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OFFICIAL GOVERNMENT OF GOA GAZETTE



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EXTRAORDINARY No. 4

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/3/2011-Fin(R&C)

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. FIN(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette (Extraordinary), Series I No. 52 dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in PART D, in sub-part "IV-Miscellaneous", in item 5, for clauses (a) and (b), the following clauses shall be respectively, substituted, namely:—

“(a) Indian made foreign liquor/foreign liquor sold in the State of Goa	₹ 1 per bulk litre.
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(b) Beer/wines sold in the State of Goa	₹ 1 per bulk litre”.
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This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 29th March, 2011.

Notification

30/1/2006-Fin(R&C)(17)

In exercise of the powers conferred by clauses (i) and (ii) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule 'I' appended to the said Act, as follows, namely:—

In Schedule 'I' appended to the said Act, for items (a) to (g) and entries against them, the following items and entries shall be substituted, namely:—

		Notification
“(a) Where the charge for luxury provided in a hotel is not exceeding ₹ 300/- per room per day	NIL.	4/5/2005-Fin(R&C)(86)
(b) Where the charge for luxury provided in a hotel is exceeding ₹ 300/- but does not exceed ₹ 2000/- per room per day	5%.	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’ and ‘E’ appended to the said Act, as follows, namely:—
(c) Where the charge for luxury provided in a hotel is exceeding ₹ 2,000/- but does not exceed ₹ 5000/- per room per day	8%.	I. In Schedule ‘B’ appended to the said Act,—
(d) Where the charge for luxury provided in a hotel is exceeding ₹ 5,000/- per room per day	10%”.	(i) after entry at serial number (33), the following entry shall be inserted, namely:—
(e) Where the hotel is a club or any other entity wherein luxury provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership	five paise in a rupee, with a deemed room receipt of ₹ 2,000/- per room per day.	“(34) Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding liquefied petroleum gas for domestic use.”; (ii) for the existing entry at serial number (57), the following entry shall be substituted, namely:— “(57),— Fibers of all types and fiber waste including jute and other textile based fibers, but excluding coconut fiber.”;
(f) Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) are leased by the hotelier to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charges for such room exceeds ₹ 300/- per day	5%”.	II. In Schedule ‘C’ appended to the said Act,— (i) against entry at serial number (1), in column (3), for the figures “20%”, the figures “22%” shall be substituted; (ii) against entry at serial number (4), in column (3), for the figures “18%”, the figures “20%” shall be substituted; (iii) against entry at serial number (6), in column (3), for the figures “20%”, the figures “22%” shall be substituted; (iv) against entry at serial number (8), in column (3), for the figures “20%”, the figures “22%” shall be substituted;

This Notification shall come into force with effect from 1st day of April, 2011.

By order and in the name of the Governor of Goa.

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2011.

(v) at serial number (13), in column (2), for the expression “Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre and consumer durables costing ₹ 30,000/- and above, per item”, the expression “Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre, Bath Tub and consumer durables costing ₹ 30,000/- and above, per item” shall be substituted;

(vi) at serial number (14), in column (2), for the words "Works Contract", the expression "Goods utilized in execution of works contract other than the declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)" shall be substituted;

(vii) the entry against serial number (16) shall be omitted;

(viii) after entry at serial number (18), the following entries shall be inserted, namely:—

- | | |
|---|-------|
| “(19) Marble and Granite,
including tiles of marble
and granite | 15%”. |
| (20) Footwear costing ₹ 2,000/-
and above | 15%. |
| (21) Tobacco, manufactured
tobacco and products
thereof including cigar
and cigarettes but exclu-
ding those covered by
entry (66) of Schedule 'D'”; | 20%. |

III. In Schedule 'D' appended to the said Act, for the existing entry at serial number (4), the following entry shall be substituted, namely:—

“(4) Animal feed to include supplement and husk of pulses (concentrates and additives), wheat bran, cotton seed oil cake and de-oiled cake.”;

IV. In Schedule 'E' appended to the said Act,—

(i) against entry at serial number (3), in column (4), for the figures "4%", the figures "5%" shall be substituted;

(ii) for the existing entries against serial number (6), the following entries shall be substituted, namely:—

- | | |
|---|---------------------------------------|
| “(6) Sale of cooked food
and non-alcoholic
beverages by
shacks allotted by
Tourism Department | ₹ 10 Lacs
₹ 10,000/-
per year”. |
|---|---------------------------------------|

This Notification shall come into force with effect from 1st day of April, 2011.

By order and in the name of the Governor of Goa.

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2011.

Notification

30/1/2006-Fin(R&C)(18)

In exercise of the powers conferred by sub-section (2) of section 5B of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule 'III' appended to the said Act, as follows, namely:—

In Schedule 'III' appended to the said Act, for the existing entries at serial numbers (1) and (2), the following entries shall be substituted, namely:—

- | | |
|---|--------------------------|
| “(1) Where proprietor provides
accommodation for
commercial
purposes | 5% of the
receipt. |
| (2) Where proprietor provides
accommodation with
luxuries for other purpose:— | |
| (i) Not exceeding ₹ 10,000/-
per day per event | NIL. |
| (ii) Exceeding ₹ 10,000/- per
day per event but not
exceeding ₹ 30,000/-
per day per event | 10% of the
receipt. |
| (iii) Exceeding ₹ 30,000/- per
day per event | 15% of the
receipt.”. |

This Notification shall come into force with effect from 1st day of April, 2011.

By order and in the name of the Governor of Goa.

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2011.

Notification

3/2/2006-Fin(R&C)(11)

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

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

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

- | | |
|---|--|
| (a) On payment for admission not exceeding ₹ 50/- | Nil. |
| (b) On payment for admission exceeding ₹ 50/- | 25% of the amount paid for admission". |

This Notification shall come into force with effect from 1st day of April, 2011.

By order and in the name of the Governor of Goa.

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2011.

Office of the Commissioner of Commercial Taxes

Notification

CCT/12-2/10-11/15

In exercise of the powers conferred by the third proviso to sub-section (3) of section 29 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act"), I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, Government of Goa, hereby extend the period of assessment for the financial year 2008-09 by six months with effect from 1st April, 2011. All assessments for the year 2008-09 shall accordingly be completed on or before 30th September, 2011.

Vallabh K. Kamat, Commissioner of Commercial Taxes.

Panaji, 29th March, 2011.