

**GOVERNMENT OF GOA**

**Secretariat**

**Finance Department**

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**Notification**

Fs/F.III/2-41/774/64/65

In exercise of the powers conferred by section 14(1) of the Goa Entertainment Tax Act, 1964, the Government hereby makes the following rules.

**The Goa Entertainment Tax Rules, 1965**

Preliminary

1. *Short title.* – These rules may be called the Goa Entertainment Tax Rules, 1965.
2. *Definitions.* – In these rules –
  - (i) “Act” means the Goa Entertainment Tax Act, 1964.
  - (ii) “Prescribed Officer” means the person or authority to whom any powers are delegated under section (10) of the Act.
  - (iii) ‘Stamp’ means an Entertainment Duty Stamp issued by the Government of Goa, under sub-section (1) of section (4) of the Act.
  - (iv) ‘Section’ means section of the Act.
  - (v) ‘Drama’ means a composition in prose or verse arranged for enactment by actors on a stage and intended to portray life or character or to tell a story by means of dialogue and actions of the enactors and include opera, ballet and dance-drama.
  - (vi) “Theatrical performance” means any performance on a stage of or relating to theatre or to the acting or presentation of plays and include music and dance.  
Payment of tax by stamps
3. *Supply of stamps and keeping of accounts.*– The rules regarding the supply and keeping of accounts of non-judicial and court fee stamps in respect of this State of Goa shall apply mutatis mutandis to the supply and keeping of accounts of the Entertainment stamps.
1. *Purchase of Stamps.* – No person shall purchase any stamp required for the purpose of the Act except from the prescribed officer.

**Provided that –**

- (i) nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment, and
  - (ii) where the proprietor of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer to purchase from the former proprietor the stock of unused stamp in the latter's possession.
5. *Issue of stamps.* – No stamp issued for the purposes of this Act shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorizing admission to an entertainment.
6. *Refund of value of unused stamps.* – the proprietor of an entertainment on an application made to the Commissioner within three months from the date of purchase of stamps, may claim refund of the value of the unused stamps tendered with the application, subject to a deduction of six naye paise for each rupee or portion of a rupee of such value.
7. *Renewal of damaged or spoiled stamps.* – Where any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Commissioner who on being satisfied that they have not been willfully damaged or spoiled may give in lieu thereof:-
- (a) other stamps of the same denomination and value, or
  - (b) stamps of any other denomination to the same value, or
  - (c) at his discretion, the same value in money, deducting six naye paise, for each rupee or fraction of a rupee of such value.
8. *Procedure for the refund of value of unused stamps or renewal of damaged or spoiled stamps.* –
- (1) An application for refund under rule 6 or for renewal under Rule 7 shall be chargeable with a court fee of Rs. 1.25.
  - (2) Applications for grant of refund or renewal of stamps shall be made personally or through an agent appointed by a duly attested power-of-attorney to the Commissioner and shall furnish the following information:-
    - (a) Full name, surname (if any) and residence of applicant and the name of the firm, if any, on whose behalf application is made.
    - (b) Description and the number of stamps with respective value.
    - (c) Total value of the stamps.
    - (d) Date of purchase of stamps.

- (e) The place and the authority from whom the stamps were purchased.
  - (f) Manner in which the stamps were spoiled or rendered unfit for use.
  - (g) Whether the application is for refund or renewal.
  - (h) Date of application.
3. After the receipt of the application the clerk concerned shall examine the same in order to see that –
- (a) It contains the requisite information.
  - (b) The stamps tendered are genuine.

After carefully examining the grounds of the application and all relevant papers, the clerk shall record a note whether he considers the claim to be admissible or not and shall submit the same to the officer concerned who after the necessary check will submit the same with his report to the Commissioner for his decision.

A proper register shall be maintained in the office of the Commissioner in respect of refund of value of unused stamps and renewal of damaged or spoiled stamps, in Form 'I'.

9. *Price of admission, date and show to be shown on, and stamp affixed to ticket.* – Except as provided in rules 17 and 26, every ticket issued on payment for admission to entertainment shall consist of three parts. One part shall remain on the ticket book and the remaining two parts shall be detached therefrom and issued to the purchaser.

