specified in sub-section (6) of section 19, while he is engaged in such business.

(2) Every dealer, required by sub-section (1) to possess a certificate of registration, shall apply in the prescribed manner, to the Commissioner.

(3) A person or a dealer who intends to be engaged in business, but is not liable to pay tax under the provisions of this Act may, if he so desires, apply in the prescribed manner under this sub-section for the grant of certificate of registration to the Commissioner and if the certificate is granted, then so long as it is not duly cancelled, the person or dealer shall remain liable to pay tax:

Provided that if the person or dealer to whom such certificate of registration is granted becomes liable to pay tax under any other provisions of the Act, then the certificate of registration so granted shall cease to be valid unless amended after payment of prescribed fee.

(4) Certificate of registration and its renewal shall not be granted to a dealer unless he has deposited in Government treasury prescribed

fee in the prescribed manner and within the prescribed time.

(5) The Commissioner may conduct such inquiry as he deems fit and may call for such evidence and information as he may deem necessary and after the inquiry, if any, and after considering the evidence and information, if any, he is satisfied that the application for registration made under this section is in order, he shall register the applicant and issue to him a certificate of registration in the prescribed form:

Provided that if the Commissioner is satisfied that the particulars contained in the application are not correct or complete or that any evidence or information prescribed for registering the applicant is not furnished, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing.

(6) The Commissioner may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time, any certificate of registration.

(7) If a person or a dealer upon an application made by him has been registered under this section and thereafter it is found that he ought not to have been so registered under the provisions of this section, he shall be liable to pay tax during the period from the date on which his registration certificate took effect until it is cancelled, notwithstanding that he may not be liable to pay tax under this Act.

(8) Where,—

(a) any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of; or

(b) the turnover of sales of a registered dealer has during any year not exceeded the relevant limit specified in sub-section (4) of section 3,—

then, in the case covered by clause (a), the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner, and in the case covered by clause (b), the dealer may apply in the prescribed manner for cancellation of his

registration to the Commissioner; and thereupon the Commissioner may, after such inquiry as he deems fit and subject to rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.

(9) Any person intending to organize or conduct exhibition either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name and style or under a common roof, for a specific period, shall, notwithstanding that such participating persons or dealers are individually registered under this Act, apply in such form as may be prescribed, to the Commissioner, for registration under this Act, indicating therein the details of the persons and/or dealers participating in, and the period of, such exhibition alongwith such security deposit as may be prescribed.

The provisions of sub-sections (4), (5), (6), (7) and (8) of this section shall, *mutatis mutandis* apply, to this sub-section.

19. *Special Provision regarding Liability to Pay Tax in certain Cases.*—

(1) Where a dealer, liable to pay tax under this Act, dies, then,—

(a) if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay the tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law, in the like manner and to the same extent as the deceased dealer; and

(b) if the business carried on by the dealer is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died, the tax including any penalty, sum forfeited and interest due from such dealer under this Act, or under any earlier law, whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death.

(2) Where a dealer, liable to pay tax under this Act, is a Hindu undivided family and the

joint family property is partitioned amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of the partition, whether such tax including any penalty, sum forfeited and interest has been assessed before partition but has remained unpaid, or is assessed after partition.

(3) Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then, every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under this section, the tax including any penalty, sum forfeited and interest due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of such transfer, disposal or change, whether such tax including any penalty, sum forfeited and interest has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where the dealer, liable to pay tax under this Act,—

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b) are trustees who carry on the business under a trust for a beneficiary, then,

if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer up to the time of the termination of the guardianship or trust, whether such tax including any penalty, sum forfeited and interest

has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6) Where a dealer, liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then, such person shall, notwithstanding anything contained in section 3, be liable to pay tax on the sales of goods made by him on and after the date of such succession, and shall (unless he already holds a certificate of registration) within sixty days thereof apply for registration.

25. *Payment of Tax, etc.—*

(1) Tax shall be paid in the manner herein provided, and at such intervals as may be prescribed.

(2) A registered dealer furnishing returns as required by sub-section (2) of section 24 shall pay into the Government treasury or any Bank so notified by the Government, in such manner and at such intervals as may be prescribed, the amount of tax due from him after adjusting the amount of tax covered by the Certificate of Tax Deduction at Source, if any, for the period covered by a return which he is required to file under the rules alongwith the amount of penalty, interest and any other sum payable by him.

(3) A registered dealer furnishing a revised return in accordance with sub-section (3) of section 24, which shows a larger amount of tax payable than already paid, shall first pay into the Government treasury or notified Bank, the differential amount of tax.

(4) (a) The amount of tax due where the return or revised return has been furnished without full payment thereof shall be paid forthwith alongwith interest on defaulted amount @ 12% per annum or at such higher or lower rate as the Government may notify from time to time.

(b) (i) The amount of tax due as per any order passed under any provision of this Act, for any period less any sum already paid in respect of the said period; and

(ii) the amount of interest or penalty or both, if any, levied under any provision of this Act; and

(iii) the sum, if any, forfeited and the amount of fine, if any, imposed under the Act or rules; and

(iv) any other amount due under this Act, shall be paid by the person or dealer or the person liable thereof into the Government treasury or notified Bank within thirty days from the date of service of the notice issued by the Commissioner in respect thereof:

Provided that, the Commissioner may, in respect of any particular dealer or person, and for reasons to be recorded in writing, allow him to pay the tax, penalty, interest or the sum forfeited, in instalments. The grant of this facility to pay tax in instalments shall be without prejudice to the other provisions of this Act including levy of penalty, interest, or both:

Provided further that, subject to the rules made in this behalf, the Commissioner may, at the request of a dealer or person, remit the whole or any part of the penalty and/or interest payable by such dealer or person.

(5) Any tax, penalty, interest, fine or sum forfeited, which remains unpaid after the service of notice under sub-section (4), or any instalment not duly paid, shall be recoverable as an arrear of land revenue.

28. *Tax Deduction at Source.—*

(1) Notwithstanding anything contained in this Act, any employer namely, the Central Government, the State Government, or an industrial, or a commercial or trading undertaking of the Central Government or of the State Government, any Company registered under the Companies Act, 1956, any local authority or any dealer registered under this Act or such other persons as may be notified shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (whether as goods or in some other form), at the rate of 2% on the value of the Works Contract undertaken by such dealer which shall be deemed to be on account of transfer of property in goods in the execution of such Works Contract:

Provided that, no such deduction shall be made where the amount or the aggregate of the amount payable to a dealer by such employer is

less than one lakh rupees during a year or when the cost of material used in execution of the works contract is less than 10% of the contract value.

Explanation:— (i) The deduction of tax under this section shall be effected when the payment is made to the contractor or his account is credited towards such payment, as the case may be.

(ii) The employer effecting such deduction shall be deemed to be a dealer for the purposes of this section and shall get himself registered in the manner as prescribed.

(2) The tax deducted under sub-section (1) shall be remitted to the Government Treasury in the prescribed manner and within the prescribed time by the said employer making such deduction:

Provided that the employer shall remit into the Government Treasury the full amount of tax due and deductible by him under sub-section (1) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3) Any such employer making such deduction under sub-section (1) shall in respect of every quarter in which such deduction is made, send to the prescribed authority the receipt from Government treasury showing the payment of such amount deducted alongwith a statement in the prescribed form containing details of the Works Contract under execution and tax deducted thereon, within the prescribed time, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4) Any such employer who remits the tax into the Government Treasury under sub-section (2) shall be deemed to have made payment of tax under the authority of the said dealer.

(5) If any such employer fails to remit into the Government Treasury the amount due and deductible as required by sub-section (2) within the specified time, the Assessing Authority, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of 15% per annum or at such rate as the Government may notify from time to time, on the amount due and deductible, by an order in writing directing such employer to pay the interest in addition to such amount.

(6) (a) No such deduction shall be made under sub-section (1) in respect of such dealers, as may be notified by the Commissioner from time to time;

(b) subject to the conditions and the circumstances as may be prescribed, the Commissioner may certify, on an application made by any registered dealer, that no deduction or deduction at such lower rate as he may decide, shall be made in respect of such registered dealer.

(7) If any Works Contract for execution for the authorities specified in sub-section (1), involves only labour or services but does not involve transfer of property in goods and it is certified to be so by the Appropriate Assessing Authority or by the Assessing Authority of the area on an application made by any dealer, the provisions of sub-section (1) shall not apply and every such application shall be disposed off by the Assessing Authority within one month from the date of receipt, either by issue of certificate as aforesaid or by endorsement, intimating ineligibility to such a certificate to the dealer, as the case may be.

(8) Payment by way of deduction in accordance with the provisions of this section shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract.

29. Assessment.—

(1) The returns submitted by the dealer shall be accepted as self-assessed:

Provided the Commissioner, as per the procedure prescribed, shall select upto twenty percent of the total number of such dealers or such percentage as may be notified by Government from time to time for detailed assessment:

Provided further when any dealer applies for cancellation of his registration certificate on the ground of closure or stoppage of his business, his last assessment shall be finalized on the basis of books of accounts and other records maintained by him after giving him an opportunity of being heard.

(2) Where—

(a) a person fails to file a return as required by section 24; or

(b) the Commissioner has reason to believe that the returns filed by a person are not correct and complete; or

(c) the Commissioner has reasonable grounds to believe that a person will become liable to pay tax under this Act but is unlikely to pay the amount due; or

(d) the Commissioner requires to get satisfied with the correctness of the refund so claimed, the Commissioner may make an assessment of the amount of tax payable by the person to the best of his judgement after giving him an opportunity of being heard.

(3) No assessment under this section for any year shall be made after a period of two years from the end of the year to which the return under section 24 is submitted by a dealer and no assessment under sub-section (9) shall be made after the expiry of five years from the end of the year in respect of which or part of which such assessment is to be made:

Provided that where assessment is made in consequence of or to give effect to, any order of an Appellate Authority or Revisional Authority or of a Court, the said period of two years shall be reckoned from the date of such order:

Provided further that in computing the period laid down in this sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or authority such period shall be excluded:

Provided also that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in this sub-section by a further period not exceeding one year.

(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax payable under this Act, after making necessary enquiries and upon issue of notice on proposed assessment.

(5) The Commissioner shall serve a notice of the proposed assessment in the prescribed manner on the person to be assessed, which shall state—

(a) either the tax payable or the net tax payable in the case of registered dealer and any refund that may be eligible to be claimed;

(b) the time, place, and manner of objecting to the proposed assessment; and

(c) reasons for the assessment to be made.

(6) The Commissioner shall serve a notice on completion of assessment under this section and

the dealer shall pay the balance of tax in accordance with the terms of that notice.

(7) An amended assessment shall be treated in all respects as an assessment under this section.

(8) No assessment or other proceedings purporting to be made, issued or executed under this Act, shall be—

(a) quashed or deemed to be void or voidable for want of form; or

(b) affected by reason of mistake, defect or omission therein, if it is in substance and effect, in conformity with this Act or the rules made thereunder and the person assessed, or intended to be assessed or affected by the document is designated in it according to common understanding.

(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act, the Commissioner shall proceed to assess, to the best of his judgement, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.

30. *Provisional Assessment.*—

(a) Where a registered dealer claims refund of tax under sub-section (3) of section 10, the Commissioner may, if deemed necessary, proceed to assess the dealer provisionally under sub-section (2) of section 29 for any return period within the period specified under sub-section (3) of section 34;

(b) Where a registered dealer fails to furnish the return in respect of any tax period within the prescribed time, the Commissioner may, notwithstanding anything contained in this section proceed to assess the dealer provisionally for that period for such default;

(c) The provisional assessment under clause (b) above shall be made on the basis of past returns, or past records and where no such returns are available, on the basis of information received by the Commissioner and the Commissioner shall direct the dealer to deposit

the amount of tax assessed in such manner and by such date as may be prescribed;

(d) If the dealer furnishes return alongwith evidence showing full payment of tax, interest and penalty, if any, on or before the date of payment specified under sub-clause (c), the provisional assessment made under sub-clause (b) shall stand revoked to the extent of the tax demanded, interest levied and penalty imposed, on the date on which such return is filed by the dealer;

(e) Nothing contained in this section shall prevent the Commissioner from making assessment under sub-section (1) of section 29 and any tax, interest or penalty paid against provisional assessment under this sub-section shall be adjusted against tax, interest or penalty payable on assessment under the said sub-section.

31. *Assessment of Escaped Turnover.*—

(1) If the Commissioner has reason to believe that the whole or any part of the turnover of the dealer in respect of any period has escaped assessment to tax or has been under-assessed or any deduction or exemption have been wrongly allowed in respect thereof or the turnover is assessed at a lower rate than the one applicable under this Act, Commissioner may, subject to sub-section (2), at any time within a period of five years from the expiry of the year to which the tax relates, proceed to assess or reassess to the best of his judgement the tax, payable by the dealer in respect of such turnover after issuing a notice in the prescribed manner to the dealer and after making such enquiry as it may consider necessary.

(2) In making an assessment under sub-section (1), the Commissioner may, if he is satisfied that the escape from assessment is due to willful non-disclosure of assessable turnover by the dealer, direct the dealer to pay, in addition to the tax assessed, a penalty, not exceeding twice the amount of tax so assessed, but not less than the amount of tax due.

(3) No assessment under sub-section (1) or penalty under sub-section (2) shall be made or

levied without giving a reasonable opportunity to the dealer of being heard.

32. *Protective Assessment.*—

Where the Commissioner has reason to believe that any person with a view to evade payment of tax or in order to claim any input tax credit which he otherwise is not eligible for, is carrying on business in the name of, or in association with, any other person, either directly or indirectly, whether as an agent, employee, manager, partner or power of attorney holder, guarantor, relative or sister concern or in any other capacity, such person and the person in whose name the registration certificate, if any, is taken, shall jointly and severally, be liable for payment of the tax, interest or penalty or other amount due under this Act which shall be assessed, levied and recovered from all or any such person as if such person or persons is/are dealers under the Act. However, before taking action under this section the persons concerned shall be given a reasonable opportunity of being heard.

35. *Appeals.*—

(1) Any person objecting to an order affecting him passed under the provisions of this Act by an authority may appeal to Appellate Authority as may be prescribed within sixty days from the date of receipt of order by him.

(2) Where the Appellate Authority is satisfied that the person has reasonable cause for not preferring an appeal within the time specified in sub-section (1), he may accept an appeal, provided it is made within one year, from the date of receipt of order by him.

(3) The appeal shall be in the prescribed form and shall specify in detail the grounds upon which it is made.

(4) In case of an appeal against an assessment or any order raising demand against the person, the Appellate Authority shall consider it only if the person has paid the tax which is not disputed by him.

(5) The appellant shall serve a copy of the appeal memo to the authority against whose order the appeal is filed.

(6) After considering the appeal and after affording an opportunity of hearing, the Appellate Authority may allow it in whole or part and amend the assessment or remand it for fresh disposal or dismiss the appeal or enhance the assessment or penalty or other amount:

Provided that before making an enhancement the appellant shall be given an opportunity of being heard on the proposal of enhancement.

(7) The Appellate Authority shall serve the appellant, with an order in writing, of the appeal decision, setting forth the reasons for the decision.

36. *Appeal to the Tribunal.*—

(1) A person dissatisfied with the decision of the Appellate Authority may, within sixty days after being served with an order of the decision—

(a) file a second appeal before the Tribunal; and

(b) serve a copy of the notice of appeal on the Commissioner as well as the authority whose original order is under second appeal before the Tribunal.

(2) The Tribunal shall consider the appeal only if the person has paid the tax which is not disputed by him.

(3) The Tribunal may admit an appeal after expiry of sixty days if it is satisfied that the appellant had sufficient reason for not filing the appeal within the time specified in sub-section (1), provided it is filed within one year of serving of decision of Appellate Authority.

(4) In deciding an appeal, the Tribunal shall, make an order after affording an opportunity to the dealer or other person and the Commissioner,—

(a) affirming, reducing, increasing, or varying the assessment or other order under appeal; or

(b) remitting the assessment or other order under appeal for reconsideration by the Authority concerned with such directions as it may deem fit; and

(c) shall serve a copy of such order to the Commissioner:

Provided that before increasing the tax or other amount the dealer shall be given an opportunity of being heard on the proposal of increasing the liability.

