

**The Goa Cess on Fluid Milk (Control)
Act, 2000**

The Goa Cess on Fluid Milk (Control) Act, 2000

The Goa Cess on Fluid Milk (Control) Act, 2000 (Goa Act 24 of 2000) [28-8-2000] [Published in Official Gazette, Series I No. 22 (Extraordinary No. 2) dated 5-9-2000] and came into force on 5-3-2001, published in the O. G., Sr. I No. 47 (Extraordinary No. 3) dated 26-2-2001.

Arrangement of Sections

1	Short title and commencement	7	Power of the Government to exempt or reduce Cess
2	Definitions	8	Power to remove difficulties
3	Appointment of Competent Authority	9	Powers to make rules
4	Levy and collection of Cess	10	Other Laws not affected
5	Crediting proceeds of Cess		
6	Penalties		

GOVERNMENT OF GOA
Department of Law and Judiciary
Legal Affairs Division

—
Notification
 7/34/2000/LA

The Goa Cess on Fluid Milk (Control) Act, 2000 (Goa Act 24 of 2000), which has been passed by the Legislative Assembly of Goa on 26-7-2000 and assented to by the Governor of Goa on 28-8-2000, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 5th September, 2000.

—
The Goa Cess on Fluid Milk (Control) Act, 2000
 (Goa Act 24 of 2000) [28-8-2000]

AN

ACT

to provide for levy and collection of cess on fluid milk and augment the dairy production and to make the State of Goa self reliant as far as milk production is concerned and to regulate the use of facilities and infrastructure, etc. provided in the State of Goa and for matters connected therewith.

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

1. Short title and commencement.— (1) This Act may be called the Goa Cess on Fluid Milk (Control) Act, 2000.

(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 notification in the Official Gazette, appoint ¹[came into force on 5-3-2001].

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

(a) “Competent authority” means a person or body of persons appointed by the Government under section 3 of this Act;

(b) “Government” means the Government of Goa;

(c) “fluid milk” means milk pasteurized or otherwise in sachet or barrel, in cans or any other container.

(d) “Official Gazette” means the Official Gazette of the Government;

(e) “prescribed” means prescribed by the rules made under this Act.

3. Appointment of Competent Authority.— The Government may, by notification in the Official Gazette, appoint any person or a body of persons to perform the functions of competent authority under this Act for such area as may be specified in the notification.

4. Levy and collection of Cess.— (1) There shall be levied and collected a cess on fluid milk in the State of Goa upon use of any facilities, infrastructure or any other amenities belonging to or provided by the State for consumption, at rates as may be prescribed, retrospectively or prospectively by the Government by Notification.

(2) The cess shall be assessed, levied and collected in such manner, and in such instalments, if any, as may be prescribed.

(3) The cess levied shall be in addition to any other taxes, permission fees, licence fees.

5. Crediting proceeds of Cess.— The proceeds of the cess collected under section 4 of this Act shall be credited to the Government treasury and shall be utilised to augment the dairy production so that the State of Goa becomes self reliant as far as milk production is concerned.

6. Penalties.— Whosoever fails to pay the cess levied under the provisions of section 4 of this Act within the period prescribed shall be punished with a fine of Rs. 500/- or ten times the cess payable, whichever is more.

7. Power of the Government to exempt or reduce Cess.— The Government may, if in its opinion, it is necessary in public interest so to do, by notification and subject to such restrictions and conditions and for such period as may be specified in the notification, exempt or reduce either prospectively or retrospectively, the cess payable under this Act, by any specified class of producers or class of dealers in fluid milk.

8. Power to remove difficulties.— If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by notification, make such provisions as appear to it be necessary or expedient for removing the difficulty.

9. Powers to make rules.— The Government may, subject to the condition of previous publication make rules for the purposes of carrying out the provisions of this Act.

¹ Published in the Official Gazette, Series I No. 47 (Extraordinary No. 3) dated 26-2-2001.

10. Other Laws not affected.— The provisions of this Act are in addition to and not in derogation of the provisions of any other law for the time being in force.

Secretariat Annexe,
Panaji.
Dated: 5-9-2000.

R. RAGHURAMAN,
Secretary to the Government of Goa,
Law Department (Legal Affairs).

Notification

No. 12/3/15/2001-AH

In exercise of the Powers conferred by section 3 of the Goa Cess on Fluid Milk (Control) Act, 2000 (Goa Act 24 of 2000) (hereinafter called the “said Act”), the Government of Goa hereby appoints the Assistant Directors of the Veterinary hospitals and the Veterinary Officers of the Veterinary dispensaries of the Department of Animal Husbandry and Veterinary Services of the Government of Goa, to perform the functions of the competent authority under the said Act, for the areas under their jurisdiction, with immediate effect.

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

Dr. H. K. Malviya, Director (A. H.) & ex-officio, Joint Secretary.

Panaji, 29th March, 2001.

Department of Animal Husbandry
Directorate of Animal Husbandry & Veterinary Services

Notification

12/3/15/2000-AH

Whereas certain draft rules which the Government of Goa proposes to make under section 9 of the Goa Cess on Fluid Milk (Control) Act, 2000, were published under Notification No. 12/3/15/2000-AH dated 26-4-2001 of the Department of Animal Husbandry, Government of Goa, inviting objections and suggestions, in respect of the said draft rules from all persons likely to be affected thereby before expiry of twenty days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 3-5-2001;

And whereas no suggestions and objections have been received from the public on the said draft rules by the Government.

Now, therefore, in exercise of the powers conferred by section 9 of the Goa Cess on Fluid Milk (Control) Act, 2000 (Goa Act 24 of 2000), the Government of Goa hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa Cess on Fluid Milk (Control) Rules, 2001.

(2) They shall come into force at once.

2. Definitions.— In these rules, unless the context otherwise requires,—

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

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

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

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

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

(f) “Section” means the section of the Act;

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

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

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

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

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

(4) The certificate to sell milk and receipt of payment of cess shall be issued by the competent authority in Form-I and II hereto respectively.

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

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

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

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

FORM - I
[See rule 3(4)]

Certificate No.

M/s.....
address.....
..... is hereby granted permission to sell fluid milk as described below from
to

Standard of milk

.....
.....
.....

This Certificate will be revoked if there is breach of any rules or it was obtained by misrepresentation.

Competent Authority

Dated:

FORM - II
[See rule 3(4)]

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

Competent Authority

Place:
Date:

FORM - III
CHALLAN
(See rule 4)

Head of Account.....
Sub-Head

Challan of cess paid to the Treasury/Sub-Treasury/State Bank of India/Reserve Bank of India.

For the period from to by whom tendered

Name and address of the person on whose behalf money is paid
Rs. (Rupees)

Signature of the Depositor

1. Received payment of Rs.
(in figures)

Rupees
(in words)

2. Date of entry

Challan No.

Treasurer

Accountant

Treasury Officer
Agent/Manager

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

Dr. H. K. Malviya, Director (AH) & ex. officio, Joint Secretary.

Panaji, 3rd August, 2001.