

on 07-08-2023 and assented to by the Governor of Goa on 05-09-2023, is hereby published for the general information of the public.

*D. S. Raut Dessai*, Joint Secretary (Law).  
Porvorim, 8th September, 2023.

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The Goa Public Premises (Eviction  
of Unauthorised Occupants)  
(Amendment) Act, 2023

(Goa Act No. 33 of 2023) [5-9-2023]

AN

ACT

*further to amend the Goa Public Premises  
(Eviction of Unauthorised Occupants) Act,  
1988 (Goa Act No. 22 of 1988).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Public Premises (Eviction of Unauthorised Occupants) (Amendment) Act, 2023.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In the Goa Public Premises (Eviction of Unauthorised Occupants) Act, 1988 (Goa Act No. 22 of 1988), in section 2, in clause (e), in sub-clause (2), after item (v) the following item shall be inserted, namely:—

“(vi) premises belonging to or vested in the Administration of *Comunicade*, Central Zone, or the Administration of *Comunidade*, North Zone, or the Administration of *Comunidade*, South Zone”.

Secretariat,  
Porvorim-Goa.  
Dated: 08-09-2023.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7/28/2023-LA

The Goa Regularisation of Unauthorised Construction (Third Amendment) Act, 2023 (Goa Act 36 of 2023), which has been passed by the Legislative Assembly of Goa on 07-08-2023 and assented to by the Governor of Goa on 05-09-2023 is hereby published for the general information of the public.

*D. S. Raut Dessai*, Joint Secretary (Law).  
Porvorim, 8th September, 2023.

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The Goa Regularisation of Unauthorized  
Construction (Third Amendment) Act, 2023

(Goa Act 36 of 2023) [5-9-2023]

AN

ACT

*further to amend the Goa Regularisation of  
Unauthorized Construction Act, 2016 (Goa  
Act 20 of 2016).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Regularisation of Unauthorized Construction (Third Amendment) Act, 2023.

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

2. *Amendment of section 3.*— In section 3 of the Goa Regularisation of Unauthorized Construction Act, 2016 (Goa Act 20 of 2016), in sub-section (1), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided further that the person who could not make application within a period as specified in the third proviso may make such application within a period of ninety days from the date of coming into force of

the Goa Regularisation of Unauthorized Construction (Third Amendment) Act, 2023”.

Secretariat,  
Porvorim-Goa.  
Dated: 08-09-2023.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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**Notification**

7/30/2023-LA

The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023), which has been passed by the Legislative Assembly of Goa on 07-08-2023 and assented to by the Governor of Goa on 05-09-2023, is hereby published for the general information of the public.

*D. S. Raut Dessai*, Joint Secretary (Law).  
Porvorim, 8th September, 2023.

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The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023

(Goa Act 34 of 2023) [5-9-2023]

AN  
ACT

*to provide for the expeditious enforcement of payment of arrears of tax, penalty and/or interest in respect of the period of assessment upto the 30th day of June, 2017 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988), the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) and the Goa Value Added Tax Act, 2005 (Act 9 of 2005), by way of settlement and matters connected therewith.*

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

1. *Short title, extent and commencement.*—  
(1) This Act may be called the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force from the date of its publication in the Official Gazette.

2. *Definitions.*— (1) In this Act, unless the context otherwise requires,—

(a) “Appellate Authority” means the Appellate Authority specified in sub-section (1) of section 10 of this Act;

(b) “applicant” means a person who is liable to pay arrears of tax, penalty and/or interest, or late fee levied or leviable under the relevant Acts and includes dealer, hotelier or proprietor or his legal heir, successor, assignee or nominee;

(c) “arrears of tax, penalty and/or interest” means,—

(i) tax, by whatever name called, payable by a dealer, hotelier or proprietor upon assessment or otherwise under the relevant Act in respect of the specified period; or

(ii) penalty imposed upon a dealer, hotelier or proprietor, for default in furnishing returns and/or payment of tax, or for any other offence, in accordance with the provisions of the relevant Act, in respect of the specified period; or

(iii) interest payable by a dealer, hotelier or proprietor for default in payment of tax or delay in payment of tax, under the relevant Act in respect of the specified period;

and includes post assessment interest payable under the relevant Act;

(d) “Commissioner” means the Commissioner as referred to in the relevant Act”

(e) “dealer” means the dealer defined in section 2 of the Goa Sales Tax Act, 1964 (Act