Each part of the ticket shall be clearly marked with:-

- “(a) The price of admission, the entertainment tax if leviable thereon, the surcharge on entertainment tax and the total amount recoverable from the purchaser.”
- (b) the date and show for which it is available.
- (c) the book number and the serial number of the ticket.

The taxable ticket shall also have a stamps of the value of the tax and surcharge payable securely affixed to it in the manner provided in rule 13.

10. *Plural tickets.* – (1) Every taxable ticket, not being a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and the date and show for which it is available and shall have affixed to it a stamp or stamps equal in value to the total tax that would have been payable on ticket for admitting each such person separately.

- (2) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the tax that would be payable upon a ticket of the same price admitting one person to the entertainment.
11. *Transfer of seat.* - When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and taxable, the proprietor shall issue him a second ticket stamped with a stamp of the value of the difference between the tax leviable on the second ticket and that leviable on the first. In case no tax was levied on the first ticket on account of the price of admission of the same ticket being not subject to tax, it will be calculated on the total amount of the price of admission recovered from the purchaser of both the tickets and the same tax will be paid by affixing on the second ticket the stamps corresponding to the full value of tax due. The purchaser shall retain the portion of the first ticket returned to him under sub-rule 2 of rule 13.
12. *Season ticket.* - Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of the value of the tax that would be payable upon ticket of the same price admitting the purchaser to one entertainment.
13. *Defacement and destruction of stamps and disposal of parts of ticket.* - (1) The two parts of the ticket detached under rule 9 shall be so detached that the stamp is defaced thereby in such a way that the portion of the stamp which bears the words 'Goa, shall remain on the ticket book, and the remaining portion of the stamp shall remain on one of the parts of the ticket issued to the purchaser.
- (2) On admission of the purchaser or holder of a ticket, the proprietor shall cause one part of the ticket, issued for admission to the entertainment (not being a season ticket or a ticket available for more than one entertainment), to be collected, and the other part bearing one half of the stamp to be returned to the purchaser.
- (3) The purchaser or holder of a ticket shall retain his part of the ticket until he leaves the place of entertainment; and the proprietor shall retain the other part until 3 p.m. of the day following the day of the entertainment.
- (4) The proprietor shall submit the counterfoils with the portion of the stamp bearing the words 'Goa within ten days after the date of the entertainment along with the returns to be submitted under rule 15, in the office of the prescribed officer for checking and destruction by that officer thereafter.
14. *Torn, etc. stamps.* - Save as otherwise provided in these rules, no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment; and the proprietor shall, within ten days after the date of the entertainment; submit all such tickets along with counterfoils, submitted under sub-rule (4) of rule 13 to the prescribed officer.
15. *Return of stamps.* - Every proprietor of an entertainment shall, within ten days of the date of an entertainment, submit to the prescribed officer a return in Form 'A' showing the number of stamps purchased and issued by him.

Payment of tax otherwise than by stamp.