(5) The Tribunal shall serve the appellant with notice in writing, of the appeal decision setting forth the reasons for the decision.

39. *Revision/Review by Commissioner.*—

(1) The Commissioner may, on his own motion, call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by any authority other than the Tribunal or High Court is erroneous, in so far as, it is prejudicial to the interest of the revenue, after giving the assessee an opportunity of being heard pass such order as he deems fit:

Provided that the Commissioner shall not pass any order under this section after the expiry of three years from the date of such order.

(2) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or under the rules made thereunder by any authority appointed under section 13 of this Act, may be reviewed by the respective authority passing it upon an application or of its own motion, as the case may be:

Provided that no order of assessment or any other order shall be reviewed after the expiry of two years from the date of order, by any authority under this sub-section.

55. *Penalty for Failure to File Return.*—

(1) A person who fails to file a return within the time required under this Act is liable for penalty of Rs. 1000/- plus an amount equal to simple interest @ 15% per annum or such higher/lower rate as the Government may notify from time to time on the tax payable for the return period.

(2) Any registered dealer covered under Schedule 'E' appended to this Act, fails to file a return within the time required under this Act, he shall be liable for penalty of Rs. 1000/- per quarter plus an amount equal to simple interest at the rate of 2% per month on the tax payable for the return period.

58. *Penalty in relation to records.*—

A person who fails to maintain proper records in a tax period in accordance with the provisions of this Act is liable for penalty not exceeding double the amount of net tax payable by the person for the tax period.

64. *Special Powers for Recovery of Tax as Arrears of Land Revenue.*—

The Government may, by general or special order, published in the Official Gazette, authorize any

officer, not below the rank of Commercial Tax Officer 1[], to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.

76. *Survey.*—

(1) With a view to identifying dealers who are liable to pay tax under this Act, but have remained unregistered, the Commissioner shall, from time to time, cause a survey of unregistered dealers to be taken.

(2) For the purposes of the survey, the Commissioner may, by general or special notice, require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.

(3) For the purposes of survey, the Commissioner may, call for details and particulars regarding the services provided by public utilities and financial institutions including Banking companies which he is of the opinion will be relevant and useful for the purposes of the survey. He may, from time to time, cause the results of the survey to be published in any manner that he thinks fit, so however as not to disclose or indicate the identify of any particular unregistered dealer identified during the survey.

(4) The Commissioner may, for the purposes of the survey, enter any place where a person is engaged in business but is unregistered or has not applied for grant of a certificate of registration, whether such place be the principal place of business or not of such business and require any proprietor, employee or any other person who may at that time and place be attending in any manner to or helping in the business,—

(i) to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place;

(ii) to afford him the necessary facility to check or verify the cash, stock or other valuable article or thing which may be found therein; and

(iii) to furnish such information as he may require as to any matter which may be useful for, or relevant to, any proceedings under this Act.

Explanation.— For the purposes of this sub-section, a place where a person is engaged in business will also include any other place in which the person engaged in business or the said employee or other person attending or helping in business states that any of the books of accounts or other documents or any part of the cash, stock or other valuable article or thing relating to the business are or is kept.

(5) The Commissioner shall enter the place where the person is carrying on business only during the hours at which such place is open for business and in case of the said any other place only after sunrise and before sunset. The Commissioner may make or cause to be made extracts or copies from books of accounts and other documents inspected by him, make an inventory of any cash, stock or other valuable article or thing checked or verified by him, and record the statement of any person which may be useful for, or relevant to, any proceeding under this Act.

(6) The Commissioner, in exercise of the powers under this section, shall, on no account, remove or cause to be removed from the place where he has entered, any books of accounts other documents or any cash, stock or other valuable article or thing.

¹“Sales Tax Officer/Value Added Tax Officer” omitted w.e.f. 01-10-05 vide the GVAT (First Amendment) Act, 2005 published in Official Gazette, Series I No. 24, Extraordinary No. 3 dated 21-09-05.

LA/LEGN/2013/332

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Entertainment Tax (Amendment) Bill,
2013

(Bill No. 19 of 2013)

A

BILL

further to amend the Goa Entertainment Tax Act, 1964 (Act 2 of 1964).

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 3G.*— In section 3G of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter referred to as the “principal Act”), after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything contained in the second proviso to sub-section (1) or in sub-section (2), no proprietor or person shall carry on the activity of providing entertainment such as dance performances, musical performances, theatrical performances including cultural programmes, and or ballet to which the number of persons exceeding 2000, are admitted on payment, unless he has filed an application for registration in accordance with the provisions of this Act and has obtained prior permission from the Commissioner for conducting such activity:

Provided that the proprietor or person already possessing a valid certificate of registration under this Act shall also obtain prior permission from the Commissioner for conducting such activity.”.

3. *Insertion of new section 3O.*— After section 3N of the principal Act, the following section shall be inserted, namely:—

“3O. *Issue of tickets.*— Any proprietor or person desires to carry on the activity of providing entertainment on payment of charges for admission shall issue tickets, in manner as may be prescribed.”.

4. *Amendment of section 8A.*— In section 8A of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) If the Commissioner has reason to believe that,—

(a) the entry is allowed to any person in the casino without collection of tax as stipulated in column (3) of Schedule ‘D’ and/or without issue of ticket, the proprietor or person operating such casino shall be liable for a penalty of an amount equivalent to ten times the charges for admission payable by such person;

(b) the entry is allowed to any person in the discotheques, river/boat cruise, night clubs, dance performances, musical performances, theatrical performances including cultural programmes and/or ballets without issue of tickets, the proprietor or person carrying on such activity of providing entertainment shall be liable for a penalty of an amount equivalent to double the amount of charges for admission payable by such person;

(c) any person has entered a place of entertainment specified in clause/s (a) and/or (b) above, without of a valid ticket for entry, such person shall be liable for a penalty of an amount as specified in clauses (a) and (b) above.”.

5. *Amendment of section 8H.*— In section 8H of the principal Act, in sub-section (5), for clause (g), the following clause shall be substituted, namely:—

“(g) voluntarily obstructs any Officer making inspection under section 8A or 8F.”.

Statement of Objects and Reasons

The Bill seeks to amend section 3G of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter referred to as the “said Act”) so as to insert a new sub-section (2A) therein to make registration under the said Act compulsory for the proprietors or person providing entertainment by way of dance performances, musical performances, theatrical performances including cultural

programmes and/or ballet to which the number of persons exceeding two thousand are admitted on payment and also to make it mandatory for them to obtain prior permission from the Commissioner for conducting such activities.

The Bill further seeks to insert a new section 30 in the said Act so as to make it mandatory for the proprietor or person to issue tickets in the manner prescribed by rules for carrying on the activities of providing entertainment on payment.

The Bill also seeks to substitute sub-section (4) of section 8A of the said Act so as to increase the quantum of penalty for failure to collect tax and to levy penalty, for non-issue of tickets for admission to casino and other entertainment. So also on person entering place of entertainment without valid tickets.

The Bill also seeks to substitute sub-section (5) of section 8H of the said Act so as to cover the offences of obstruction of Officers.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the Government to frame rules prescribing the manner of issuing tickets by the proprietor or person.

This delegation is of normal character.

Assembly Hall, SHRI MANOHAR PARRIKAR
Porvorim, Goa. Hon. Chief Minister/Finance
27th April, 2013. Minister

Assembly Hall, N. B. SUBHEDAR
Porvorim, Goa. Secretary to the Legislative
27th April, 2013. Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Bharat Vir Wanchoo, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Entertainment Tax (Amendment) Bill, 2013.

Raj Bhavan, BHARAT VIR WANCHOO
Date: / /2013. Hon. Governor of Goa.

ANNEXURE

Bill No. 19 of 2013

Extract of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)

3G. *Registration of proprietor or person*— (1) No proprietor or person liable to pay tax under sections 3 and 3E shall carry on activity of providing entertainment, unless he has filed an application in accordance with sub-section (2) or he possesses a valid certificate of registration under this Act:

Provided that, any proprietor or person who was either registered or liable to pay tax under section 3 or section 3E of this Act, prior to the date of coming into force the Goa Entertainment Tax (Amendment) Act, 2006, shall continue to be so registered or liable to pay tax, subject to other provisions of this Act:

Provided further that, it shall be lawful for the proprietor or person to provide entertainment if he has applied for registration within the time provided under sub-section (2).

(2) Within 30 days from the date of accruing of liability to pay tax under this Act every proprietor or person shall make an application to the Commissioner for registration with fees as specified in Schedule E hereto:

Provided that no proprietor or person, who is already registered as hotelier under the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988), shall be required to pay registration/renewal fees under this Act.

(3) If the Commissioner is satisfied that application for registration is in order, he shall in

accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form and such certificate shall specify place of providing entertainment and area of operation.

(4) The Commissioner may, after considering any information furnished or otherwise called for or received under any provision of this Act, amend from time to time the certificate of registration.

(5) The Commissioner may, for good and sufficient reason, demand from the proprietor or person, who has applied for registration under this Act, a reasonable security not exceeding rupees one lakh, for proper payment of tax payable by him under this Act.

(6) The Commissioner may for good and sufficient cause forfeit the whole or any part of the security obtained under sub-section (5):

Provided that no order shall be passed under this sub-section without giving the concerned proprietor or person an opportunity of being heard.

(7) Where a registered proprietor or person discontinues, transfers or otherwise disposes of his activity of providing entertainment or where he ceases to be liable to pay tax and he applies in a prescribed form to the Commissioner, then the Commissioner shall, after making such enquiry as may be necessary, cancel the certificate of registration with effect from such date as he may fix in accordance with the rules.

(8) Where the Commissioner is satisfied that any registered proprietor or person has discontinued, transferred or otherwise disposed of the activity of providing entertainment and has failed to apply under sub-section (7) for cancellation of certificate of registration, the Commissioner may, after giving the proprietor or person a reasonable opportunity of being heard, cancel the certificate of registration with effect from such date as he may fix to be the date from which the said activity has been discontinued, transferred or otherwise disposed of:

Provided that, the cancellation of certificate of registration on an application of the proprietor or person or otherwise shall not affect the liability of the proprietor or person to pay the tax including any penalty/interest due for any period upto the date of cancellation, whether such tax

including any penalty/interest is assessed before or after the date of cancellation.

(9) Every proprietor or person liable for registration under this Act shall have to get his registration certificate renewed every financial year on payment of renewal charges specified in Schedule E hereto within 30 days from the commencement of the financial year. Provisions contained in this Act relating to registration, shall, *mutatis mutandis*, apply for renewal of registration.

8A. *Imposition of penalty for contravening certain provisions.*— (1) If a proprietor or person—

(a) (i) not being liable to pay tax under this Act, collects any sum by way of entertainment tax; or

(ii) being registered collects any amount by way of entertainment tax in excess of the tax payable by him; or

(iii) otherwise collects tax in contravention of the provisions of section 8E; or

(b) being liable to pay tax under this Act, or was required so to do by the Commissioner by a notice, served on him, fails in contravention of sub-section (1) of section 8F to keep a true account of his turnover of receipts of entertainment provided or fails when directed so to do under that section to keep any account or record in accordance with direction, he shall be liable to pay, in addition to any tax for which he may be liable, a penalty of an amount as follows:—

(i) If the Commissioner is satisfied that any proprietor or person has acted in contravention referred to in sub-clause (i) and (iii) of clause (a), he may, after giving such proprietor or person a reasonable opportunity of being heard, direct him to pay by way of penalty, a sum not exceeding one and half times the tax collected in contravention of the said provision.

(ii) Where there has been a contravention referred to in sub-clause (ii) of clause (a) or in clause (b), a penalty not exceeding one half times the tax in addition to any sum collected by the proprietor or person by way of tax in contravention of section 8E shall be forfeited

to the Government after giving such proprietor or person an opportunity of being heard.

(2) If the Commissioner, in the course of any proceeding under this Act or otherwise, has reason to believe that any person has become liable to a penalty or forfeiture or both penalty and forfeiture of any sum under sub-section (1), he shall serve on such person a notice in the prescribed manner requiring him on a date and at a place specified in the notice to attend and show cause as to why a penalty or forfeiture or both penalty and forfeiture of any sum as provided in sub-section (1) should not be imposed on him.

(3) The Commissioner shall, thereupon, hold an inquiry and shall make such order as he thinks fit.

(4) If the Commissioner has reason to believe that the entry into this casino to any person is allowed without payment of charges for admission as provided in column (3) of Schedule 'D' appended to this Act then the proprietor or the person operating such casino shall be imposed a penalty of Rs. 2000/- per person.

(5) If any proprietor or person or distributor required to furnish any information or produce accounts as provided in section 6H:—

(a) wilfully refuses or neglects to furnish such information as may be required by that section; or

(b) wilfully furnishes or causes to be furnished any information which he knows to be incorrect or false; or

(c) wilfully conceals any material information, he shall on conviction, be punished with fine which may extend to Rs. 5000/- and in case of continuing offence to a further fine of Rs. 100/- per day after the first day during which the offence continues.

(6) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

8H. *Offences and penalties.*— (1) Whoever, knowingly furnishes a false returns shall, on conviction, be punished.

(i) in case where the amount of tax, which could have been evaded if the false return had been accepted as true, exceeds Rs. 10,000/-, with

rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine of minimum of rupees ten thousand and maximum of not exceeding the tax liability;

(ii) in any other case, with rigorous imprisonment for a term, which shall not be less than three months but which may extend to one year and with fine not exceeding rupees five thousand.

(2) Whoever knowingly keeps false account of the receipts in contravention of section 8F, shall, on conviction, be punished with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with fine not exceeding rupees five thousand.

(3) Whoever,—

(i) wilfully attempts, in any manner whatsoever, to evade any tax leviable under this Act; or

(ii) wilfully attempts, in any manner whatsoever, to evade any payment of any tax or penalty or interest under this Act, he shall, on conviction, be punished.

(a) in case where the amount involved exceeds Rs. 50,000 during the period of a year, with rigorous imprisonment for a term which shall not be less than six months but which may extend to three years and with fine of minimum of rupees ten thousand and maximum of rupees fifty thousand;

(b) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to one year and with fine not exceeding rupees ten thousand;

(4) Whoever aids or abets any person in commission of any act specified in sub-sections (1) to (3), shall, on conviction, be punished with rigorous imprisonment which shall not be less than three months but which may extend to one year and with fine not exceeding rupees five thousand.

(5) Whoever—

(a) carries on business without being registered and without his registration certificate being renewed in willful contravention of section 3G; or

(b) fails, without sufficient cause, to furnish any information required by section 3M; or

(c) fails, without sufficient cause, to furnish any returns as required by section 4 by the date and in the manner prescribed; or

(d) voluntarily obstructs any officer making inspection, search and seizure under section 6H; or

(e) contravenes, without reasonable cause, any of provisions of section 8A; or

(f) fails, without sufficient cause, when directed to keep any accounts or record, in accordance with such direction and to comply with requirements made to him under section 8F; or

(g) voluntarily obstructs any Officer making inspection under section 8F, shall, on conviction, be punished with imprisonment for a term which may extend to one year and with fine not exceeding rupees twenty five thousand.

(6) Whoever commits any of the acts specified in sub-sections (1) to (5) and the offence is a continuing one under any of the provisions of these sub-sections, shall, on conviction, be punished with a daily fine of not less than rupees two hundred during the period of the continuance of the offence, in addition to the punishments provided under this section.

(7) Notwithstanding anything contained in sub-sections (1) to (6), no person shall be proceeded against under these sub-sections for the acts referred to therein, if the total amount of tax evaded or attempted to be evaded is less than rupees ten thousand during the period of a year.

(8) Whoever, when required to furnish any information or returns under section 9A,—

(a) willfully refuses or without lawful excuse neglects to furnish such information or returns; or

(b) willfully furnishes or causes to be furnished any information or returns which he knows to be false, he shall, on conviction, be punished with fine which may extend to five thousand rupees and in case of a continuing offence to a further fine which may extend to two hundred rupees for each day after the first offence during which the offence continues.

