

Union territory of Daman and Diu was formed. After Goa attained Statehood, the said Act remained in force and it is now proposed to omit the expression, "Daman and Diu" and "Union territory" of Goa, Daman and Diu from the said Act.

The Bill also seeks to amend section 4 of the said Act so as to make it convenient to the registered owner of the barge to file the returns quarterly.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill

Porvorim-Goa.
27th July, 2021

MICHAEL LOBO
Minister for Ports

Assembly Hall
Porvorim-Goa.
27th July, 2021

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa

ANNEXURE

Extract of sections 2 and 4 of the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1985 (Act 22 of 1985)

2. *Definitions.*— In this Act, unless the context otherwise requires,— (1) "barge" means every description of water craft, mechanically propelled and which is used or capable of being used as a means of transport of goods;

(2) "Government" means the Government of Goa, Daman and Diu;

(3) "goods" include minerals and anything carried by a barge except living persons, but does not include personal luggage of crew travelling in the barge and the equipment ordinarily used with the barge;

(4) "month" means a calendar month;

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

(6) "registered owner" means a person in whose name a barge is registered under any law for the time being in force;

(7) "tax" means the tax referred to in section 3;

(8) "Tax Officer" means such officer as the Government may, by notification in the Official Gazette, appoint to be the Tax Officer for the whole of the Union territory of Goa, Daman and Diu, or for any area or areas thereof for the purposes of this Act and the Government may appoint more than one officer as Tax Officer for the whole of the Union territory of Goa, Daman and Diu or, for any area thereof.

4. *Submission of returns.*— (1) In respect of every barge owned by him, the registered owner or his representative shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify, a monthly return in the prescribed form and manner.

(2) When any return is received by a prescribed officer, he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

Porvorim-Goa.
27th July, 2021.

MICHAEL LOBO
Minister for Ports.

Assembly Hall
Porvorim-Goa.
27th July, 2021.

NAMRATA A. ULMAN
Secretary to the
Legislative Assembly of Goa.

Department of Law

Legal Affairs Division

Notification

7/24/2021-LA

The Goa Barge (Taxation on Goods) (Amendment) Act, 2021 (Goa Act 23 of 2021), which has been passed by the Legislative Assembly of Goa on 29-07-2021 and assented to by the Governor of Goa on 31-08-2021, is hereby published for the general information of the public.

D. S. Raut Dessai, Joint Secretary (Law).

Porvorim, 7th September, 2021.

53/c

**The Goa Barge (Taxation on Goods)
(Amendment) Act, 2021**
(Goa Act 23 of 2021) [31-08-2021]

AN

ACT

further to amend the Goa, Daman and Diu
Barge (Taxation on Goods) Act, 1985 (Act
22 of 1985).

BE it enacted by the Legislative Assembly
of Goa in the Seventy-second Year of the
Republic of India as follows:—

1. *Short title and commencement.*— (1)
This Act may be called the Goa Barge
(Taxation on Goods) (Amendment) Act, 2021.

(2) It shall come into force at once.

2. *Amendment of long title.*— In the Goa,
Daman and Diu Barge (Taxation on Goods)
Act, 1985 (Act 22 of 1985) (hereinafter
referred to as the "principal Act"), in the long
title, for the words "Union Territory of Goa,
Daman and Diu" the words "State of Goa"
shall be substituted.

3. *Amendment of section 1.*— In section 1
of the principal Act,—

(i) in sub-section (1), the expression
, "Daman and Diu" shall be omitted;

(ii) in sub-section (2), for the words
"Union Territory of Goa, Daman and Diu",
the words "State of Goa" shall be
substituted.

4. *Amendment of section 2.*— In section 2
of the principal Act,—

(i) in clause (2) the expression , "Daman
and Diu", shall be omitted;

(ii) in clause (8), for the expression
"Union Territory of Goa, Daman and Diu",
wherever it occurs, the expression "State
of Goa" shall be substituted.

5. *Amendment of section 4.*— In section 4
of the principal Act, in sub-section (1), for

the words "monthly return", the words
"quarterly return" shall be substituted.

Secretariat
Porvorim, Goa.
Dated: 07-09-2021.

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

Notification

7/19/2021-LA

The Goa Goods and Services Tax
(Amendment) Act, 2021 (Goa Act 24 of 2021),
which has been passed by the Legislative
Assembly of Goa on 29-07-2021 and assented
to by the Governor of Goa on 30-08-2021, is
hereby published for the general information
of the public.

D. S. Raut Dessai, Joint Secretary (Law).
Porvorim, 7th September, 2021.

**The Goa Goods and Services Tax
(Amendment) Act, 2021**
(Goa Act 24 of 2021) [30-08-2021]

AN

ACT

further to amend the Goa Goods and Services
Tax Act, 2017 (Goa Act 4 of 2017).

BE it enacted by the Legislative Assembly
of Goa in the Seventy-second Year of the
Republic of India as follows:—

1. *Short title and commencement.*— (1)
This Act may be called the Goa Goods and
Services Tax (Amendment) Act, 2021.

(2) The provisions of this Act shall come
into force on such date as the Government
may, by notification in the Official Gazette,
appoint, except section 6 which shall be
deemed to have come into force on 1st day
of June, 2021.

2. *Amendment of section 7.*— In the Goa
Goods and Services Tax Act, 2017 (Goa Act
4 of 2017) (hereinafter referred to as the