16. *Security.* – “(1) Every proprietor allowed to avail himself of the provisions of section 3D or sub-section (2) of section 4 of the Act shall furnish such security to the prescribed officer as that officer may require.”
- (2) If a proprietor fails to submit any returns as required by rule 18 or rule 24 or to pay within ten days after the date of the entertainment, or such extended period not exceeding one month as the prescribed officer may allow, the entertainment tax under rule 21, the prescribed officer may, after giving the proprietor a week’s notice, direct that the security shall be forfeited to the Government:
- Provided that nothing in this Rule shall affect the liability of the proprietor for the payment of the full entertainment tax.
- (3) The proprietor may, within fifteen days of the date of the order of the prescribed officer forfeiting his security under this Rule, appeal to the Commissioner concerned.
- “16A. *Approval of tickets.* – Every proprietor who has been allowed to pay the tax under the provisions of clause (b) of sub-section (2) of Section 4 of the Act, shall get the tickets approved by the specified officer on submitting to him the form of indent for approval of tickets in form ‘L’.”
17. *Unstamped tickets issued under section 4 (2) (a) and (b).*- Every ticket not being a complimentary ticket, issued by a proprietor who has been allowed to pay the tax under the provisions of clause (a) or clause (b) of sub-section (2) of section 4, shall consist of three parts. One part shall remain on the ticket book and the remaining two parts shall be detached there from and issued to the purchaser and shall bear on each part of such ticket the price of admission, the amount of tax payable if any, and the total amount recoverable from the purchaser, the book number and the serial number of the ticket, the date on which and the show for which it is issued.
- (2) On admission of the holder of the ticket on the proprietor shall cause to be collected one of the two parts of the ticket and the other part to be returned to him.
- (3) The holder of the ticket shall retain his part till he leave the place of entertainment and the part retained by the proprietor shall be retained by him till the entertainment is over.
- “18. *Returns required under section 4(2)(a) and (b).* – Every proprietor making consolidated payment under clause (a) of sub-section (2) of Section 4 of the Act, shall, within ten days of the date of entertainment, submit to the specified officer in his office a return in Form ‘B’ showing the number of tickets (not being complimentary tickets) issued at each rate, the serial number of tickets issued, the gross amount received from the sale of tickets, and the amount of tax payable to the Government and every proprietor making payment in accordance with returns of payments for admission under clause (b) of the said sub-section (2) of Section 4 shall submit such return in Form ‘B’ for every week to the specified officer within three days of the end of the week alongwith the proof of payment of tax and surcharge payable thereof. He shall, if so required by the specified officer, also submit to the said officer, within ten days of the date of entertainment, a return in Form ‘C’ showing the price of programme or synopsis including tax, the number of

programme of synopsis issued, the gross amount received from the sale thereof and the amount of tax payable to the Government.”

“18A. – *Destruction of books containing counterfoils of tickets totally sold.* – Every proprietor who has been allowed to pay the tax under the provisions of clause (b) of sub-section (2) of Section 4 of the Act, shall maintain the weekly account of the destruction of the first counterfoils of tickets i.e. the part with the proprietor of the completely sold ticket books, in a register in Form ‘M’.

19. *Return required under section 4 (2) (C).* – When a proprietor is permitted to avail himself of the provisions of clause (c) of sub-section (2) of Section 4, he shall submit to the prescribed officer, within ten days of the date of entertainment, a return in Form ‘D’ showing the number of persons admitted through the mechanical contrivance, the gross amount paid for admission by such persons and the amount of tax payable to the Government.

20. *Admission by mechanical contrivance, notice.* – Subject to the provisions of sub-section (1) of section 4, no person shall in any circumstances be admitted through an mechanical contrivance save on payment of the price of admission. Such price shall be shown in a conspicuous position on or near the mechanical contrivance.

“21. *Payments under section 4 (2).*– (1) All payments made in accordance with the provisions of clause (b) and (c) of sub-section (2) of Section 4 of the Act, shall be made to the specified officer within ten days of the date of the entertainment, at such time and place and in such manner as he shall require.

(2) All payments made in accordance with the provisions clause (b) of sub-section (2) of Section 4 of the Act, shall be made to the specified officer for every week within three days of the end of the week.”

“21A. Manner in which the application for availing benefit under provisos to sub-clause (iv) of clause (f) of section 2 of the Act shall be made. – (1) Every proprietor of permanent cinema theatre desirous of availing the benefit of the provisos to sub-clause (iv) of clause (f) of section 2 of the Act, shall furnish an application in ‘Form N’ to the Commissioner within 30 days from the date of publication of these rules in the Official Gazette or within 30 days from the date of commencement of permanent cinema theatres.

(2) Such application shall be accompanied by details of facilities, safety measures and other maintenance items in the permanent cinema theatres sought to be provided and also drawing/plan, wherever necessary.

(3) Necessary estimate of expenditure towards services referred to in sub-rule (2) above, duly certified by the Chartered Accountant, shall be enclosed alongwith the application.

(4) The period within which the project will be completed shall be specifically mentioned in the application duly supported by certificate from qualified person.

(5) The application shall be accompanied by an undertaking jointly signed by the lessor/owner and proprietor of the theatre stating that the amount of service charges collected shall be spent towards

maintenance and providing facilities and safety measures within the specified period and stating that in case of default thereof they shall be jointly and severally liable to pay the amount of such service charges collected with penalty, if any.