(9) Whoever, when engaged in connection with the collection of statistics under section 9A, willfully discloses any information or the contents of any returns given or made under that section,

otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under the Indian Penal Code, 1860 (Central Act 45 of 1860), shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to two thousand rupees, or with both.

(10) Save as provided in sub-section (2) of section 9B, if any servant of the Government discloses any of the particulars referred to in sub-section (1) of that section, he shall, on conviction, be punished with imprisonment which may extend to six months or with fine of rupees five thousand or with both.

(11) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under any provisions of this Act.

LA/LEGN/2013/333

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Tax on Entry of Goods (Amendment)
Bill, 2013

(Bill No. 20 of 2013)

A

BILL

further to amend the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000).

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

Short title and commencement.— (1) This Act may be called the Goa Tax on Entry of Goods (Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the “principal Act”),—

(i) in clause (A),—

(a) in sub-clauses (c) and (d) for the expression “the Goa Sales Tax Act, 1964 (Act 4 of 1964)”, the expression “the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted;

(b) for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) “Additional Commissioner” means the person appointed by that designation by the Government under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).”

(c) after sub-clause (r), the following sub-clause shall be inserted, namely:—

“(ra) ‘transporter’ means any person, who carries on the business of transporting goods on account of any other person into, or outside, or within the State of Goa and includes carrier, transporting agent, courier and parcel service operators and bus service operators.

Explanation.— For the purposes of this clause, the expression “transporting agent” shall also include a clearing, forwarding, shipping and handling agent,”;

(ii) in clause (B) and in any other sections, for the expression “the Goa Sales Tax Act, 1964 (Act No. 4 of 1964)”, the expression “the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted.

3. *Amendment of section 3.*— In the principal Act,—

(i) in section 3, for sub-section (1) the following sub-section shall be substituted, namely:—

“(1) There shall be levied and collected a tax on entry of any goods specified in

SCHEDULE I hereto, into a local area upon use of any facilities/infrastructure or any other amenities belonging to or provided by the State for consumption, use or sale therein, at such rates shown against each of the entry in the said SCHEDULE.”;

(ii) In section 3, in sub-section (3) and in other sections, for expression “the Goa Sales Tax Act, 1964 (Act No. 4 of 1964)”, wherever it occurs, the expression “the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted.

4. *Insertion of new sections 3C and 3D.*— In the principal Act, after section 3B, the following new sections shall be inserted, namely:—

“3C. *Levy of tax on certain types of goods.*— (1) Notwithstanding anything contained in section 3 and/or section 10, there shall be levied and collected a tax on entry of any goods, other than those specified in SCHEDULE II to the Act, into a local area for delivery by any transporter to the consignee or any other person within the local area for use or sale therein on the purchase value of such goods at the rates specified in SCHEDULE I hereto.

(2) The transporter shall be liable to pay the tax levied under this section on the goods transported and delivered by him to the consignee or any other person, where destination of such goods is within the local area.

(3) On failure of the transporter to pay the tax levied under this section, the transporter and the consignee shall be jointly and severally liable for payment of such tax and penalty levied, if any:

Provided that the Government shall have first charge over such goods till payment of tax and/or penalty is made:

Provided that no tax shall be levied under this section on goods brought in the local area, by the transporter for delivery to a dealer registered under the Goa Value

Added Tax Act, 2005 (Goa Act 9 of 2005) and is liable to pay value added tax for use in manufacture or processing of goods for sale.”.

3D. *Amendment to the Schedule.*— (i) The Government may, by notification in the Official Gazette,—

- (a) reduce any rate of tax,
- (b) enhance any rate of tax,

and may, by like notification, add to, or omit from or otherwise amend any entry of, any SCHEDULE hereto and thereupon the SCHEDULE shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from a later date as may be mentioned therein;

(iii) The provisions contained in section 50 regarding rules made by the Government shall apply *mutatis mutandis* to any notification issued under clause (i), as they apply to rules made by the Government.”

5. *Amendment of section 8.*— In section 8 of the principal Act, in sub-section (1), in clause (a), for the word and figures “section 11”, the word and figures “section 18” shall be substituted.

6. *Insertion of section 8A.*— The existing section 8A shall be re-numbered as section 8B and before section 8B as so re-numbered, the following section shall be inserted, namely:—

“8A. *Provision for registration, returns, payment of tax, assessment, levy of penalty, etc., for transporters of goods.*— (1) Every transporter who transports the goods for delivery into the local area and liable to pay tax under this Act shall get himself registered under this Act in the manner as may be prescribed.

(2) The provisions as regards to returns, payment of tax, assessment, re-assessment,

levy of penalty, appeals, review, revision, recovery, etc., specified in the Act for a dealer shall *mutatis mutandis* be applicable to the transporter.”.

7. *Amendment of section 29.*— In section 29 of the principal Act, in sub-sections (3), (5) and (7) and in any other section of the principal Act, for the words “Deputy Commissioner”, the words “Additional Commissioner” shall be substituted.

8. *Amendment of section 37.*— In section 37 of the principal Act,—

(i) in sub-section (2), for the word and figures “section 33”, the word and figures “section 75” shall be substituted;

(ii) in sub-section (4), for the expression “sub-section (3) of section 33B” of Goa Sales Tax Act, 1964”, the expression “sub-section (5) of section 75 of the Goa Value Added Tax Act, 2005” shall be substituted.

9. *Substitution of SCHEDULE I and II.*— In the principal Act, for the existing SCHEDULE I and II, the following SCHEDULES shall be respectively substituted, namely:—

“SCHEDULE I
See section 3(1)

Sr. No.	Commodity	Rate of tax
(1)	(2)	(3)
(1)	ACSR Conductors	5%
(2)	Air-conditioners	12.5%
(3)	Air-conditioning plants, air-coolers and air-conditioners and parts thereof	12.5%
(4)	Brass, bronze and copper articles including sheets, circles, rods, rounds, squares and flats made of brass, bronze and copper including ETP copper cathode but excluding those specified elsewhere	5%
(5)	Bricks	1%
(6)	Bulk Drugs	0.5%
(7)	Bullion and specie and articles made of gold and silver other than those specified elsewhere	0.5%

(1)	(2)	(3)	(1)	(2)	(3)
(8)	Butter, ghee and cheese	5%		nylon straps and metal clips used in packing	1%
(9)	Cables of all kinds	5%			
(10)	Cassette tape recorders and players (audio and video) including audio and video cassettes	5%	(27)	Hardware, that is to say:—	12.5%
(11)	Cement and water and weather proofing compounds	12.5%	(i)	fittings of doors, windows and furniture (made of base metal and alloy thereof)	
(12)	Cement products	12.5%	(ii)	bolts, nuts, rivets, screws of base metal or alloy thereof including bolt ends, screw studdings, self tapped screws, screw hooks, screw rings, wire nails, measuring-tapes and scales	
(13)	Chemicals of all kinds except rubber chemicals	0.5%	(iii)	Metallic barbed wire, metallic wire mesh and metallic wire nettings	
(14)	Coal with the meaning as it is attributed to the said item by section 14 of the Central Sales Tax Act, 1956, as amended from time to time	2%	(28)	Industrial gas, such as oxygen, acetylene, nitrogen and the like in any form and packaging	1%
(15)	Cocoa, cocoa butter, cocoa liquor, cocoa beans, glucose in any form, vegetable fat	1%	(29)	Iron and Steel scrap	5%
(16)	Domestic and commercial electrical appliances including fans, but other than torches, torch cells and filament lighting bulbs	12.5%	(30)	Laminated, impregnated or coated matting materials such as linoleum generally used for floor covering (other than floor tiles)	12.5%
(17)	Dyes	2%	(31)	Lifts, elevators and escalators whether operated by electricity or hydraulic power including its spares	5%
(18)	Edible oils including hydrogenated oils and cooking medium	5%	(32)	Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery	2%
(19)	Electrical and electronic goods, appliances, instruments and apparatus and parts and accessories thereof but excluding those specified elsewhere	12.5%	(33)	Marble slabs and articles made therefrom	15%
(20)	Empty glass bottles used for beer or other like products	12.5%	(34)	Medicinal and Pharmaceutical preparations	2%
(21)	Fibreglass sheets and articles made of fibreglass	5%	(35)	Molasses	2%
(22)	Films (all kinds) including X-ray films	5%	(36)	Motor vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles	12.5%
(23)	Fire works and colour matches	12.5%	(37)	Non-ferrous castings and ingots and scrap base metals (other than iron and steel scrap) and alloys thereof	5%
(24)	Foamed rubber, plastic foam or any other synthetic foam articles such as sheets, cushions, pillows, mattresses and the like	12.5%	(38)	Packing materials namely:—	
(25)	Furniture of all kinds including treasure chests, safes and lockers and parts and accessories thereof	12.5%	(i)	fibre board boxes, paper bags, carrier bags	2%
(26)	Glass vials, glass ampoules, aluminium pouches, hard gelatin capsules, soft gelatin capsules, ROPP caps, labels, BOPP tapes,			Paper boxes, folding cartons, card board boxes, corrugated board boxes and the like	4%

(1)	(2)	(3)	(1)	(2)	(3)
(ii)	tin plate containers (cans, tins and boxes), tin sheets, aluminium foil, aluminium tubes, collapsible tubes, aluminium or steel drums, barrels and crates and the like	2%	(b)	Crude oil	1%
				Liquid petroleum gas (LPG)	1%
				Kerosene used for purposes other than household	20%
				Kerosene used for household purposes	1%
(iii)	plastic, poly-vinyl chloride and polyethylene films, bottles, pots, jars, boxes, crates, cans, carboys, drums, bags and cushion materials and the like	2%		Any other petroleum product not specified hereinabove	20%
(iv)	wooden boxes, crates, casks and containers and the like	2%	(42)	Photo albums	5%
(v)	gunny bags, bardon (including batars), hessian cloth, and the like	2%	(43)	Plastic granules, plastic chip or liquid including PVC, LDPA, HDPE, POLYDROPYLENE, LLDPE, Nylons, Polyterences and polycarbonates	1%
(vi)	glass bottles, glass jars and carboys other than those covered elsewhere	2%	(44)	Plastic measuring cups, droppers, bottles, caps, cases for rapid diagnostic kits	5%
(vii)	laminated packing materials, such as bituminized paper and hessian based paper and the like	2%	(45)	Polythenen bags, plastic woven sackhs (HDPE & LDPE)	1%
(39)	Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), thinners, primers and paint brushes	12.5%	(46)	Raw materials, component parts and inputs which are used in the manufacture of an intermediate or finished product other than those specified in the Second Schedule.	2%
(40)	Paper (all kinds) including carbon paper, blotting paper, waterproof paper, PVC coated paper, ferro paper, ammonia paper, stencil paper but excluding photographic paper, pulp boards, art boards, duplex boards, triplex boards, card boards, corrugated boards and the like; cellophane	5%	(47)	Readymade garments including caps, neck ties and bows	5%
(41)	Petroleum Products, including—		(48)	Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof	12.5%
(a)	Motor spirit commercially known as petrol including ethanol doped petrol	20%	(49)	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts	12.5%
	High Speed Diesel (HSD)	20%	(50)	Roofing, light and false roofing materials including cement and asbestos sheets, asphalt sheets, straw boards, hard and soft boards, plywood veneered panels and laminated sheets	12.5%
	Furnace oil	14%	(51)	Rubber chemicals and carbon black	1.5%
	Lubricating oil	12%	(52)	Rubber, namely, that is to say,—	
	Transformer oil	12%	a.	Rubber plates, sheets and strips un-hardened whether vulcanized or not and whether combined with any textile material or otherwise	1%
	Brake or clutch fluid	12%	b.	Piping and tubing of unhardened vulcanized rubber	1%
	Bitumen (asphalt), tar and others	12%			
	Aviation fuel	12%			
	Naptha	18%			
	Naptha used as raw material by chemical fertilizer industry	15%			

(1)	(2)	(3)	(1)	(2)	(3)
c.	Transmission, conveyer or elevator belts or belting of vulcanized rubber whether combined with any textile material or otherwise	1%	(4)	Bread	
d.	Synthetic rubber including butadiene rubber and butyl rubber latex including pre-vulcanised synthetic rubber latex	1%	(5)	Ballot boxes	
e.	Rubber articles, that is articles made wholly of rubber (other than those specified elsewhere)	1%	(6)	Contraceptives	
(53)	Rubber and other tyres, tubes and flaps other than those specified in section 14 of the Central Sales Tax Act, 1956	5%	(7)	Electrical energy	
(54)	Sanitary fittings of every description excluding pipes and fittings of stoneware, cement and iron and steel	12.5%	(8)	Fishmeal, poultry feed and processed animal feed	
(55)	Scrap of non-ferrous metals	5%	(9)	Firewood and charcoal	
(56)	Soft drinks concentrate	5%	(11)	Goods covered by Schedule 'D' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)."	
(57)	Spirit, alcohol, malt, hops, essences and additives required in manufacturing IMFL, beer, wine, etc.	5%			
(58)	Spirits and alcohol, that is to say,— (i) denatured spirit; (ii) rectified spirit; (iii) ethyl alcohol	5%			
(59)	Stones, that is to say,— (i) Granite stones, slabs and chips (ii) Cuddapah stones and slabs (iii) Shahabad stones and slabs	12.5% 5% 5%			
(60)	Transmission wires, towers, and parts and spares thereof	5%			
(61)	Tiles (all kinds) used for floor and walls	12.5%			
(62)	Voltage stabilizers	5%			
(63)	Welding Electrodes	5%			
(64)	Goods other than those specified in any of the entries in this Schedule, but excluding those specified in Schedule II	5%			

SCHEDULE II
See section 3(4)

(1)	(2)
(1)	Agricultural implements
(2)	Agricultural machinery
(3)	Books meant for reading

Statement of Objects and Reasons

Clause 2 of the Bill seeks to substitute the words "Goa Sales Tax Act, 1964 (Act 4 of 1964) with the words "Goa Value Added Tax Act, 2005 (Act 9 of 2005), since the Goa Sales Tax Act, 1964 is repealed with the implementation of the Goa Value Added Tax Act. Further, clause 2 also seeks to substitute sub-clause (h) of section 2 so as to use the term "Additional Commissioner" instead of "Deputy Commissioner" in the Act. Also, Clause 2 seeks to insert clause (ra) in part (A) of section 2 so as to define the term 'transporter' for the purposes of the Act.

Clause 3 of the Bill seeks to substitute sub-section (1) of section 3 so as to enable the substitution of SCHEDULE I.

Clause 4 of the Bill seeks to insert section 3C so as to levy entry tax on goods purchased online and brought and delivered into the local area by courier services or agents or interstate stage carriages. Clause 4 of the Bill also seeks to insert section 3D so as to enable the Government to amend any entry of any Schedule as and when required.

Amendments at clauses (5), (7) and (8) are as a consequence of amendments sought at clause 2.

Clause 6 of the Bill seeks to insert a new section 8A so as to provide for registration, assessment, levy of penalty, etc., in case of transporters of goods.

Clause 9 of the Bill seeks to substitute SCHEDULE I appended to the Act so as to

disclose the goods on which entry tax is leviable alongwith the rate of tax thereof. Substitution of SCHEDULE II is consequential in nature.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

Clause 4 of the Bill empowers the Government to amend any entry in the SCHEDULE by issue of Notification.

This delegation is of normal character.

Assembly Hall, Shri MANOHAR PARRIKAR
Porvorim, Goa. Hon. Chief Minister/
27th April, 2013. /Finance Minister

Assembly Hall, N. B. SUBHEDAR
Porvorim, Goa. Secretary to the Legislative
27th April, 2013. Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Bharat Vir Wanchoo, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Entry of Goods (Amendment) Bill, 2013.

