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Department of Law and Judiciary
Legal Affairs Division

Notification

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The Goa Entertainment Tax (Amendment) Act, 2013 (Goa Act 7 of 2013), which has been passed by the Legislative Assembly of Goa on 02-05-2013 and assented to by the Governor of Goa on 17-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 21st May, 2013.

The Goa Entertainment Tax (Amendment)
Act, 2013

(Goa Act 7 of 2013) [17-5-2013]

AN

ACT

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:—

“30. *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.”.

Secretariat, PRAMOD V. KAMAT,
Porvorim, Goa. Secretary to the Government of Goa,
Dated: 21-5-2013. Law Department
(Legal Affairs).

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