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SERIES I No. 52

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

3/2/2006-Fin(R&amp;C)(12)

In exercise of the powers conferred by clause (i) of sub-section (5) of section 3 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter called as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'A' and 'D' appended to the said Act, as follows, namely:—

I. In Schedule 'A' appended to the said Act, for existing entry against serial number 1, the following entry shall be substituted, namely:—

"1. Exhibition of cinema films by cinema halls or theatres having valid licence for exhibition under the Cinematograph Act, 1952 (Central Act 37 of 1952) and under the Goa, Daman and Diu Cinematograph Rules, 1965,—

- |   |  |
|---|--|
| (a) on payment for admission not exceeding Rs. 75/- | Nil.                                   |
| (b) on payment for admission exceeding Rs. 75/-     | 25% of the amount paid for admission". |

II. In Schedule 'D' appended to the said Act, against serial number,—

- (i) against clause (a), in column (3), for the figures "10%", the figures "15%" shall be substituted; and
- (ii) against clause (b), in column (3), for the letters and figures "Rs. 2000/-", and for the figures "10%", the letters and figures "Rs. 500/-" and the figures "15%" shall be respectively substituted.

This Notification shall come into force with effect from 1st day of April, 2012.

By order and in the name of Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (Rev. & Cont.).

Porvorim, 30th March, 2012.

**Notification**

4/5/2005-Fin(R&amp;C)(93)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B', 'C', 'D', 'E' and 'G' appended to the said Act, as follows, namely:—

I. In Schedule 'B' appended to the said Act, after entry at serial number (157), the following entries shall be inserted, namely:—

"(158) Goods utilized in execution of works contract by works contractor i.e. the declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(159) Diesel Generator Sets.

(160) Fabrics of all kinds including sarees but excluding handloom fabrics".

II. In Schedule 'C' appended to the said Act:—

(i) against entry at serial number (1), in column (3), for the figures "22%", the figures "12.5%" shall be substituted;

(ii) against entry at serial number (3), in column (3), for the figures "20%," the figures "22%" shall be substituted;

(iii) against entry at serial number (5), in column (3), for the figures "20%", the figures "22%" shall be substituted;

(iv) after entry at serial number (10), the following entry shall be inserted, namely:—

"(10A) Naphtha used as raw material by chemical  
fertilizer industry 15%.",

(v) for the existing entry at serial number (14), the following entry shall be substituted, namely:—

"(14) Goods utilized in execution of works contract by works  
contractor, other than the declared goods as specified in section  
14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) 8%.",

(vi) for the existing entry at serial number (21), the following entry shall be substituted, namely:—

"(21) Tobacco, manufactured tobacco and products thereof including cigar,  
cigarettes, tooth paste containing tobacco, beedies, chewing tobacco and  
raw tobacco etc. 22%.",

(vii) after entry at serial No. 21, the following entries shall be inserted, namely:—

"(22) Aerated and carbonated non-alcoholic beverages whether or not containing  
sugar or other sweetening matter or flavour or any other additives other than  
manufactured by small scale industries registered with the Directorate of  
Industries, Trade and Commerce 20%

(23)	Cooked fast food such as pizza, burger, fried chicken, sandwich, hot dog, noodles, potato chips, cake etc. served or sold including home delivery under a brand name by any branded chain outlets of fast food including fast food counters at the Airport.	20%
(24)	Potato and other chips and namkins packed in airtight sealed packages and sold under brand name.	20%
(25)	Light Motor vehicles such as Cars and Sports Utility Vehicles costing above Rs. 15.00 lakhs.	15%
(26)	Two wheelers i.e. motor cycle and scooter costing above Rs. 2.00 lakhs.	15%.”,

III. In Schedule ‘D’ appended to the said Act, the existing entries at serial number (65) and (66) shall be omitted.

IV. In Schedule ‘E’ appended to the said Act, for the existing entries against serial number (1) to serial number (6), the following entries shall be substituted, namely:—

“(1) Dealer other than dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	100 lakhs	0.50%
(2) Reseller of liquor in packed bottles	100 lakhs	1%
(3) Hotel, restaurant, eating house, refreshment room, boarding establishment, serving food and non-alcoholic beverages, other than starred category hotel including establishment serving fast food	100 lakhs	5%
(4) Hotel including bar and restaurant, serving food, alcoholic and non-alcoholic beverages	100 lakhs	8%
(5) Works contractor	100 lakhs	3%
(6) Sale of cooked food and beverages by shacks allotted by Tourism Department	20 lakhs	Rs. 15,000/- lumpsum per year”.

V. In Schedule ‘G’ appended to the said Act, the existing entry at serial number (8) shall be omitted.

This Notification shall come into force with effect from 1st April, 2012.

By order and in the name of Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (Rev. & Cont.).

Porvorim, 30th March, 2012.

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