Raj Bhavan, BHARAT VIR WANCHOO
27th April, 2013. Hon. Governor of Goa

ANNEXURE

Bill No. 20 of 2013

Extract of the Goa Tax on Entry of Goods Act, 200 (Act 14 of 2000)

2. *Definitions.*— (A) In this Act, unless the context otherwise requires,—

(a) "agricultural produce or horticultural produce" shall not include tea, coffee, rubber, cashew, cardamom, pepper and cotton; and such produce as has been subjected to any physical,

chemical or other process for being made fit for consumption, save mere cleaning grading, sorting or drying;

(b) "assessee" means a person who is liable to pay tax;

(c) "assessing authority" means any officer empowered to make an assessment under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(d) "Assistant Commissioner" means a person appointed by that designation by the Government under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(e) "business" includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern and any transaction in connection with or incidental or ancillary to such trade, commerce, manufacture, adventure or concern;

(f) "Commissioner" means the person appointed to be the Commissioner of Sales Tax in the State and includes an Additional Commissioner;

(g) "dealer" means any person who in the course of business, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area and includes an occasional dealer, a casual trader, a non-resident dealer;

Explanation I:— An industrial, commercial or trading undertaking of the Government of Goa, the Central Government or any other State Government, a local authority, company, a Hindu undivided family, a firm, a society, a club or an association which carries on such business shall be deemed to be a dealer for the purposes of this Act.

Explanation II:— A society (including a co-operative society), club or firm or an association which, whether or not in the course of business, buys, sells, supplies or distributes goods from or to its members for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purpose of this Act.

Explanation III:— The Central Government or a State Government other than the Government of Goa which, whether or not, in the course of business, buys, sells, supplies or distributes goods, directly or otherwise, for cash or deferred payment or for commission, remuneration or other valuable consideration shall be deemed to be a dealer for the purpose of this Act.

Explanation IV:— When a consignee does not take delivery of goods upon its entry into a local area, and such goods are sold under the provisions of any law, the buyer who takes delivery of such goods upon the goods being sold shall be deemed to be the dealer thereof.

Explanation V:— A person undertaking the execution of works contract involving the use or consumption of goods entering into a local area shall be deemed to be the dealer thereof.

Explanation VI:— Any person who brings or causes to be brought any goods into a local area, but resides outside the State of Goa (hereinafter referred to as “a non-resident dealer”) including his agent or manager shall be deemed to be the dealer thereof.

Exception:— An agriculturist who brings exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause.

(h) “Deputy Commissioner” means the person appointed by that designation by the Government under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(i) “facility/infrastructure” includes roads/bridges/any river transport facilities like jetty, etc., industrial estates, any other facilities having its impact on movement of goods or processing;

(j) “goods” means all kinds of movable property (other than newspapers, actionable claims, stocks, and shares and securities) and includes livestock;

(k) “goods vehicle” means any kind of vehicle used for carriage of goods, either solely or in addition to passengers (other than aeroplanes and rail coaches) and includes push cart, animal drawn cart, tractor-trailer and the like;

(l) “Government” means the Government of Goa;

(m) “local area” means the area within the limits of a Council constituted under the Goa Municipalities Act, 1968 (Act 7 of 1969), or a Panchayat or Zilla Panchayat established under

the Goa Panchayat Raj Act, 1993 (Act 14 of 1994), a cantonment board, any specified area notified by the Government and any other local authority by whatever nomenclature called, constituted or continued under any law for the time being in force;

(n) “occasional dealer” means any person who, in the course of occasional transactions of business nature, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area;

(o) “place of business” means any place where a dealer is doing business and includes:-

1. any warehouse, godown, or other place where the dealer stores or processes his goods;

2. any place where the dealer produces or manufactures goods;

3. any place where the dealer keeps his books of accounts;

4. any place where the dealer carries on business through an agent (by whatever name called), the place of business of such agent;

(p) “registered dealer” means a dealer registered under this Act;

(q) “Schedule” means a Schedule appended to this Act;

(r) “tax” means tax leviable under this Act;

(s) “Tribunal” means the Tribunal constituted under the Goa Administrative Tribunal Act, 1965 (Act 6 of 1965);

(t) “value of goods” shall mean the purchase value of such goods, that is to say, the purchase price at which a dealer has purchased the goods or if such goods have not been purchased by him, the prevailing market price of such goods in the local area;

(u) “works contract” means any agreement for carrying out for cash, deferred payment or other valuable consideration, the construction, fitting out, improvement or repair of any building, road, bridge or any other immovable property, or manufacture, processing, fabrication, erection, installation, fitting out, improvement, modification, repair, conversion or commissioning of any movable property;

(v) “Year” means the year commencing on the first day of April.

(B) Words and expressions used in this Act, but not defined, shall have the meaning as assigned to them in the Goa Sales Tax Act, 1964 (Act No. 4 of 1964).

3. *Levy of tax.*— (1) There shall be levied and collected a tax on entry of any goods specified in SCHEDULE I hereto, into a local area upon use of any facilities/infrastructure or any other amenities belonging to or provided by the State for consumption, use or sale therein, at such rates not exceeding the rate as provided for such goods under the Goa Sales Tax Act, 1964 (Act 4 of 1964) as may be specified retrospectively or prospectively by the Government by notification, and different dates and different rates may be specified in respect of different goods or different classes of goods or different local areas.

(2) The tax levied under sub-section (1) shall be paid by every registered dealer or a dealer liable to get himself registered under this Act who brings or causes to be brought into a local area the goods, using any facilities/infrastructure or any other amenities belonging to or provided by the State whether on his own account or on account of his principal or any other person or who takes delivery or is entitled to take delivery of such goods on its entry into a local area.

Explanation:— Where the goods are taken delivery of on its entry into a local area or brought into a local area by a person other than a dealer, the dealer who takes delivery of the goods from such person shall be deemed to have brought or caused to have brought the goods into the local area.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods,—

1. in respect of which tax has been paid or has become payable in any other local area under sub-section (1), or

2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

Explanation:— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused

to be brought into the local area and in case of tax under the Central Sales Tax Act, 1956, that which is paid or become payable in the State of Goa.

(4) No tax shall be levied under this Act on any goods specified in SCHEDULE II hereto on its entry into a local area for consumption, use or sale therein.

(5) No tax shall be levied on a defence unit or establishment which causes entry of any goods liable to tax under this Act, into a local area for use by it in the manufacture, repair or research and development of defence and defence related goods only if it is brought in directly by the establishment itself.

(6) Every manufacturer who brings or causes to be brought any goods into a local area for consumption or use therein, the aggregate value of which is less than one lakh rupees in a year and any other dealer who brings or causes to be brought any goods into a local area for consumption, use or sale therein, the aggregate value of which is less than two lakh rupees in a year, shall not be liable to pay tax for that year:

Provided that every non-residential dealer including his agent or manager, or every occasional dealer shall be liable to pay the tax each year at the rates specified irrespective of the aggregate value of the goods brought or caused to be brought into the local area during the year.

(7) The tax shall be assessed, levied and collected in such manner and in such instalments, if any, as may be prescribed.

(8) Subject to such rules as may be made the assessing authority may assess a dealer for any year, as if, the aggregate value of the goods brought or caused to be brought into a local area in such year had been received as in the previous year.

(9) The tax shall be in addition to the tax levied and collected as octroi by a Municipal Council, Zilla Panchayat or Village Panchayat or any other local authority, as the case may be, within its local areas.

8. *Registration of dealers.*— (1) Every dealer,—

(a) who buys or receives goods liable to tax under this Act and who is doing business in a local area and is registered or is liable for registration under section 11 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), or

(b) who brings or causes to be brought such goods into a local area or takes delivery or is

entitled to take delivery of such goods, the aggregate value of which is not less than two lakhs rupees in a year, shall get himself registered under this Act in such manner, on payment of such fee and within such period as may be prescribed. The registration shall be renewed from year to year on payment of the prescribed fee until it is cancelled:

Provided that every dealer who is a manufacturer who brings or causes to be brought such goods into a local area for consumption or use therein, shall get himself registered under this Act, if the aggregate value of such goods brought into a local area is not less than one lakh rupees in a year.

(2) Notwithstanding anything contained in sub-section (1),—

(i) every dealer undertaking execution of works contract involving the use or consumption of goods entering into a local area;

(ii) every occasional dealer;

(iii) every manager or agent of a non-resident dealer; other than a dealer dealing exclusively in the goods specified in the Schedule II, shall get himself registered irrespective of the value of such goods.

(3) No dealer who is already registered under the Goa Sales Tax Act, 1964 (Act 4 of 1964), shall be required to pay registration or renewal fee under this Act.

(4) Nothing contained in this section shall apply to any State Government or the Central Government.

29. *Appeal to the Tribunal.*— (1) Any officer empowered by the Government in this behalf or any other person objecting to an order passed by the appellate authority under section 28 or an order passed by a revisional authority under sub-section (3) of section 30 may appeal to the Tribunal within a period of sixty days from the date on which the order was communicated to him.

(2) The Tribunal may admit an appeal preferred after the period of sixty days referred to in sub-section (1) but within a further period of one hundred and eighty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

(3) The officer authorized under sub-section (1) or the person against whom an appeal has been

preferred, as the case may be, on receipt of notice that an appeal against the order of the Deputy Commissioner or Assistant Commissioner has been preferred under sub-section (1) by the other party, may, notwithstanding that he has not appealed against such order or any part thereof, file at any time before the appeal is finally heard, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Deputy Commissioner or the Assistant Commissioner, as the case may be, and such memorandum shall be disposed of by the Tribunal as if it were an appeal presented within the time specified in sub-section (1).

(4) The appeal or the memorandum of cross-objections shall be in the prescribed form, shall be verified in the prescribed manner, and in the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1) shall be accompanied by a fee equal to two per cent of the amount of assessment objected to, provided that the sum payable in no case be less than two hundred rupees or more than one thousand rupees.

(5) Notwithstanding that an appeal has been preferred under sub-section (1), the payment of tax or penalty or any other amount, payable in accordance with any order passed by the Deputy Commissioner or the Assistant Commissioner under section 28 shall not, pending disposal of the appeal, be stayed by the Tribunal.

(6) The Tribunal shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such orders thereon as it thinks fit:

Provided that if the appeal involves a question of law on which the Tribunal has previously given its decision in another appeal and either a revision petition in the High Court against such decision or an appeal in the Supreme Court against the order of the High Court thereon is pending, the Tribunal may defer the hearing of the appeal before it till such revision petition in the High Court or the appeal in the Supreme Court is disposed of:

Provided further that if as a result of the appeal any change becomes necessary in the assessment which is the subject matter of the appeal, the Tribunal may authorise the assessing authority to amend the assessment, and the assessing authority shall amend

the assessment, accordingly and thereupon, any amount over paid by the assessee shall be refunded to him without interest, or any additional amount of tax due from him shall be collected in accordance with the provisions of the Act, as the case may be.

(7) Notwithstanding that an appeal has been preferred under sub-section (1), tax shall be paid in accordance with the assessment made in the case:

Provided that the Tribunal may, except in case of an appeal against an order passed by the Deputy Commissioner or Assistant Commissioner under section 28 in its discretion, give such directions as it thinks fit, in regard to the payment of tax, if the appellant furnishes sufficient security to its satisfaction in such form and manner as may be prescribed.

(8) (a) The Tribunal may, on the application, either of the appellant or of the respondent, review any order passed by it under sub-section (5) on the basis of facts which were not before it when it passed the order:

Provided that no such application shall be preferred more than once in respect of the same order.

(b) The application for review shall be preferred in the prescribed manner within six months from the date on which the order to which application relates was communicated to the applicant; and where the application is preferred by any person other than an officer empowered by the Government under sub-section (1), it shall be accompanied by a fee equal to that which had been paid in respect of the appeal:

Provided that if the application for review is preferred within ninety days from the date on which the order to which application relates is communicated to the applicant the application shall be accompanied by half the fee which had been paid in respect of the appeal.

(9) With a view to rectifying any mistake apparent from the record, the Tribunal may, at any time, within five years from the date of any order passed by it under sub-section (5) or sub-section (7), amend such order:

Provided that no order under this sub-section shall be made without giving both parties affected by the order a reasonable opportunity of being heard.

(10) Except as provided in the rules made under this Act, the Tribunal shall not have power to award costs to either of the parties to the appeal or review.

(11) Every order passed by the Tribunal under sub-section (5) or sub-section (7) or sub-section (8) shall be communicated to the appellant, the respondent, the authority on whose order the appeal was preferred and the Assistant Commissioner concerned if he is not such authority, and the Commissioner.

(12) Every order passed by the Tribunal under sub-section (5) shall, subject to the provisions of sub-section (6), sub-section (7) and section 31, be final.

37. *Recognition of excise/sales tax checkpoints or barriers for the purposes of the Act.*— (1) With a view to prevent or check evasion of tax under this Act, checkpoints or barriers or both, as the case may be, established or erected under the provisions of the Goa Sales Tax Act, 1964 (Act 4 of 1964) or the Goa Excise Duty Act, 1964 (Act 5 of 1964) shall be recognized for the purposes of this Act.

(2) The owner or person-in-charge of a goods vehicle carrying any of the goods shall carry with him the documents prescribed for the purpose of section 33 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) and produce and give a copy of the same in the manner and to the officer prescribed in the said section.

(3) Where the owner or person in-charge of the goods vehicle carrying any goods is not required to carry the documents prescribed for the purpose of the Goa Sales Tax Act, 1964, he shall give a declaration in the prescribed form to the officer prescribed in the said section.

(4) The officer referred to in sub-section (3) of section 33B of Goa Sales Tax Act, 1964 may, in cases of the type and in the circumstances mentioned in the said sub-section levy penalty not exceeding double the amount of tax leviable under this Act in respect of the goods under transport.

(5) Where goods are delivered to a carrier or other bailee for transmission, the movement of the goods shall be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee. Where before delivery is taken from him, a carrier or bailee to whom goods are delivered for transmission, keeps the said goods in any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place, any officer empowered to exercise the powers under this section shall have power to enter into and search, such office, shop, godown, vessel, receptacle, vehicle or other place of business or

building or place and to examine the goods and inspect all records relating to such goods. The carrier or bailee or the person-in-charge of the goods and records shall give all facilities for such examination or inspection and shall, if so required, produce the bill of sale or delivery note or other documents referred to in sub-section (2) and give a declaration containing such particulars as may be prescribed regarding the goods and give his name and address and the name and address of the carrier or the bailee and the consignee.

(6) If any officer empowered to enter into and search any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place where a carrier or bailee keeps the goods delivered to him for transmission, has reason to suspect that such carrier or bailee has colluded with the owner of the goods in evading payment of any tax, he may, for reasons to be recorded in writing, seize accounts, registers, records or other documents of the bailee or carrier as he may consider necessary and shall give a receipt for the same. The accounts, registers, records and other documents seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under this Act:

Provided that all searches and seizures under sub-section (5) or (6) shall, so far as may be, made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974):

Provided further that accounts, registers, records and other documents so seized shall not be retained by such officer for a period exceeding one hundred eighty days from the date of seizure, unless the reasons for retaining the same beyond the said period are recorded by him in writing and the approval of the next higher authority is obtained and such approval in any case shall not be for more than sixty days at a time.

(7) Where the officer-in-charge of the checkpoint or barrier, or the officer empowered as aforesaid on interception of the goods vehicle or inspection of any godown, is of the opinion that further verification is necessary with respect to either accuracy of the particulars furnished in the documents accompanying the goods under transport or in transit, or as to the sufficiency and the cause adduced in respect of any contravention of sub-section (2), he may verify the particulars himself or if it is necessary cause it to be verified by referring the matter to any other officer and if such verification is not likely to be completed within a reasonable time, he may direct in writing the carrier or the person-in-charge of the goods

vehicle or the godown not to deliver the goods until permitted to do so by him or such other officer to whom the matter is referred for verification and allow the intercepted vehicle, if any, to pass through.

(8) The verification under sub-section (7) shall be completed within a period of fifteen days from the date of the direction issued under that sub-section and where such verification cannot be completed within the aforesaid period, the officer who has issued such direction, or, as the case may be, the officer to whom the matter is referred for verification shall obtain the permission in writing of the next higher authority to extend such period for completion of the verification, so however, such extension shall not be permitted for the period exceeding fifteen days at a time.

(9) Where such officer or other officer to whom the matter is referred, upon such verification is of the opinion that there is a non-compliance with sub-section (2), punishable under sub-section (4), he may, proceed against such goods in the custody of the carrier, or the person-in-charge of vehicle or the godown in accordance with sub-section (4) of this section.

