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Notification

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The Goa Tax on Entry of Goods (Amendment) Act, 2013 (Goa Act 5 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 16-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 20th May, 2013.

The Goa Tax on Entry of Goods (Amendment)
Act, 2013
(Goa Act 5 of 2013) [16-5-2013]

AN

ACT

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%

(1)	(2)	(3)
(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%
(8)	Butter, ghee and cheese	5%
(9)	Cables of all kinds	5%
(10)	Cassette tape recorders and players (audio and video) including audio and video cassettes	5%
(11)	Cement and water and weather proofing compounds	12.5%
(12)	Cement products	12.5%
(13)	Chemicals of all kinds except rubber chemicals	0.5%
(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%
(15)	Cocoa, cocoa butter, cocoa liquor, cocoa beans, glucose in any form, vegetable fat	1%
(16)	Domestic and commercial electrical appliances including fans, but other than torches, torch cells and filament lighting bulbs	12.5%
(17)	Dyes	2%
(18)	Edible oils including hydrogenated oils and cooking medium	5%
(19)	Electrical and electronic goods, appliances, instruments and apparatus and parts and accessories thereof but excluding those specified elsewhere	12.5%
(20)	Empty glass bottles used for beer or other like products	12.5%
(21)	Fibreglass sheets and articles made of fibreglass	5%
(22)	Films (all kinds) including X-ray films	5%
(23)	Fire works and colour matches	12.5%
(24)	Foamed rubber, plastic foam or any other synthetic foam articles such as sheets, cushions, pillows, mattresses and the like	12.5%
(25)	Furniture of all kinds including treasure chests, safes and lockers and parts and accessories thereof	12.5%
(26)	Glass vials, glass ampoules, aluminium pouches, hard gelatin capsules, soft gelatin capsules, ROPP caps, labels, BOPP tapes, nylon straps and metal clips used in packing	1%

(1)	(2)	(3)	(1)	(2)	(3)
(27)	Hardware, that is to say:— (i) fittings of doors, windows and furniture (made of base metal and alloy thereof) (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 (iii) Metallic barbed wire, metallic wire mesh and metallic wire nettings	12.5%	(v)	gunny bags, bardon (including batars), hessian cloth, and the like	2%
(28)	Industrial gas, such as oxygen, acetylene, nitrogen and the like in any form and packaging	1%	(vi)	glass bottles, glass jars and carboys other than those covered elsewhere	2%
(29)	Iron and Steel scrap	5%	(vii)	laminated packing materials, such as bituminized paper and hessian based paper and the like	2%
(30)	Laminated, impregnated or coated matting materials such as linoleum generally used for floor covering (other than floor tiles)	12.5%	(39)	Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), thinners, primers and paint brushes	12.5%
(31)	Lifts, elevators and escalators whether operated by electricity or hydraulic power including its spares	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%
(32)	Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery	2%	(41)	Petroleum Products, including—	
(33)	Marble slabs and articles made therefrom	15%	(a)	Motor spirit commercially known as petrol including ethanol doped petrol	20%
(34)	Medicinal and Pharmaceutical preparations	2%		High Speed Diesel (HSD)	20%
(35)	Molasses	2%		Furnace oil	14%
(36)	Motor vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles	12.5%		Lubricating oil	12%
(37)	Non-ferrous castings and ingots and scrap base metals (other than iron and steel scrap) and alloys thereof	5%		Transformer oil	12%
(38)	Packing materials namely:—			Brake or clutch fluid	12%
	(i) fibre board boxes, paper bags, carrier bags	2%		Bitumen (asphalt), tar and others	12%
	Paper boxes, folding cartons, card board boxes, corrugated board boxes and the like	4%		Aviation fuel	12%
	(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%		Naptha	18%
	(iii) plastic, poly-vinyl chloride and polyethylene films, bottles, pots, jars, boxes, crates, cans, carboys, drums, bags and cushion materials and the like	2%		Naptha used as raw material by chemical fertilizer industry	15%
	(iv) wooden boxes, crates, casks and containers 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%
			(42)	Photo albums	5%
			(43)	Plastic granules, plastic chip or liquid including PVC, LDPA, HDPE, POLYDROPYLENE, LLDPE, Nylons, Polyterences and polycarbonates	1%
			(44)	Plastic measuring cups, droppers, bottles, caps, cases for rapid diagnostic kits	5%
			(45)	Polythenen bags, plastic woven sacks (HDPE & LDPE)	1%

