

(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%
				Any other petroleum product not specified hereinabove	20%
(iii)	plastic, poly-vinyl chloride and polyethylene films, bottles, pots, jars, boxes, crates, cans, carboys, drums, bags and cushion materials and the like	2%	(42)	Photo albums	5%
(iv)	wooden boxes, crates, casks and containers and the like	2%	(43)	Plastic granules, plastic chip or liquid including PVC, LDPA, HDPE, POLYDROPYLENE, LLDPE, Nylons, Polyterences and polycarbonates	1%
(v)	gunny bags, bardon (including batars), hessian cloth, and the like	2%	(44)	Plastic measuring cups, droppers, bottles, caps, cases for rapid diagnostic kits	5%
(vi)	glass bottles, glass jars and carboys other than those covered elsewhere	2%	(45)	Polythenen bags, plastic woven sackhs (HDPE & LDPE)	1%
(vii)	laminated packing materials, such as bituminized paper and hessian based paper and the like	2%	(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%
(39)	Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), thinners, primers and paint brushes	12.5%	(47)	Readymade garments including caps, neck ties and bows	5%
(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%	(48)	Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof	12.5%
(41)	Petroleum Products, including—		(49)	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts	12.5%
(a)	Motor spirit commercially known as petrol including ethanol doped petrol	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%
	High Speed Diesel (HSD)	20%	(51)	Rubber chemicals and carbon black	1.5%
	Furnace oil	14%	(52)	Rubber, namely, that is to say,—	
	Lubricating oil	12%	a.	Rubber plates, sheets and strips un-hardened whether vulcanized or not and whether combined with any textile material or otherwise	1%
	Transformer oil	12%	b.	Piping and tubing of unhardened vulcanized rubber	1%
	Brake or clutch fluid	12%			
	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).