- (6) The Commissioner, after making such enquires as he may consider necessary, if satisfied as to the bonafide intention of the person making the application, may allow the proprietor to charge service charge as provided for. For good and sufficient reasons, he may also demand such security from the proprietor as he may deem fit not exceeding the estimated amount of service charges to be collected during the period of six months.
- 21B. *Manner in which composition of tax payable on entertainment provided by way of river cruises/boat cruises shall be made.* – (1) The proprietor providing entertainment by way of river cruises/boat cruises and desiring payment of tax by way of composition in accordance with section 3D of the Act, shall apply in ‘Form O’ to the Commissioner atleast before seven days from the commencement of the week in respect of which composition is sought. The Commissioner, on scrutiny of the application received and on obtaining required security, shall grant permission for payment of entertainment tax by way of composition. The composition amount shall be deposited in the form to be specified by the Commissioner within three days from the date of grant of said permission.
- (2) The composition of tax shall be for a period of seven days normally. However, the proprietor, at his option, may apply for composition for a period of one month.
22. *Payment of tax on programmes or synopsis.* – Where payment for a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the tax shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

#### Miscellaneous

23. *Provision as to persons admitted to the entertainment.* – Every proprietor of an entertainment admitting a person free of payment or on payment of a reduced sum shall issue to such person a ticket showing clearly thereon the full charge for admission to the class to which the person is admitted. The tax shall be paid on such ticket in the same manner as if it were a ticket issued on payment of the full charge and the person admitted shall for the purpose of these rules be deemed to be the purchaser of the ticket:
- Provided that when a child not exceeding five years in age is admitted free of payment, he shall be exempted from the payment of the tax.
24. *Returns of complimentary tickets.* – Every proprietor who is allowed to avail himself of the provisions of sub-section (2) of section 4 of the Act and who issues complimentary tickets shall submit to the prescribed officer in his office, within ten days of the date of the performance of the entertainment, a return of such tickets in Form ‘E’ showing the rate of each class, the number of complimentary tickets issued for each class, the serial numbers of tickets issued and the amount of tax payable to the Government.

- 24(A). *Procedure for determining the question of game, sport and theatrical performance under section 3(A).* – (1) If any question arises whether an entertainment is a game or sport or a theatrical performance other than a drama, the Commissioner may call upon the proprietor of such entertainment to furnish such particulars as he deems necessary for the purpose and shall cause a notice to be served on the proprietor asking him to be present on such date and such time and place as may be specified in the notice with all the papers relevant to the enquiry.
- (2) After notices are served in accordance with the provisions of sub-rule (1) the Commissioner shall after a summary enquiry proceed to decide the question.
  - (3) If the proprietor fails to appear on the date, time and place so fixed when the case is called for hearing the Commissioner may decide the question on such materials as is available to him.
  - (4) Where the question is decided under sub-rule (3), the proprietor may apply, within 30 days from the date of the order communicated to him, for setting aside the order of the Commissioner, if he is satisfied that there was sufficient cause for non-appearance, when the case was called for hearing, shall make an order setting aside the earlier order and shall fix a date for proceeding with the enquiry and arriving at a decision.
- 24(B). *Procedure and manner of preferring an appeal under sub-section (2) of Section 3A.* – (1) An appeal under sub-section (2) of section 3A of the Act shall be preferred within 10 days from the date on which the order of the Commissioner under sub-section (1) of section 3A of the Act is communicated. The appeal shall be in the form of a memorandum and shall bear a Court fee stamp of fifteen rupees.
- (2) On receipt of the appeal under sub-rule (1), the Government shall cause a notice to be served on the appellant, asking him to be present on such date and such time and place as may be specified in the notice with all the papers relevant to the hearing of the appeal.
  - (3) After notices are served in accordance with the provisions of sub-rule (2) the Government shall, after the hearing, proceed to determine the appeal.
  - (4) If the appellant fails to appear on the date fixed, time and place when the case is called for hearing, the Government may dismiss the application for default or proceed to decide the appeal in the absence of the party with material before him.
  - (5) Where the appeal is dismissed under sub-rule (4) the appellant shall be precluded for making a fresh appeal on the same facts with respect to the same performance. But the appellant may apply within 30 days from the date of the order of dismissal communicated to him for setting aside the dismissal and the Government, if it is satisfied that there was sufficient cause for non-appearance when the case was called for hearing, shall make an order setting aside the order of dismissal upon such term as it thinks fit and shall fix a date for hearing of the appeal.
  - (6) In any decision given in appeal, whatever may be its grounds, the Government shall always decide whether the entertainment in dispute is a game or sport or a theatrical performance other than a drama and may, to decide it, require further information or particulars from the appellant or any other person:



Provided that the provisions of sub-rule (6) shall not be applicable in case where the appeal is rejected on any preliminary objection.

- 24(C). *Refund of Entertainment Tax.* – If as the result of the decision under rule 24(A) or rule 24(B) or exemption granted on application for any entertainment the proprietor of such entertainment is entitled to refund of any amount of entertainment tax already paid or part thereof, he may apply to the Commissioner within three months from the date of communication of such decision or order, as the case may be, for refund of such amount and the Commissioner, after proper scrutiny, shall refund the amount due.
25. *Exemptions under Section 5(1).* – Any person claiming exemption under sub-section (1) of section 5 from payment of entertainment tax shall present an application in Form ‘K’ for such exemption to the Commissioner fifteen clear days before the date of the entertainment. An application for exemption not presented before such period may, unless sufficient cause is shown for not making the application before fifteen days as aforesaid, be rejected.
26. *Form of exemption under section 5(1).* – Where exemption is given under clause (a) (b) or (c) of sub-section (1) of Section 5 the Commissioner shall issue to the proprietor of the entertainment a certificate in Form ‘F’ or, as the case may be, in Form ‘G’ and the proprietor shall comply with the conditions stated therein.
27. *Classes of Cinema Films qualified for exemption under section 5(3).* – (1) A Cinema film which has been awarded the President’s Gold Medal or which the Government on a recommendation made by the Advisory Committee appointed by the Government for the purpose, considers as fulfilling an educational or social purpose of high order or as promoting the interests of the national integration campaign shall be qualified for exemption under section 5(3).”
- “(2) The Advisory Committee constituted for the purpose of sub-rule (1) shall consist of not more than five members. The term of the Committee shall be two years”.
28. *Application for exemption under section 5(3).* – All applications for exemption under sub-section (3) of section 5 of the Act shall be made to the Government in Form ‘K’ and delivered in the office of the Commissioner not later than fifteen days before the date of the entertainment. An application, for exemption not presented before such period may, unless sufficient cause is shown for not making the application before fifteen days as aforesaid, be rejected.
29. *Indian soldiers (including airman) & sailors in uniform.* – (1) In the case of entertainment given by naval, military and air forces and other armed forces of the Union, the price of tickets sold to the Indian soldiers (including airmen) and sailors in uniform shall be the price of admission only, exclusive of tax.
- (2) Such tickets shall be special unstamped tickets marked with the price of admission only and shall be issued through a service authority not below the rank of a commissioned officer and the proprietor shall submit to the prescribed officer a weekly return of such tickets in Form ‘H’.
- (3) Where a mechanical contrivance under clause (c) of sub-section (2) of section 4 is used. soldiers

(including airmen) and sailors shall be admitted by another entrance.

30. *Exemption under section 5(2) of the Act.* –“(1) All soldiers, sailors and airmen serving in the defence forces of India, shall be exempt from Entertainment Tax, in the manner and to the extent as specified below, provided that a person claiming exemption under this Rule if he is in Mufti shall produce his Identity Card and a certificate in Form ‘J’ annexed to these rules duly signed by an officer of his unit and not below the rank of a Junior Commissioned officer:

(a) When they visit a military cinema – full exemption.

(b) When they visit any other cinema

(1) Full exemption, where the payment for admission does not exceed Rs. 2/-

(2) Exemption to the extent of 50 percent of the Entertainment Tax where the payment for admission exceeds Rs. 2/-”

(2) Tickets issued to the members of the Defence Forces of India in uniform in the case of a cinema referred to in clause (b) of sub-rule (1) shall be special tickets in three parts and shall have shown upon each part the price of admission, the amount of tax payable, if any, and the total amount recoverable from the purchaser.