(10) Where the officer-in-charge of the checkpoint or any empowered officer has issued a notice for contravention of any of the provisions of this section, further proceedings in pursuance to such notice may, subject to such conditions and in such manner as may be prescribed, be continued by any other officer empowered by the Commissioner in this behalf, from the stage at which it is pending.

LA/LEGN/2013/373

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Land (Prohibition on Construction)
(Amendment) Bill, 2013
(Bill No. 21 of 2013)

A

BILL

further to amend the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995).

BE it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Land (Prohibition on Construction) (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of section 4.*— In section 4 of the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995) (hereinafter referred to as the “principal Act”), in the Explanation, after clause (2), the following clause shall be inserted, namely:—

“(3) The land belonging to the Government includes land leased by or belonging to corporation, autonomous body and institutions belonging to and/or controlled by the Government.”.

3. *Amendment of section 5.*— In section 5 of the principal Act,—

(i) in sub-section (1), for the expression “three months or with fine which may extend to Rs. 2000/- or with both.”, the expression “three years or with fine which may extend to Rs. 50,000/- or with both.” shall be substituted;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) If any authority as mentioned in sub-section (1) of section 6, after receiving the information of any contravention of the provisions of this Act, without sufficient cause fails or neglects to take any action as provided in this Act within such period as may be specified by the Government by notification in the Official Gazette, the officer in charge of such authority shall be liable to a fine of Rs. 50/- per day of delay in taking such action, subject to a maximum of Rs. 5000/-, upon conviction by the Judicial Magistrate First Class, after a complaint in that regard is filed by the Government.

Explanation:— (1) “Complaint” as mentioned in this sub-section shall be filed

by the concerned administrative Secretary of the Government or by such officer as may be authorised by the Government in this behalf:

Provided that nothing in this sub-section shall prevent the concerned disciplinary authority from initiating disciplinary proceedings against such officer for such failure or neglect.

(4) Notwithstanding anything contained in sub-section (3), it shall be mandatory for the authority mentioned in sub-section (1) of section 6 to take action as provided in this Act.”.

4. *Amendment of section 6.*— In section 6 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The local authority of the area or such authority as specified by the Government in this behalf, may remove or cause to be removed any construction done in contravention of section 4 on the basis of entries in Form I & XIV or the records as maintained under rules 3 and 16 of the Goa, Daman and Diu Land Revenue (Records of Rights and Register of Cultivators) Rules, 1969, that the land belongs to the Government, a local authority and/or a Comunidade, as the case may be:

Provided that, where the Government, a local authority and/or a Comunidade is/are co-occupant/s of the land as per said records, the proceedings under this section shall be initiated only after partitioning the land and recording the same in favour of the Government, a local authority and/or a Comunidade, as the case may be.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) if any construction material is found dumped, piled or kept in the land belonging to the Government, a local authority or a Comunidade except under the authority of written permission granted by the

concerned authority, the same shall be attached by the authority mentioned in sub-section (1) in such manner as may be specified by the Government by a notification in the Official Gazette, without any notice.”.

5. *Insertion of new sections.*— After section 7 of the principal Act, following new sections shall be inserted, namely:—

“8. *Protection of action taken in good faith.*— No suit, prosecution or other legal proceeding shall lie against any person for anything which is done or intended to be done in good faith under this Act.

9. *Bar of suits and prosecution.*— No suit, prosecution or other proceedings shall lie against the Government, local authority or Comunidade or any officer of the Government, local authority or Comunidade or against any other person authorised by the Government under this Act, for any act done or purporting to be done under this Act, without the previous sanction of the Government.”.

Statement of Objects and Reasons

The Bill seeks to amend section 4 of the Goa Land (Prohibition on Construction) Act, 1995, (Goa Act 20 of 1995) (hereinafter referred to as “said Act”) so as to bring within the ambit of the said Act, the land leased by or belonging to the Corporation, autonomous body or an institution belonging to and/or controlled by the Government.

The Bill further seeks to amend section 5 of the said Act, so as to enhance the fine as specified therein, and also to specify fine for failure to take action by any authority under section 6 of the said Act.

The Bill also seeks to amend section 6 of the said Act so as to make provisions for removing any unauthorized construction on the basis of entries in Form I & XIV, also provide for action to be initiated only upon partition of the land and changing records accordingly and lastly attaching any construction material in such lands without issuing any notice in that regard.

The Bill also seeks to insert new sections viz. section 8 for protection of action taken in good faith and section 9 for bar on suits and prosecution.

The Bill seeks to achieve the above objects.

Financial Memorandum

No Financial Implications are involved in this Bill. However, it would generate additional revenue. The Finance Department has concurred the proposal vide EO No. 4157/F dated 29-04-2013.

Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the Government to specify the period within which unauthorized construction is to be removed.

Clause 4 of the Bill empowers the Government to prescribe the manner of attaching the construction material dumped in the land belonging to the Government.

This delegation is of normal character.

Porvorim-Goa.
30th April, 2013.

FRANCISCO D'SOUZA
Minister for Revenue

Assembly Hall,
Porvorim, Goa.
27th April, 2013.

N.B. SUBHEDAR
Secretary to the Legislative
Assembly of Goa.

ANNEXURE

.....
**Extract of sections 4, 5 and 6 of the Goa Land
(Prohibition on Construction) Act, 1995
(Goa Act 20 of 1995)**
.....

4. *Restriction on construction on certain lands.*— No person shall on and from the date of commencement of this Act, undertake any work of construction of any structure, building, hut or other structure or any part thereof on any land belonging to the Government, a local authority or a Comunidade except under the authority of written permission granted by the concerned authority.

Explanation:— (1) ‘Comunidade’ means the Comunidade established under the Diploma

Legislative No. 2070 dated 15-4-1961.

(2) Any construction intended for temporary use of not more than fifteen days in connection with any festivities or religious activities shall not be deemed to be a construction for the purpose of this section.

5. *Penalty.*— (1) Notwithstanding anything to the contrary contained in any other law for the time being in force, whoever contravenes the provisions of section 4 shall, on conviction, be punished with imprisonment which may extend to three months or with fine which may extend to Rs. 2000/- or with both.

(2) An offence under this section shall be cognizable.

6. *The local authority may remove any unauthorised temporary buildings work.*— (1) The local authority of the area or such authority as specified by the Government in this behalf, may remove or cause to be removed any construction done in contravention of section 4.

(2) All reasonable expenditure incurred by the local authority or such authority as duly authorised by the Government under sub-section (1), shall be recoverable as arrears of land revenue under the law for the time being in force.

Assembly Hall,
Porvorim-Goa,
30th April, 2013.

N. B. SUBHEDAR
Secretary to the Legislative
Assembly of Goa.

LA/LEGN/2013/374

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th April, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa (Right of Citizens to Time-Bound Delivery of Public Services) Bill, 2013

(Bill No. 22 of 2013)

A

BILL

to provide for delivery of public services to the people of the State of Goa within the

stipulated time limit, including liabilities of Government servants in case of default, administrative efficiency and for the matters connected therewith and incidental thereto.

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India as follows:—

(1) *Short title, extent and commencement.*— (1) This Act may be called The Goa (Right of Citizens to Time-bound Delivery of Public Services) Act, 2013.

(2) It extends to the whole of the State of Goa.

(3) It shall come into force on such date as the Government may, by a notification in the Official Gazette, appoint and different dates may be appointed for different provisions of the Act.

2. *Definition.*— In this Act, unless the context otherwise requires,—

(a) “Administration” means and includes the administration of the Government, every person, every authority, every body by whatever name called;

(b) “Appellate Authority” means the concerned administrative secretary or such person or authority, as may be specified by the Government by a notification,

(c) “Authority” means and includes any department, public authority, body, institution, legal authority, established, constituted, formed, appointed or instituted (i) by or under the Constitution of India in the State of Goa; or (ii) by any other law made by the State Legislature; or (iii) by a Government Notification issued or an order passed or otherwise set up by the Government and includes any body owned, controlled or substantially financed or any non-Governmental organisation which has received Government grant to the tune of Rs. 5 lakhs or more; or (iv) Institutions including colleges, schools receiving any grant or aid from the Government or recognised or permitted by the State

Government, and includes Municipality, Municipal Corporation, Panchayat, Planning and Development Authority, Industrial Township, Zilla Panchayat, Zilla Parishad, Gram/Village Panchayat or local self-governing bodies, statutory or non-statutory, by whatever name called, required to render any services of public utility in the State or to control, manage or regulate public services within a specified local area;

(d) “designated officer” means an officer designated under sub-section (2) of section 4;

(e) “eligible person” means a citizen of India residing in the State;

(f) “Government” means the Government of Goa;

(g) “Notification” means a notification published in the Official Gazette of the Government of Goa and the expression “notified” shall be considered accordingly;

(h) “Official Gazette” means the Official Gazette of the Government;

(i) “prescribed” means prescribed by rules made under this Act;

(j) “public service” means any service notified under section 4;

(k) “Rules of Business” means the Rules of Business of the Government of Goa, 1991 made by the Governor of Goa under Article 166 of the Constitution of India;

(l) “Schedule” means the Schedule to this Act;

(m) “specified time limit” means the time limit within which the designated officer is required to provide service as specified under sub-section (1) of section 4.

3. *Right to public services.*— (1) Subject to the provisions of this Act, every eligible person residing in the State of Goa shall have a right to public services.

(2) The right referred to in sub-section (1) shall include the right to—

a) have access to the public service;

b) receive the public service within a specified time limit;

c) receive the public service in a transparent manner;

d) demand performance of duties and functions by the designated officer in accordance with the provisions of this Act;

e) hold the concerned designated officer accountable for any service deficiency in the public service; and

f) claim compensation from the concerned designated officer for his failure to provide, or delay in providing, public service provided.

4. *Notification of public services and time limit.*— (1) The Government may, by a notification, from time-to-time, specify any service to be a public service for the purpose of this Act and also specify by a notification, the time limit within which such services shall be provided by the designated officer to the eligible persons.

(2) For providing public services specified under sub-section (1), the Government may, by notification designate different officers for different public services, who shall be responsible for providing each of such service to the eligible persons.

5. *Providing of public service within the specified time limit.*— (1) It shall be mandatory on the part of the designated officer to provide public services to the eligible persons within the time limit as specified in the notification issued under sub-section (1) of section 4;

(2) The specified time limit shall start from the date when an application is submitted by the eligible person to the designated officer or to a person subordinate to him, authorised to receive the application for providing the public service;

(3) All applications received by the designated officer or the authorized person, shall be duly acknowledged by putting an

inward stamp specifying the inward number, date and time of receipt of such application, on the duplicate copy of such application;

(4) On receipt of an application under sub-section (3), the designated officer shall within the specified time limit, either provide the public service or reject the application:

Provided that in case of rejection of the application, the designated officer shall record the reasons therefor and intimate the same to the applicant.

6. *Appeal.*— (1) Any person, whose application has been rejected under sub-section (4) of section 5, or who does not receive public service within the specified time limit, or where the public service received by him is deficient in any manner, may prefer an appeal to the Appellate Authority, within a period of thirty days from the date of such rejection or expiry of the specified time limit or receipt of deficient service, as the case may be:

Provided that the Appellate Authority may entertain, hear and dispose off an appeal after the expiry of the period of thirty days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) The Appellate Authority shall dispose off the appeal preferred under sub-section (1) within a period of forty-five days from the date of presentation of the appeal;

(3) The Appellate Authority may direct the designated officer to provide the public service within such time as it may specify but not more than the time specified in the notification or to remove the deficiency in public service provided to the appellant or to pass such other order, including rejection of the appeal, as it may deem fit:

Provided that before passing any order under sub-section (3), the Appellate Authority shall provide an opportunity of being heard to the appellant as well as to the designated officer;

7. *Powers of Appellate Authority.*— The Appellate Authority shall, whilst deciding an

appeal under section 6 have the same powers as are vested in the Civil Court whilst trying a Suit under the Code of Civil Procedure 1908 (Central Act of 1908), in respect of the following matters, viz.,—

(a) requiring the production and inspection of documents;

(b) issuing summons for a hearing to the designated officer and the appellant;

(c) requisitioning any public records or copies thereof from any government office;

(d) any other matter which may be prescribed;

(e) levy of fine/compensation of an amount not exceeding rupees five thousand upon the concerned designated official; and

(f) direct the designated officer to pay compensation not exceeding rupees three thousand five hundred to the eligible person.

8. *Display of public services.*— The details of the designated officers, public services and the specified time limit thereof shall be displayed locally on the notice-board in every authority and notified in the Official Gazette and Citizens Charter, and also on the website of the concerned authority for the information of the general public.

9. *Monitoring the status of the application.*— (1) Every eligible person who has applied for any public service shall be entitled to obtain and monitor the status of his application online on the basis of the acknowledgement given to him under sub-section (3) of the section 5 in accordance with such procedure as may be prescribed;

(2) Every Authority which is required, under this Act to provide the public services, shall maintain the status of all the applications received by its designated officer/s and it shall be also duty bound to update the status of the same as per the prescribed procedure.

10. *e-Governance of services through mutual understanding.*— The Government

shall endeavour and encourage all the Authorities required under this Act, to provide the public services, to enter by mutual understanding, to deliver to the eligible persons, the public services within the specified time limit, as a part of e-Governance.

11. *Penalty for non-compliance of orders.*—

(1) If the designated officer does not comply with the orders or direction given to him under sub-section (3) of section 6, the person aggrieved may file an application before the Appellate Authority and upon receipt of such application, the Appellate Authority shall by notice, call upon the designated officer to show cause, within thirty days of the receipt of such notice, for failure to comply with such order or direction.

(2) If, after having considered the cause, if any, shown by the designated officer, the Appellate Authority is of the opinion that the designated officer has not complied with the orders or directions or if no cause is shown within the time specified in the notice under sub-section (1), the Appellate Authority may, impose a fine on such designated Officer which shall not be less than rupees one thousand but which may not extend to rupees five thousand.

12. *Penalty for not providing public service.*— Where the Appellate Authority is of the opinion that the designated officer has failed to provide the public service to the eligible person or has caused delay in providing the public service or has provided the public service which is deficient in any manner, it may impose a fine on such designated officer—

(i) of rupees fifty for each day or rupees two thousand five hundred, whichever is less, in case of failure to provide public service;

(ii) of rupees fifty for each day of such delay or rupees two thousand five hundred, whichever is less, in case of delay in providing public service; and

(iii) of rupees five hundred, in case of deficiency in public service provided:

Provided that before imposing such fine, the designated officer shall be given a reasonable opportunity of being heard.

13. *Penalty for not deciding the appeal within the specified time.*— Where the Government is of the opinion that the Appellate Authority has failed to decide the appeal within the time limit specified in sub-section (2) of section 6, without any sufficient or reasonable cause, it may impose a fine on the Appellate Authority, which shall not be less than rupees one thousand but which may extend to rupees five thousand:

Provided that before imposing such fine, the Appellate Authority shall be given a reasonable opportunity of being heard by the Government.

14. *Compensation.*— On imposition of a fine under sections 11, 12 or 13, the Appellate Authority or the Government, as the case may be, may, by order, direct that a portion of such fine imposed, as deemed fit by it, be awarded to the Appellant, as compensation:

Provided that the amount of such compensation awarded shall not exceed sixty percent of the amount of fine imposed.

15. *Disciplinary Action.*— In addition to the imposition of fines under sections 11, 12 or 13, the Government, may, if it is satisfied that the designated officer or the Appellate Authority, as the case may be, has failed to discharge the duties assigned to him/her under this Act without sufficient or reasonable cause, contemplate or commence disciplinary action against him/her under the Service Rules applicable to him/her.

16. *Rights available only to eligible persons.*— The rights conferred under this Act shall be available only to the eligible persons for every matter including the right to obtain citizen related services in the State in accordance with the provisions of this Act; and the eligible person shall have a further right under this Act to apply for and claim compensation from, and/or seek imposition of penalty upon and/or seek disciplinary action against, the defaulting designated officer and/or Appellate Authority:

Provided that any compensation awarded and/or fine imposed shall be paid by, and recovered from, the officer/s/persons responsible for such lapse and not out of the exchequer of the Government.

