

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 3O 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.