(1)	(2)	(3)	(1)	(2)	(3)
(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%	(ii)	Cuddapah stones and slabs	5%
			(iii)	Shahabad stones and slabs	5%
(47)	Readymade garments including caps, neck ties and bows	5%	(60)	Transmission wires, towers and parts and spares thereof	5%
(48)	Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof	12.5%	(61)	Tiles (all kinds) used for floor and walls	12.5%
(49)	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts	12.5%	(62)	Voltage stabilizers	5%
			(63)	Welding Electrodes	5%
(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%	(64)	Goods other than those specified in any of the entries in this Schedule, but excluding those specified in Schedule II	5%
(51)	Rubber chemicals and carbon black	1.5%	SCHEDULE II		
(52)	Rubber, namely, that is to say,—		See section 3(4)		
a.	Rubber plates, sheets and strips un-hardened whether vulcanized or not and whether combined with any textile material or otherwise	1%	(1)	Agricultural implements	
b.	Piping and tubing of unhardened vulcanized rubber	1%	(2)	Agricultural machinery	
c.	Transmission, conveyer or elevator belts or belting of vulcanized rubber whether combined with any textile material or otherwise	1%	(3)	Books meant for reading	
d.	Synthetic rubber including butadiene rubber and butyl rubber latex including pre-vulcanised synthetic rubber latex	1%	(4)	Bread	
e.	Rubber articles, that is articles made wholly of rubber (other than those specified elsewhere)	1%	(5)	Ballot boxes	
(53)	Rubber and other tyres, tubes and flaps other than those specified in section 14 of the Central Sales Tax Act, 1956	5%	(6)	Contraceptives	
(54)	Sanitary fittings of every description excluding pipes and fittings of stoneware, cement and iron and steel	12.5%	(7)	Electrical energy	
(55)	Scrap of non-ferrous metals	5%	(8)	Fishmeal, poultry feed and processed animal feed	
(56)	Soft drinks concentrate	5%	(9)	Firewood and charcoal	
(57)	Spirit, alcohol, malt, hops, essences and additives required in manufacturing IMFL, beer, wine, etc.	5%	(11)	Goods covered by Schedule 'D' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)."	
(58)	Spirits and alcohol, that is to say,—	5%	Secretariat, PRAMOD V. KAMAT, Porvorim, Goa. Secretary to the Government of Goa, Dated: 20-5-2013. Law Department (Legal Affairs).		
	(i) denatured spirit; (ii) rectified spirit;		Notification		
	(iii) ethyl alcohol		7/18/2013-LA		
(59)	Stones, that is to say,—		The Goa Tax on Infrastructure (First Amendment) Act, 2013 (Goa Act 6 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 16-05-2013, is hereby published for general information of the public.		
	(i) Granite stones, slabs and chips	12.5%	Sharad G. Marathe, Joint Secretary (Law). Porvorim, 20th May, 2013.		

The Goa Tax on Infrastructure
(First Amendment) Act, 2013

(Goa Act 6 of 2013) [16-5-2013]

AN

ACT

to amend the Goa Tax of Infrastructure Act,
2009 (Goa Act 20 of 2009).

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 Tax on
Infrastructure (First 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 Infrastructure Act, 2009
(Goa Act 20 of 2009) (hereinafter referred to
as the principal Act),—

(i) clause (a) shall be re-numbered as
clause (aa) and before clause (aa) so re-
numbered, the following clause shall be
inserted, namely:—

“(a) “built up area” means all areas
which are built upon and essentially
forming part of the building/buildings and
includes,—

(i) floor area i.e. covered area of the
building/buildings in all floor levels
added together;

(ii) balcony/verandah/passages/
lobby;

(iii) mezzanine floor;

(iv) swimming pool whether covered
or uncovered;

(v) staircases including fire escape
staircase, ramps (internal and/or
external);

(vi) lift area at one level;

(vii) atrium/podium;

(viii) terraces at intermediate floors;
and

(ix) equipment room, generator room,
security room; but does not include areas
of open terraces on the top most floor of

the building/buildings, un-storeyed
porch, septic tanks, soak pits, sewage
treatment plants, man holes, drainage,
gutters, chambers, wells, fountains,
steps, water tanks, sumps, rain water
harvesting tanks, structures for
handling/sorting of waste having a
height of not more than 2.5 meters and
having opening on at least two sides,
pump house admeasuring an area not
exceeding six square meters, swing
frames, compounds and gates;”;

(ii) clause (d) shall be omitted;

(iii) after clause (i), the following clause
shall be inserted:—

“(ia) “other building” means a building
or structure other than residential
building, commercial building or
industrial building;”;

3. *Amendment of section 3.*— In section 3
of the principal Act,—

(i) after sub-section (1), the following
sub-section shall be inserted, namely:—

“(1A) On any construction to be
undertaken by any corporation or
undertaking constituted under the
Central or State enactment, or any State
Government, or local bodies on any land
specified in the Schedule hereto, there
shall be levied and paid a service charge
on infrastructure at the rates specified
in the said Schedule.”.

(ii) in sub-section (4), for the word “tax”,
wherever it occurs, the words “tax or
service charge” shall be substituted;

(iii) in sub-section (5), for the word “tax”,
wherever it occurs, the words “tax or
service charge” shall be substituted;

(iv) for sub-section (6), the following sub-
section shall be substituted, namely:—

“(6) The tax and service charge
collected by the Competent Authority
shall be credited into the Government
Treasury and shall be utilized for works
identified by the Government, such as,
provision of water, power and
development of other physical
infrastructure.”.

4. *Amendment of section 5.*— In the
principal Act,—

(i) in section 5 and in any other sections,
for the word “tax” wherever it occurs, the

Rate of infrastructure tax payable, per square meter of built up area										
	(1)	(2)	(3)	(4)						
	Residential building	Commercial building	Industrial building	Other Buildings						
	(A)	(B)	(A)	(B)	(C)	(D)	(E)			
(3) <i>Category C</i> Other Village Panchayat areas	NIL	Rs. 200/-	Rs. 400/-	Rs. 250/-	25% of the rate appli- cable to residen- tial building	50% of the rate appli- cable to indus- trial building	50% of the rate appli- cable to commer- cial building	Rs. 10,000/- per struc- ture	Rs. 200/-.	
(4) Service charge for buildings con- structed by any corporation or under- taking constituted under the Central or State enactment, or any State Govern- ment, or local bodies, in land/area specified above	NIL	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate speci- fied in respec- tive cat- egory above	75% of the rate appli- cable to resi- dential build- ing in respec- tive cat- egory above.	

Secretariat,
Porvorim, Goa.
Dated: 20-5-2013.

PRAMOD V. KAMAT,
Secretary to the Government of Goa,
Law Department (Legal Affairs).

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