ADMINISTRATION

17. *Disposal of files.*— (1) Every officer and employee of the Government and the Authority working in the State Administration or Authority shall endeavour to dispose off the business and files put up to him or received by him, or forwarded or remitted to him, preferably on the same day and in any event, within a time bound period as specified in the Schedule:

Provided that whenever any such officer or employee is out of station or on leave or off duty on account of having availed of any benefits including leave travel concession, the link officer concerned or his substitute, shall be responsible for disposal of such business as aforesaid:

Provided further that, if the officer or employee concerned is on official duty outside the State and is unable to dispose off the same on account of such tour or assignment, the time specified in the Schedule shall begin to run from the date such officer or employee joins his duties to the said post on return from the tour or assignment.

18. *Punishment for non-disposal of official business.*— (1) Whoever contravenes provisions of section 17 shall, in addition to the Disciplinary Proceedings which may be commenced by the Government, be punishable with fine of rupees five hundred per day which may extend to rupees five thousand, which shall be deducted from the salary or any amount payable to such person;

(2) The Chief Secretary of the Government shall be the Authority for the purpose of imposing the fine on such officer or employee of the Government found to have violated the section 17;

(3) In all other cases including violation by any Statutory Authority, public body,

Government Committee, Government society or any other legal authority, body, the Authority to impose the fine shall be the Minister concerned who is in charge of the subject matter dealt with or assigned to such authority or body etc.

(4) In case of any doubts on the question of Authority under the aforesaid sub-sections, the matter may be placed before the Chief Minister whose decision thereon including on the question of imposition of fine shall be final and binding:

Provided that before imposing any fine on any officer, employee, person, body, Authority, he shall be given a reasonable opportunity of submitting his explanation.

19. *Authorities to grant or reject permissions within a specified time limit.*—

(1) Every authority which is empowered under any law, order or notification to issue any licence, permit, no objection certificate, approvals, technical approvals, permissions, development permissions, or any kind of authorisations, shall be required to deal with, attend to and dispose off applications/requests thereof within a period specified in the relevant Statutes and where no such period is specified, within a period of twenty one days from the date of receipt of such application/request and not any longer;

(2) Any failure on the part of any authority to deal with and dispose off the applications/request referred to in sub-section (1) shall be construed to be a serious default in the discharge of its duty and a violation of the right of the citizens under this Act; and shall be punishable in accordance with the provisions of this Act;

(3) The time limit specified under the provisions of this Act shall apply to every Authority in this State including the Appellate Authorities and the Administrative side of Judicial and Quasi Judicial Authority, set up or prescribed under this Act and any other law:

Provided however, such time limit in case of any Judicial, Quasi Judicial proceedings, shall be three months.

20. (1) Every Authority including the Minister and Secretary to the Government shall ensure strict compliance with the Rules of Business.

(2) The Secretary to the Government of the concerned Department shall be responsible for compliance with the Rules of Business by every Authority.

(3) Violation of the Rules of Business shall be considered a serious matter and a remiss in the discharge of one's duties by or under the Constitution of India in terms of this Act.

(4) For the purpose of compliance with the Rules of Business, consultation with the Finance Department in case of matters covered under the Rules of Business requiring the consultation of the Finance Department, as well as that of the Law Department shall, wherever required, be mandatory. For the purpose of this Act, the notings of the Finance Department as well as of the Law Department, as and when required, shall form permanent notings and records on the file concerned.

21. *Administration of Government property.*— (1) Any property, owned or possessed by the Government or to which the Government is entitled to in any way, be it moveable or immovable or of any other kind including the right of the Government of any kind whatsoever, over any matter, property, or other things, shall not in any manner be relinquished, compromised, surrendered, waived, withdrawn, sold, transferred, leased out, encumbered or encroached upon or damaged, or otherwise dealt with in any manner whatsoever except in accordance with law and the rules authorising such disposal as well as the Rules of Business.

Explanation:— For the purpose of this sub-section “encroached” means construction of any type of structure including dwelling units or otherwise and includes blocking/squatting damage including digging without permission from the competent authorities.

(2) Any contravention of sub-section (1) shall constitute a criminal offence punishable

with fine of not less than rupees ten thousand but which may extend to rupees ten lakh and imprisonment for a term which may extend to three years.

22. *Cognisance and trial of offences.*— (1) Any non-compliance with any of the provisions of this Act, except where a separate offence and penalty is provided for, shall be punishable with a fine of rupees ten thousand.

(2) Any offence under the provisions of this Act or any matter construed as an offence under the provisions of this Act shall be triable by the Principal Sessions Judge of either district of the State.

(3) All offences under this Act shall be cognizable and bailable except offences under Section 22 which shall be cognizable and non-bailable.

23. *Duty of Authority to protect, etc.*— (1) Every Authority concerned responsible for discharging the services such as,—

(a) public transport, private transport including by road, water, air;

(b) hospitals, dispensaries;

(c) schools, colleges, universities, board of education, technical institutions;

(d) municipal markets, shopping complexes, shopping centres including the public street;

shall be duty-bound to prevent any kind of harassment, eve-teasing, etc., and to protect any widow, woman of any age and children, senior citizens and physically challenged persons;

(2) Failure on the part of any Authority or its officers or employees to comply with the provisions of sub-section (1) shall constitute an offence punishable under the provisions of this Act.

24. *Power of the Government.*— The Government shall have the power in matters of appointment to combine services or appoint a common person or common

Authority to perform and discharge multiple functions under different Acts or Rules;

25. *Reservations.*— The Government shall endeavour wherever and whenever possible, to empower women and children for the purpose of giving equal protection of laws to women and children, widows as well as physically challenged persons; including by directing reservations and other benefits; for reasons to be recorded in writing, any reservation to any post or any other benefit under the Government or any of its Authorities, Bodies, excluding the local self-Government.

26. *Protection of action taken in good faith.*— No suit, prosecution or any other legal proceedings shall lie against any person for anything which is done or intended to be done in good faith, in pursuance of this Act or any rule made thereunder.

27. *Act to have over-riding effect.*— The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law enacted and enforced by State Legislature, for the time being in force or in any instrument having effect by virtue of any law enacted and enforced by State Legislature, other than this Act.

28. *Power of the Government to send applications to the Appellate Authority directly.*—Notwithstanding anything contained in this Act, the Government, if it receives any application alleging non-compliance of the provisions of this Act, may if it deems fit, send such an application directly to the Appellate Authority for taking further action in the matter, in accordance with the provisions of this Act.

29. *Bar of jurisdiction of Courts.*— No Court shall entertain any suit, application or other proceeding in respect of any order made under this Act and no such order shall be called in question otherwise than by way of appeal under this Act.

30. *Power to make rules.*— (1) The Government may, by notification in the Official

Gazette, make rules to carry out the provisions of this Act.

(2) Without prejudice to the generality of sub-section (1), the Government shall have the power to prescribe forms and fees for making applications under this Act, including to frame rules in that behalf.

31. *Power to remove difficulties.*— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removal of the difficulty:

Provided that no such orders shall be made after the expiry of a period of two years from the date of the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the State Legislature.

SCHEDULE

(See Section 17)

Sr. No.	Authority	Time-limit
1.	Dealing Clerk to Deputy Director in a Department/ Corporation/Authority	Not exceeding fifteen (15) days in all to a maximum of three (3) days per officer.
2.	Head of the Department/ Director/Director General	Not more than four (4) days.
3.	Under Secretary, Dy. Secretary, Joint Secretary, Additional Secretary and Special Secretary to Government	Not more than four (4) days per officer.
4.	Chief Secretary/Principal Secretary and Secretary to Government	Not more than seven (7) days.
5.	Chief Minister and Ministers/Speaker/Deputy Speaker	Not more than thirty (30) days.
6.	Chairman/Member Secretary/Members of	Not more than fifteen (15) days.

(1)	(2)	(3)
	Goa Public Service Commission, Goa State Pollution Control Board, Planning & Development Authority, Municipality/ Corporation/Panchayat/ Zilla Panchayat/Zilla Parishad/any Body or Corporate	
7.	Police Officers in charge of Police Stations/Station House Officer including Police Inspector, Superintendent of Police in matters of section 154 of the Code of Criminal Procedure, 1973 (2 of 1974)	Not more than three (3) days.
8.	Mamlatdar/Deputy Collector/Collector/Director/Chief Officer/Commissioner for grant of any permissions under any Law	Not more than seven (7) days.
9.	Department of Education including the Director/Deputy Director/Additional Director of Educational Institutions, Zonal Officers, under the Goa, Daman and Diu School Education Act, 1984 (15 of 1985) and Rules	Not more than seven(7) days.
10.	Goa Industrial Development Corporation, Goa Economic Development Corporation for allotment of Plot/Finance	Not more than thirty (30) days.
11.	All other Authorities/Officials/Public Servants under the State Government including Judicial Officers in Administrative matters	Not more than eleven (11) days.

Statement of Objects and Reasons

It is the intention of the Government to provide all essential services to the people of the State of Goa in a time-bound manner and to make the Government servants accountable to them for delay in providing the services. Government also wants to ensure equitable access to deprived sections

of society i. e. infirm, destitute, special people, Senior Citizens, women and children to public services, who may find difficulty to approach concerned offices on account of their inequity in social heirarchy. Already Citizen's Charters have been published by all the Government Departments giving details of services provided.

With a view to provide legal right to the people of the State of Goa to receive public services within stipulated time limit, the Government considers it necessary to bring in a suitable legislation.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

Clause 1(3) of the Bill empowers the Government to issue notification fixing a date for bringing into force the provisions of the Act.

Clause 2(3) of the Bill empowers the Government to issue notification to specify any person, or officer or authority as an Appellate Authority.

Clauses 4(1) of the Bill empowers the Government to issue notification so as to specify the public services and the time limit for providing public service by the designated officer.

Clause 4(2) of the Bill empowers the Government to issue notification so to specify the designated officers.

Clause 31 of the Bill empowers the Government to frame rules for the purposes of the Act.

These delegations are of normal character.

Porvorim, Goa.
29th April, 2013.

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim, Goa.
29th April, 2013.

N. B. SUBHEDAR
Secretary to the Legislative
Assembly of Goa.

LA/LEGN/2013/382

The following bill which was introduced in the Legislative Assembly of the State of Goa on 2nd May, 2013 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Appropriation (No. 3) Bill, 2013

(Bill No. 6 of 2013)

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 2013-14.

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title.*— This Act may be called the Goa Appropriation (No. 3) Act, 2013.

2. *Issue of Rs. 10053,23,95,000/- out of the Consolidated Fund of the State of Goa for the financial year 2013-14.*— From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column (5) of the Schedule to this Act amounting in the aggregate to the sums of ten thousand fifty three crore twenty three lakh ninety five thousand rupees towards defraying the several charges which will arise for payment during the financial year 2013-14 in respect of the services and purposes specified in column (2) of the said Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa under this Act, shall be appropriated for the services and purposes expressed in the Schedule to this Act in relation to the said financial year.

SCHEDULE

(See sections 2 and 3)

(Rs. in lakhs)

Demand No.	Services and purposes	Sums not exceeding		Total
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa	
(1)	(2)	(3)	(4)	(5)
01	Legislature Secretariat	1731.00	69.00	1800.00
A1	Raj Bhavan (Charged)	—	493.00	493.00
02	General Administration and Co-ordination	5683.90	—	5683.90

(1)	(2)	(3)	(4)	(5)
03	District and Sessions Court, North Goa	1364.00	—	1364.00
04	District and Sessions Court, South Goa	1390.00	—	1390.00
05	Prosecution	461.00	—	461.00
06	Election Office	332.00	—	332.00
07	Settlement and Land Records	1019.30	—	1019.30
08	Treasury and Accounts Administration, North Goa	53343.29	—	53343.29
09	Treasury and Accounts Administration, South Goa	357.00	—	357.00
A2	Debt Services (Charged)	—	124638.88	124638.88
10	Notary Services	710.00	—	710.00
11	Excise	1510.00	—	1510.00
12	Commercial Taxes	2643.00	—	2643.00
13	Transport	20456.70	—	20456.70
A3	Goa Public Service Commission (Charged)	—	246.50	246.50
14	Goa Sadan	400.00	—	400.00
15	Collectorate, North Goa	2020.00	—	2020.00
16	Collectorate, South Goa	4500.00	—	4500.00
17	Police	27635.20	—	27635.20
18	Jails	2196.00	—	2196.00
19	Industries, Trade and Commerce	6789.25	—	6789.25
20	Printing and Stationery	1210.00	—	1210.00
21	Public Works	93769.93	—	93769.93
22	Vigilance	525.50	—	525.50
23	Home	605.00	—	605.00
25	Home Guards and Civil Defence	1550.00	—	1550.00
26	Fire and Emergency Services	3711.93	2.00	3713.93
27	Official Language	681.00	—	681.00
28	Administrative Tribunal	204.50	—	204.50
29	Public Grievances	100.00	—	100.00
30	Small Savings and Lotteries	1079.00	—	1079.00
31	Panchayats	14541.00	—	14541.00
32	Finance	33850.00	—	33850.00
33	Revenue	2593.00	—	2593.00
34	School Education	86704.16	—	86704.16
35	Higher Education	17358.00	—	17358.00

(1)	(2)	(3)	(4)	(5)
36	Technical Education	2428.88	—	2428.88
37	Government Polytechnic, Panaji	1747.00	—	1747.00
38	Government Polytechnic, Bicholim	845.80	—	845.80
39	Government Polytechnic, Curchorem	458.65	—	458.65
40	Goa College of Engineering	3859.27	—	3859.27
41	Goa Architecture College	536.00	—	536.00
42	Sports & Youth Affairs	20075.25	—	20075.25
43	Art and Culture	11675.75	—	11675.75
44	Goa College of Art	648.00	—	648.00
45	Archives and Archaeology	2000.00	—	2000.00
46	Museum	430.00	—	430.00
47	Goa Medical College	18437.70	—	18437.70
48	Health Services	26000.00	—	26000.00
49	Institute of Psychiatry and Human Behaviour	1803.73	—	1803.73
50	Goa College of Pharmacy	1233.17	—	1233.17
51	Goa Dental College	2531.00	—	2531.00
52	Labour	3767.80	—	3767.80
53	Foods and Drugs Administration	1217.00	—	1217.00
54	Town and Country Planning	1743.04	—	1743.04
55	Municipal Administration	19251.71	—	19251.71
56	Information and Publicity	2504.30	—	2504.30
57	Social Welfare	23861.00	—	23861.00
58	Women and Child Development	22816.16	—	22816.16
59	Factories and Boilers	402.90	—	402.90
60	Employment	1980.00	—	1980.00
61	Craftsmen Training	5748.70	—	5748.70
62	Law	2497.45	—	2497.45
63	Rajya Sainik Board	166.00	—	166.00
64	Agriculture	16933.43	—	16933.43
65	Animal Husbandry and Veterinary Services	9842.04	—	9842.04
66	Fisheries	6183.50	—	6183.50
67	Ports Administration	2225.20	—	2225.20
68	Forests	5290.33	—	5290.33
70	Civil Supplies	7706.44	—	7706.44
71	Co-operation	2821.81	—	2821.81

1	2	3	4
5. LDC		4	Rs. 10,000/-
6. Peon		1	Rs. 7,000/-
Total		30	

The expenditure on this shall be debited to Demand No. 82 M. H. 2852—Industries; 07—Telecommunication and Electronics Industries; 01—Direction and Administration; 01—Direction (Plan).

This has the approval of Cabinet accorded in its XXIIIrd meeting held on 7-11-2012 as conveyed vide letter No. 1/43/2012-GAD II (XXIII) CAB dated 9-11-2012.

This also has the concurrence of Finance Department vide their U. O. No. 1462501 dated 20-10-2012.

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

Nilesh B. Fal Dessai, Director & ex officio Joint Secretary (IT).

Porvorim, 30th April, 2013.



Department of Labour

Notification

24/14/2012-Lab/209

The Government of Goa is hereby pleased to formulate the following scheme.

1. *Short title and commencement.*— This scheme may be called as “Scheme for giving stipend to the trainees belonging to the SC/ST Community enrolled under various Labour Welfare Centres in the State of Goa”. It shall be deemed to have come into force from the date of issue of this Notification.