(3) Subject to the provisions of sub-rule (2), the provisions of rule 9 and 17 shall, so far as may be, apply to tickets issued under this rule.

*Exemption* – A military cinema means a cinema which has been opened by the military or by military contractors or other persons at the requests of the military for the use of the Defence Forces of India.

31. *Stamped complimentary tickets.* – Every complimentary ticket issued by a proprietor of an entertainment, paying the amount of tax due, in the manner specified in sub-section (1) of Section 4 of the Act, shall have shown thereon the price of admission which corresponds to the class to which the holder is to be admitted, the date and show for which it is available and shall have securely affixed to it a stamp of the value of the tax payable under section 3 and the provisions of rules 9 and 13 shall, as far as may be, apply to such tickets.

32. *Unstamped complimentary tickets.* – Every complimentary ticket issued by a proprietor of an entertainment, who has been permitted to avail himself of the provisions of sub-section (2) of Section 4 of the Act, shall have shown thereon the Book No. and Serial No. of the ticket, the price of admission which corresponds to the class which the holder is to be admitted, the tax payable under section 3 and the date and show for which the ticket is available and the provision of rule 17 shall, as far as may be, apply to such tickets.

33. *Admission against complimentary tickets.*- Not more than one person shall be admitted against each complimentary ticket issued by the proprietor of an entertainment.

34. *Production of tickets.* – A person who has been admitted to an entertainment shall, upon demand made during the course of, or immediately before or after, the entertainment, produce to any officer authorized under section 10 of the Act the ticket, badge, card of membership, voucher or documents by means of which he was admitted, or a portion of the ticket by means of which he was admitted, or the cover of the book or the principal part of the sheet from which the ticket, by means of which he was admitted, was taken.
35. *Transfer to different parts of place of entertainment.* – Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall, so far as may be, be deemed to include a reference to the admission to another part of entertainment for admission to which part a payment involving tax or more tax is required of a person who has been admitted to one part of that place of entertainment and to such a person admitted to such another part of the place of entertainment and these rules shall have effect accordingly.
36. *Power to enter place of entertainment.* – (1) The Commissioner, or the prescribed officer and any other officer duly authorized by the Commissioner or by the prescribed officer, in this behalf, may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment, at any reasonable time, with a view to see whether the provisions of the Act or these rules are being complied with. Every such officer authorized by the Commissioner or by the prescribed officer shall have in his possession a permit signed by the Commissioner or the prescribed officer authorizing him in this behalf.
- (2) An Entertainment Tax Officer not below the rank of Tax Inspector will be authorized to lodge complaint to the court for any irregularity noticed in any place of entertainment.
37. *Inspection of books, issue of passes, etc.* – The Commissioner or the prescribed officer may require the proprietor of an entertainment to produce for inspection all his books and records and all tickets or portion of tickets in his possession relating to the entertainment and to issue passes in favour of person who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law whenever an occasion arises.
38. *Communication of the date of entertainment.* – The proprietor of any entertainment for which admission is to be made on payment, shall intimate to the prescribed officer at least one day before the date marked for its performance the name and the nature of the entertainment, the place where, and the date and time when, the same entertainment is to take place. For this purpose the proprietor shall file the necessary declaration in the office of the prescribed officer.
- The declaration above referred may be dispensed with, in respect of entertainment which are ordinarily performed in a fixed place.
- “39. *Officers subordinate to the Commissioner.* – The Sales Tax Officers, the Assistant Sales Tax Officers, the Sales Tax Superintendent and Sales Tax Inspectors appointed under Section 3 of the Goa Sales Tax Act, 1964 (4 of 1964) and the Inspectors appointed under Section 3 of the Goa, Daman and Diu Excise Duty Act, 1964, (5 of 1964) shall be for the purpose of sub-section (2) of section 10 of the Goa Entertainment Tax Act, 1964 (2 of 1964) deemed to be officers subordinate to the Commissioner.”

By order and in the name of the Administrator of Goa, Daman and Diu.

V. S. Srinivasgopalan, Dy. Secretary (Finance)

Panaji, 11<sup>th</sup> June, 1965.

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