2. This scheme shall be implemented through the Office of the Commissioner of Labour and Employment, Panaji.

(i) *Introduction.*— The Office of the Commissioner, Labour & Employment is operating various Labour Welfare Centres in the State of Goa providing welfare facilities to the member of Industrial workers and their families. Through these Labour Welfare Centres, training is being imparted in different

crafts like embroidery, needle work, cutting and tailoring, etc. The main objective of these Labour Welfare Centres is to train the members of the Industrial workers so that they become self-employed. They can earn to some extent to help their family. Presently there are 26 Labour Welfare Centres operating in the State of Goa. As per the instructions of the Ministry of Finance and directions of the Planning Commission, the Office of the Commissioner, Labour & Employment proposes to draft a scheme to give stipend to the trainees belonging to the SC/ST community who are enrolled under these Labour Welfare Centres.

(ii) *Aims & Objectives.*— The scheme contemplates to give stipend to the trainees belonging to the SC/ST Community enrolled under various Labour Welfare Centres operating in different parts of Goa. The main objective of this scheme is to give benefits under the SC Sub-Plan and Tribal Sub-Plan to those trainees belonging to the SC/ST Community.

(iii) *Eligibility.*— (a) The name of the applicant/trainee should be enrolled under the respective Labour Welfare Centre for a particular academic year.

(b) The applicant/trainee should submit 15 years residential certificate issued by Mamlatdar of the area in which they reside.

(c) The applicant/trainee should possess Caste Certificate issued by the Competent Authority as a proof that she belongs to SC/ST Community.

(d) The applicant/trainee should not have any source of income of her own nor owing business or drawing any stipend from any other source.

(iv) *Modalities for operation of the scheme.*— (a) Duly filled application form along with the necessary documents shall be submitted to the Office of the Commissioner, Labour & Employment through the concern Labour Inspector of the area for getting approval.

(b) Application form shall be available with the concerned Sewing Mistress of the respective Labour Welfare Centre.

(c) Application to claim the benefit under the scheme shall be approved by the Commissioner, Labour & Employment.

(d) If the attendance of the applicant/trainee is less than 75% for a particular month, no stipend will be paid to such trainee.

(e) The stipend of Rs. 1000/- (Rupees one thousand only) per month shall be paid to the applicant/trainee on commencement of the course.

(v) *Quantum of benefits.*— (a) The eligible applicant/trainee will be given stipend of Rs. 1000/- (Rupees one thousand only) per month during the period of training and the same will be paid till the completion of course of that particular academic year.

(b) Period of stipend will commence from July to April of a particular academic year.

(vi) *Documents to be attached with the application form.*— (a) Form I.

(b) 15 years Residential Certificate issued by the Mamlatdar of respective area.

(c) Caste Certificate issued by the Competent Authority (as proof that the applicant belongs to SC/ST Community).

This issues with the concurrence of Finance (Expenditure) Department vide their U. O. No. 1467983 dated 25-01-2013.

This Notification shall come into force with immediate effect.

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

D. S. Morajkar, Under Secretary (Labour).

Porvorim, 23rd April, 2013.

APPLICATION FORM

FORM I

PHOTO

- (1) Name of the trainee :
- (2) Name of the Father/Mother:
- (3) Full Residential Address:.....
.....
.....
- (4) Name of the Labour Welfare Centre under which training is imparted:

(5) Date of Birth:

(6) I.D. Card No.:

(7) Occupation of the Father/Mother:

(8) Whether the trainee belongs to SC/ST:.....
(If yes, copy of Caste Certificate)

Date: (Signature of the Trainee)



Department of Law & Judiciary

Law (Establishment) Division

Notification

8-36-2012-LD(Estt)/689

In exercise of the powers conferred by section 78A of the Registration Act, 1908 (Central Act 16 of 1908) (hereinafter referred to as the "said Act"), as in force in the State of Goa, the Government of Goa, being satisfied that it is necessary in the public interest so to do, hereby remits the fee payable under the said Act for the registration of Deed of Gift of land for public purpose executed in favour of the Municipal Councils in the State of Goa and the Municipal Corporation of the City of Panaji.

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

Vasanti H. Parvatkar, Under Secretary (Estt.).

Porvorim, 30th April, 2013.



Department of Personnel

Order

15/7/2003-PER

- Read:(1) Notification No. 1/25/87-PER dated 17-4-1996 published in the Official Gazette, Series I No. 9 dated 31-5-1996.
- (2) Notification No. 15/50/87-PER-Part I dated 12-12-1997 published in the Official Gazette, Series I No. 44 dated 29-1-1998.
- (3) Notification No. 15/7/2003-PER dated 17-2-2011 published in the Official Gazette, Series I No. 49 dated 3-3-2011.

- (4) Letter No. COM/I/5/24(2)/92-09/
/Vol./476 dated 29-6-2011 of the
Deputy Secretary, Goa Public Ser-
vice Commission, Panaji-Goa.
- (5) Letter No. COM/I/5/42(1)/97-2009/
/Vol.I/1149 dated 13-9-2012 of the
Deputy Secretary, Goa Public Ser-
vice Commission, Panaji-Goa.
- (6) Letter No. COM/I/5/42(1)/97-2009/
/Vol.I/49 dated 4-4-2013 of the
Deputy Secretary, Goa Public Ser-
vice Commission, Panaji-Goa.

In the Departmental Examination for the Officers in the Cadre of Mamlatdar/Jt. Mamlatdar/Asst. Director of Civil Supplies conducted by the Goa Public Service Commission from 11-6-2012 to 12-6-2012 and subsequently, on 18-3-2013, in pursuance to the Notifications read in preamble (1), (2) and (3), the following 02 Officers who appeared for the said examinations, have passed in all subjects and hence declared as "PASSED":—

Sr. No.	Name of the Officer
1.	Shri Vishal C. Kundaikar
2.	Shri Amul Shrikant Gaunker

2. This is issued in terms of the cumulative result of the above candidates communicated by the Goa Public Service Commission vide letters read in preamble (4), (5) and (6).

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

Umeshchandra L. Joshi, Under Secretary (Personnel-I).

Porvorim, 24th April, 2013.

Department of Public Health

Order

38/79/2013-I/PHD

Government of Goa is pleased to change the name of Tisk Usgao Hospital as "Primary Health Centre, Directorate of Health Services,

Government of Goa, Pilliem Dharbandoda-Goa" with immediate effect.

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

Anju S. Kerkar, Under Secretary (Health-II).
Porvorim, 25th April, 2013.

Department of Revenue

Notification

16-11-2009/RD (Part)

The following draft rules which are proposed to be made so as to further amend the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, are hereby pre-published as required by sub-section (3) of section 199 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), for information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions, if any, to the said draft rules may be forwarded to the Secretary (Revenue) to the Government of Goa, Secretariat, Porvorim, Goa before the expiry of the said period of fifteen days from the date of publication of this Notification in the Official Gazette, so that they may be taken into consideration at the time of finalization of the said draft Rules.

DRAFT RULES

In exercise of the powers conferred by sub-sections (1) and (2) of section 199 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Land Revenue (Inspection, Search and Supply of Copies of Land Records) (Amendment) Rules, 2013.

(2) They shall come into force at once.

Rules”), after rule 8, the following rule shall be inserted, namely:—

2. *Insertion of new rule.*— In the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969 (hereinafter referred to as the “Principal

“8A. *Digitally signed copy.*— Digitally signed copies mentioned in schedule hereto shall be available on payment of fees specified thereto.

3. *Amendment of rule 12.*— In rule 12 of the Principal Rules, in Schedule ‘A’—

(i) after entry at serial number (1), the following entry shall be inserted, namely:—

“(1A) Every digitally signed copy of a serial number or entry in the record of rights, register of mutations or records, other than maps, maintained by Mamlatdar

Rs. 25.00 for each serial number or entry, excluding cost of paper.”;

(ii) after entry at serial number (2), the following entry shall be inserted, namely:—

“(2A) Every digitally signed copy of an entry in the register of property maintained by the City Survey Officer

Rs. 45.00.”;

(iii) in entry at serial number (5), after clause (c), following clauses shall be inserted, namely:—

“(d) Every digitally signed copy of a map of a survey number or of a sub-division of a survey number or of a map or plan of any immovable property prepared under section 56 of the Code

Rs. 75.00 for every survey number or a sub-division of a survey number excluding cost of paper.

(e) Every digitally signed copy of a map of a survey number or of a sub-division of a survey number or of a map or plan of any immovable property prepared under section 56 of the Code with the details of Form I appended to the Goa, Daman and Diu Land Revenue (Record of Rights and Register of Cultivators) Rules, 1969

Rs. 85.00 for every survey number or a sub-division of a survey number excluding cost of paper.”;

(iv) in entry at serial number (6), after clause (c), the following clauses shall be inserted, namely:—

“(d) Every digitally signed copy of a map or plan of a non-agricultural survey number or a sub-division of such a survey number

Rs.75.00 for every survey number or a sub-division of a survey number excluding cost of paper.”;

(e) Every digitally signed copy of a map or plan of survey number or a sub-division of survey number prepared in Form “J” appended to the Goa, Daman and Diu Land Revenue (City Survey) Rules, 1969 (Integrated Land Record)

Rs. 105.00 for every survey number or a sub-division of a survey number excluding cost of paper.”.

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

Ashutosh Apte, Under Secretary (Revenue-I).

Porvorim, 26th April, 2013.



Department of Transport

Directorate of Transport

Notification

D.Tpt/STA/1275/2013

In exercise of powers delegated by the Government vide Notification No. 5/16/85-TPT dated 5-12-1990, the State Transport Authority in its meeting held on 19-3-2013 has decided to fix

separate rates for Self Employed Tourist Taxi Operators attached to beach and starred hotels as follows:—

Sr. No.	Type of Vehicles	Charges upto 20 kms.	Charges upto 40 kms.	Charges upto 60 kms.	Charges upto 80 kms.	Charges upto 100 kms.	For every additional km. after 100 kms.	One way journey without return fare per km.
1.	A/C Vehicles	Rs. 700/-	Rs. 1100/-	Rs. 1400/-	Rs. 1800/-	Rs. 2100/-	Rs. 20/-	Rs. 50/-
2.	Non A/C Vehicles	Rs. 450/-	Rs. 900/-	Rs. 1150/-	Rs. 1400/-	Rs. 1700/-	Rs. 18/-	Rs. 35/-

The rates indicated above shall be charged only upon display of certificate issued by Member Secretary, State Transport Authority, Panaji, Goa. Passenger is not liable to pay the above rates without display of the said certificate. In the event of failure to display the said certificate, the rates in Notification No. D.Tpt/STA/922/2006/1096 dated 5-12-2006 shall be chargeable.

The above rates shall be applicable only during the month from October to May

Note: (1) Rates from Co. 3 to 8 are applicable for round journey where the starting and ending point are the same.

(2) Additional waiting charges per hour — Rs. 60/-.

(3) Night detention charges after 11.00 p.m. to 6.00 a. m. is Rs. 115/- per hour.

(4) The kilometer reading shall be as per the milometer.

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

Arun L. Desai, Director & ex officio Additional Secretary (Transport).

Panaji, 17th April, 2013.



Department of Women & Child Development

Directorate of Women & Child Development

Notification

2-98-2008/DW&CD/ICDS(3)/4234

Read: Notification No. 2-98-2008/DW&CD/ICDS(2) dated 9-8-2011.

In terms of powers conferred vide Clause 17 of "Retirement Benefit Scheme for Anganwadi Workers/Anganwadi Helpers" notified in the Official Gazette, Series I No. 20 dated 18-8-2011, the Government hereby amends the said scheme as hereunder:

1. *In Clause 8, following amendments shall be carried.*— (a) The figures and words "Rs. 2.00 lakhs (Rs. two lakhs only)" shall be substituted with the figures and words "Rs. 3.00 lakhs (Rupees three lakhs only)".

(b) Similarly the figures and words "Rs. 1.00 lakh (Rupees one lakh only)" shall be substituted with the figures and words

"Rs. 1.50 lakhs (Rupees one lakh and fifty thousand only)".

2. *In Clause 9, following amendments shall be carried.*— The figures and words "Rs. 2.00 lakhs"; "Rs. 1.00 lakh" and "Rs. 50,000/-" shall be substituted with the figures and words "Rs. 3.00 lakhs (Rupees three lakhs only)"; "Rs. 1.50 lakhs (Rupees one lakh and fifty thousand only)" and "Rs. 75,000/- (Rupees seventy five thousand only)", respectively.

These amendments shall come into force with effect from 1-4-2013.

This has been issued with the concurrence of Finance Department under their U. O. No. 1474797 dated 24-4-2013.

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

Sunil P. Masurkar, Director & ex officio Joint Secretary (W&CD).

Panaji, 30th April, 2013.

Order

2-73-97-ICDS/Part-VI/4235

Read: Order No. 2-73-97-ICDS/2352 dated 22-7-2010.

1. Sanction of the Government is hereby conveyed for revision of existing rate of honorarium being paid to the Anganwadi Workers and Helpers under State Sector as hereunder:—

A. Anganwadi Workers:

Classification of Honorary Service based on number of years of service	Govt. of India Share		Govt. of Goa Share		Total Honorarium	
	Matric Rs.	Non-Matric Rs.	Matric Rs.	Non-Matric Rs.	Matric Rs.	Non-Matric Rs.
0-5 years	3000	2938	4000	3062	7000	6000
5-10 years	3031	2969	4969	4031	8000	7000
10-15 years	3063	3000	5937	5000	9000	8000
15-20 years	3063	3000	7937	7000	11000	10000
20-25 years	3063	3000	9937	9000	13000	12000
25 years & above	3063	3000	11937	11000	15000	14000

B. Anganwadi Helpers:

Classification of Honorary Service based on number of years of service	Govt. of India Share	Govt. of Goa Share	Total Honorarium
	Rs.	Rs.	Rs.
0-5 years	1500	3000	4500
5-10 years	1500	3500	5000
10-15 years	1500	4000	5500
15-20 years	1500	4500	6000
20-25 years	1500	5250	6750
25 years & above	1500	6000	7500

2. This revision of existing rates of honorarium being paid to the Anganwadi Workers and Helpers under State Sector shall come into force with effect from 1-4-2013.

3. The expenditure under the State Sector shall be debited to the Budget Head as under:—

2235—Social Security and Welfare;

02—Social Welfare;

102—Child Welfare;

04—Integrated Child Development Scheme including Health Cover (N.P.);

01—Salaries.

4. This has been issued with the concurrence of Finance Department under their U. O. No. 1474803 dated 23-4-2013.

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

Sunil P. Masurkar, Director & ex officio Joint Secretary (W&CD).

Panaji, 30th April, 2013.

Notification

2/279/LL/2012/DW&CD/4231

Whereas Government has notified Laadli Laxmi Scheme vide notification No. 2/279/LL/2012/DW&CD/2562 dated 6-7-2012 published in the Official Gazette No. 16, Series I dated 19-7-2012.

And whereas, the scheme has been subsequently amended vide notification No. 2/279/LL/2012/DW&CD/2969 dated 7-8-2012 published in the Official Gazette No. 19, Series I, dated 9-8-2012; and Notification No. 2/279/LL/2012/DW&CD/4162 dated 22-4-2013 published in the Official Gazette No. 4, Series I dated 25-4-2013.

Government hereby re-publishes the said Laadli Laxmi Scheme, as hereunder:

Laadli Laxmi Scheme

Preamble to the Scheme.— In a society, where a girl child is often seen to be a financial burden, this scheme is intended to reduce the financial burden thereby addressing the undesirable tendency of female foeticides, and thus helping to arrest the declining female sex ratio in the State. This scheme further intends to ensure that the girl child does not become a burden for the parent or guardian during her marriage. This scheme should not be construed or misunderstood as an encouragement to the practice of giving dowry in any way.

I. Short title and commencement.— (1) This scheme shall be called “Laadli Laxmi Scheme”.

(2) The scheme shall come into force with immediate effect.

II. Eligibility and other conditions.— (1) Any Girl who fulfils all of the following conditions are eligible to apply:—

(a) born in the State of Goa;

(b) resident of Goa for the last fifteen years; and

(c) (i) whose at least one of the parents is born in Goa and is also a resident of Goa for the last fifteen years; or

(ii) whose one of the parents is residing in Goa for last twenty-five years:

Provided that a Girl, who is born outside Goa, shall be eligible if she is:

(a) resident of Goa for the last fifteen years;

(b) educated in Goa; and

(c) (i) whose at least one of the parents is born in Goa and is also a resident of Goa for the last fifteen years; or

(ii) whose one of the parents is residing in Goa for last twenty-five years.

(2) If any doubt arises regarding eligibility of any, the same shall be decided by a Committee consisting of the following:—

(i) Secretary to Government of Goa in charge of Department of Women and Child Development as Chairperson;

(ii) One Social Worker to be appointed by the Government as Member;

(iii) Additional/Joint Secretary to Government of Goa in charge in the Department of Finance as Member; and

(iv) Director, Directorate of Women and Child Development as Member Secretary.

(3) The decision of the above Committee shall be final and binding. No appeal or request for reconsideration of decision shall be allowed under the scheme.

(4) All applications received from a girl child who is an orphan or a destitute child or who

is born outside a legitimate wedlock or an adopted girl child or any other case which is covered under the objective of the scheme; shall be referred to the Committee mentioned above, if the application is made by the guardians or the Institutions/Organisations which is taking care of the child.

(4)(A): In case if an applicant is unable to produce documents pertaining to parent's birth, residence, etc., on account of their opposition to her marriage, such an application shall be placed before the Committee for decision.

(5) The beneficiaries shall be grouped into two categories, namely:—

(a) Those applicants who attain the age of majority i.e. 18 years on or after 01-04-2012, and

(b) Those who have already attained the age of 18 years before 01-04-2012 and are in the age group of 19 to 40 years.

III. *Mode of operation.*— (1) The beneficiaries under the scheme shall be paid Rs. 1.00 lakh as financial assistance, by means of bank fixed deposit, jointly in the name of the Director of Women and Child Development and the applicant (the Girl).

(2) The fixed deposit shall be renewed annually automatically on maturity, alongwith the amount of interest accrued, till the date of claim by the applicant as per scheme or until the age of 40 years whichever is earlier.

For the purpose of operation of this scheme through the bank/financial institution concerned, the Government, shall execute a Memorandum of Understanding (MoU), detailing the terms and conditions of operation of the bank account, the fixed deposit account/certificate, amount of interest accrued, authorisation procedure for payment to the beneficiary, terms of payment by the Government to the bank/financial institution, credit to the Government on closure of individual account etc.

IV. *Application procedure.*— (1) The applicant who attains the age of majority i.e. 18 years on or after 1st April, 2012 [i.e. those beneficiaries covered under clause 2(5) (a) above] may apply to the Director of Women and Child Development, Panaji-Goa, in the prescribed form ("Annexure I" to this scheme), complete in all respects, along with two passport size photographs and the following documents:—

(i) Attested copy of the Birth Certificate of the applicant.

(ii) Attested copy of any document as a proof of 15 years residence of the applicant in the State of Goa. In lieu of the Residence Certificate, the previous School Leaving Certificate and the current Bonafide Student Certificate issued by the recognized Educational Institution in which the Girl is presently studying can also be produced. However, in case of girls who discontinued education at school level, the gap period i.e. from the time of discontinuation of education till completion of 18 years of age/marriage as the case may be, may be proved by production of residence certificate. In case of graduates, the Certificates of passing of Xth, XIIth and Graduation is adequate evidence.

(iii) 15 years or 25 years Residence Certificate of the parent(s) as the case may be. In lieu of the Residence Certificate, any documentary evidence to prove the residence for the specified period can also be produced which may include:

(a) The land records i.e. tenancy rights, mundcarial rights, occupancy rights, etc.;

(b) Employment certificate; or

(c) Any such records to the satisfaction of the Committee.

(iv) Birth Certificate of the parent(s). If no birth certificate is available one of the following documents can be produced

showing the details namely, the date and place of birth of the parent(s):

(a) Baptism certificate;

(b) School leaving certificate of the parent(s) etc.;

(c) Any document which establishes that one of the grandparents of the girl have lived in Goa around the time of the date of birth claimed by the parent(s); or

(d) Any such records, which establishes the date of birth of the parent(s).

(v) Attested copy of the Aadhar card if any, and

(vi) An affidavit in the format as given in “**Annexure II**” to this scheme.

(vii) In case of a girl whose father/mother is in service either with the State Government or the Central Government or the public sector undertakings, in lieu of the certificate of residence such applicant may produce the service certificate of 25 years issued by the Head of the Department. However, the girl should be born in Goa and should have studied in Goa up to Xth class.

Note 1: The Aadhar card will be compulsory for all applicants after 01-04-2013. However, the Government by separate Order may relax the requirement of producing the Aadhar card and such other certificate(s), for a further period of time, as may be prescribed in the said Order.

Note 2: The application form (Annexure-I) shall be serially numbered and issued by the designated Offices notified by the Director of Women and Child Development/ /designated branches of the bank concerned. Application forms in any other format or proforma or reprographic copies of the same shall not be accepted.

Note 3: The application form (Annexure-I) shall be signed by the applicant in the presence of

either the Member of Legislative Assembly, the Member of Parliament, Government Officer (not below the rank of Additional/ /Special Secretary to the Government of Goa) or the District Magistrate.

(2) In case of those beneficiaries who have already attained the age of 18 and above before 01-04-2012 [i.e. those beneficiaries covered under clause 2(5) (b) above] and have got/are getting married hereinafter, may apply to the Director of Women and Child Development, Panaji-Goa, in the prescribed form, in “**Annexure-I**” of this scheme with all the documents listed in clause 4(1) above along with following additional documents:—

(i) Attested copy of the Civil Marriage Registration Certificate (which may also include the first registration certificate) provided the certificate is dated on or after 01-04-2012 only.

(3) The application shall be submitted within 180 days, either from the date of publication of this scheme in the Official Gazette or from the date of attaining the age of 18 years or from the date of issue of Civil Marriage Registration Certificate. All applications received beyond the specified period of 180 days shall be rejected.

(4) The application duly filled and complete in all respects, received by the Directorate of Women and Child Development, shall be scrutinised and sanctioned by the Director of Women and Child Development, in the chronological order in which application is received in his office.

(5) The applicant shall have to open an account in the bank/financial institution as declared by the Government, in any of its branches in the State of Goa.

(6) In order to receive the money after civil marriage, the beneficiary shall personally present herself before the designated officer(s) or the Director of the Directorate, Women and Child Development for issue of withdrawal order/letter, which in turn can be presented in the bank/financial institution for withdrawal of the money/amount due and payable. The withdrawal order/letter shall be issued based on the submission of the Civil Marriage Registration Certificate (which may also include the first registration certificate.)

(7) If the girl who has availed the benefits under the scheme, on attaining the age of 21 years intends to withdraw the said amount for her use in business/profession or for her further studies, such cases shall be placed before the Committee for decision.

V. Other Conditions.— (1) In the event of death of the beneficiary before the marriage, the amount in the fixed deposit shall be paid by the bank/financial institution concerned to the Director of Women and Child Development, who shall deposit the same into an appropriate Government account.

(2) A separate account shall be opened with one of the bank/financial institution concerned to be identified by the Government for implementation of the scheme, which shall prepare a fixed deposit in the name of the applicant as per the sanction order issued by the Director, Women and Child Development, from time to time.

(3) The money under the fixed deposit shall be permitted to be withdrawn from the bank/financial institution, provided the beneficiary produces the withdrawal order/letter from the Director, Women and Child Development or any other authorised official and also personally present herself before the bank officials.

(4) The benefits under the scheme shall be given only once in the lifetime of each beneficiary.

(5) The unpaid money under the fixed deposit shall be credited back to the Government along with the interest accrued thereon and no family members/co-signatory/guardian, as the case may be shall have right/claim of whatsoever on the same.

(6) In the event, there is no claim by the beneficiary till attaining the age of 40 years, the fixed deposit shall be closed and the amount shall be credited back to the Government along with the interest accrued thereon. No further assistance of any nature shall be provided to the concerned.

(7) This scheme does not confer any right on any one merely on application made under the scheme, for claiming the benefits under this scheme and denial of the benefits under the scheme, after the same has been examined by the Director of Women and Child Development as well as the Committee constituted under clause 2(2) above, shall not be disputed.

(8) The disbursement of benefits under this scheme shall be subject to the availability of funds provided for the purpose annually by means of budgetary support.

VI. Power to relax.— (1) For removal of any difficulties in the implementation of the scheme, there shall be a four member Committee constituted as in clause 2(2) above.

(2) The decision of the Committee shall be final and binding on all concerned.

(3) The Government shall have the power to amend, modify and cancel any part or whole of the scheme at any time.

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

Sunil P. Masurkar, Director & ex officio Joint
Secretary (W&CD).

Porvorim, 30th April, 2013.

Price: . 5/-

Annexure-I (Bank Copy)**Sr. No.**

Application Form for 'LAADLI LAXMI' Scheme

PART I

1. *Name of the applicant (Girl):
 (As specified on birth certificate) (Surname) (Name) (Middle name)
2. *Applicant's date of Birth:
 (dd/mm/yyyy)
3. *Name of the applicant's: (i) Mother:
 (ii) Father:
 (iii) Guardian:
4. *Married: Yes No.
5. *Residential address (in full):

Passport size
 photograph of the
 applicant,
 countersigned by the
 MLA or MP
 Government Officers,
 not below the rank of
 Additional/Special
 Secretaries to the
 Government of Goa and
 the District Magistrates

House No.:.....

Ward No.:.....

Street/Bldg. Name:.....

City/Village:

Constituency:

Taluka:

District:

Post Office:

Pin Code:

6. *Contact details:

(i) Landline:

(ii) Mobile:

(iii) e-mail:

7. *Religion: Hindu Muslim Christian Others 8. Category: SC ST OBC Others

9. Ration Card No.:

10. *Aadhar Card No.: 11. EPIC number (if any):

12. Any other details:

DECLARATION

I, the undersigned, hereby declare that, the information given above is true and correct, and nothing stated is false and **I have not been benefitted with this scheme earlier**. I shall be personally responsible for any false and incorrect information/documents, for which the authorities shall be at liberty to take penal action as deem fit against me including filing criminal case.

Dated:

(Name & Signature of the Applicant)

Signed in presence of:

Signature, Name & Seal of

Member of Legislative Assembly/Member of Parliament, Government Officers, not below the rank of Additional/Special Secretaries to the Government of Goa and the District Magistrates.

Note: Fields marked in *are compulsory.

FOR OFFICE USE ONLY

Authorisation to the Bank

Date:

To,
The Branch Manager/Authorised Officer of
..... (Name of Bank)

Sir/Madam,

You are authorised to release an amount of Rs. 1,00,000/- to Ms.
..... whose details have been verified, in the form of cash payment/fixed deposit receipt.

Director
Directorate of Women & Child Development

Price: Rs. 5/-

Annexure-I (Office Copy)

Sr. No.

Application Form for 'LAADLI LAXMI' Scheme

PART I

1. *Name of the applicant (Girl):
(As specified on birth certificate) (Surname) (Name) (Middle name)

2. *Applicant's date of Birth:
(dd/mm/yyyy)

3. *Name of the applicant's: (i) Mother:
(ii) Father:
(iii) Guardian:

4. *Married: Yes No.

5. *Residential address (in full):
House No.: Ward No.:

Street/Bldg. Name: City/Village:

Constituency: Taluka: District:

Post Office: Pin Code:

6. *Contact details:

(i) Landline:

(ii) Mobile:

(iii) e-mail:

7. *Religion: Hindu Muslim Christian Others

8. Category: SC ST OBC Others

9. Ration Card No.:

10. *Aadhar Card No.:

11. EPIC number (if any)

12. Any other details:

Passport size photograph of the applicant, countersigned by the MLA or MP Government Officers, not below the rank of Additional/Special Secretaries to the Government of Goa and the District Magistrates

DECLARATION

I, the undersigned, hereby declare that, the information given above is true and correct, and nothing stated is false and **I have not been benefitted with this scheme earlier**. I shall be personally responsible for any false and incorrect information/documents, for which the authorities shall be at liberty to take penal action as deem fit against me including filing criminal case.

Dated: _____ (Name & Signature of the Applicant)

Signed in presence of:

Signature, Name & Seal of

Member of Legislative Assembly/Member of Parliament, Government Officers, not below the rank of Additional/Special Secretaries to the Government of Goa and the District Magistrates.

Note: Fields marked in *are compulsory.

 PART II

The application shall be enclosed with the following documents:—

- (1) Self Certified copy of Birth Certificate of the applicant.
- (2) Residence certificate of the applicant. In lieu of the Residence certificate, the previous School Leaving Certificate and the current Bonafide Student Certificate issued by the recognized Educational Institution in which the Girl is presently studying can also be produced. However, in case of girls who discontinued education at school level, the gap period i.e. from the time of discontinuation of education till completion of 18 years of age/marriage as the case may be proved by production of residence certificate. In case of graduates, the certificates of passing of Xth, XIIth and Graduation is adequate evidence.
- (3) Self Certified copy of Ration Card.
- (4) Self Certified copy of Aadhar Card.
- (5) Self Certified copy of the Civil Marriage Registration Certificate which may also include the first registration certificate.
- (6) Self Certified copy of 15 years or 25 years Residence Certificate of one of the parent(s) of the applicant as the case may be. In lieu of the Residence Certificate, any documentary evidence to prove the residence for the specified period can also be produced which may include:
 - (i) The land records i.e. tenancy rights; mundcarial rights; occupancy rights, etc.;
 - (ii) Employment certificate; or
 - (iii) Any such records to the satisfaction of the Committee.
- (7) Self Certified copy of Birth Certificate of one of the parent(s) of the applicant as the case may be: If no birth certificate is available, one of the following documents can be produced showing the details namely the date and place of Birth of the parent(s):
 - (i) Baptism certificate;
 - (ii) School leaving certificate of the parent(s).
 - (iii) Any document which establishes that one of the grandparents of the girl have lived in Goa around the time of the date of birth claimed by the parent(s); or
 - (iv) Any such records, which establishes the date of birth of the parent(s).
- (8) Affidavit on Rs. 20/- stamp paper/or with special adhesive stamp in prescribed form Annexure II.
- (9) Pre-receipt with revenue stamp (in duplicate) as prescribed.

Annexure – II

(Fill in the blanks and strike out whichever is not applicable)
 (on Rs. 20/- stamp paper or affix special adhesive stamp of Rs. 20/-)

AFFIDAVIT

I, daughter of Shri
 aged years, Indian National, resident of do hereby
 state and affirm on oath as under:

1. That I have applied for financial assistance under the Laadli Laxmi Scheme.
2. That I am born at, State on
3. That I have completed 18 years of age as on and that I am not above 40 years of age.
4. That I belong to religion.
5. That I belong to SC/ST/OBC/OTHERS category.
6. That I have been residing at the above notified address for last years and that I am resident of Goa for the last years.
7. That my father/mother, (name of father/mother) is born in Goa and is also the resident of Goa for the last years.
8. That my father/mother, (name of father/mother) is residing in Goa for last years.
9. That I have studied/studying in Goa from (name and address of the Institution) for the period from to(till date).

Solemnly affirmed on this th day of month of of the year.....

 DEPONENT

Sworn before:

Sr. No.

PRE-RECEIPT

Received with thanks from *Director of Women and Child Development, Panaji* a sum of *Rs. 1,00,000/- (Rupees one lakh only)* in the form of *Fixed Deposit Receipt (FDR)/Cash* towards *financial assistance under Laadli Laxmi Scheme.*

Affix Re 1/- Revenue stamp

Date : _____ Name: _____

Place: _____ Address: _____

Sr. No.**PRE-RECEIPT**

Received with thanks from *Director of Women and Child Development, Panaji* a sum of *Rs. 1,00,000/- (Rupees one lakh only)* in the form of *Fixed Deposit Receipt (FDR)/Cash* towards *financial assistance under Laddi Laxmi Scheme*.

Date :

Name: _____

Place:

Address: _____

www.goaprintingpress.gov.in

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