

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 2

GOVERNMENT OF GOA
Department of Home

Home—General Division

Notification

21/9/2012-HD(G)

- Ref.: (1) Notification No. 2/20/92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995.
- (2) Notification No. 2/20/92-HD(G) dated 16-10-1996, published in the Official Gazette, Series I No. 33 dated 14-11-1996.
- (3) Notification No. 2/20/92-HD(G) dated 29-04-1997, published in the Official Gazette, Series I No. 14 dated 3-7-1997.
- (4) Notification No. 2/20/92-HD(G) dated 27-8-1997, published in the Official Gazette, Series I No. 25 dated 18-9-1997.
- (5) Notification No. 2/20/92-HD(G) dated 30-11-1999, published in the Official Gazette, Series I No. 37 dated 9-12-1999.
- (6) Notification No. 2/20/92-HD(G) dated 20-12-1999, published in the Official Gazette, Series I No. 42 dated 13-1-2000.
- (7) Notification No. 2/20/92-HD(G) dated 02-05-2000, published in the Official

Gazette, Extraordinary No. 3, Series I No. 4 dated 02-05-2000.

- (8) Notification No. 2/1/2001-HD(G) dated 26-07-2001, published in the Official Gazette, Series I No. 20 dated 16-08-2001.
- (9) Notification No. 2/1/2001-HD(G) dated 29-11-2002, published in the Official Gazette, Series I No. 39 dated 26-12-2002.
- (10) Notification No. 2/1/2001-HD(G) dated 24-07-2003, published in the Official Gazette, Extraordinary, Series I No. 17 dated 24-07-2003.
- (11) Notification No. 2/1/2001-HD(G) dated 05-01-2004, published in the Official Gazette, Extraordinary, Series I No. 40 dated 05-01-2004.
- (12) Notification No. 2/1/2001-HD(G) dated 12-02-2004, published in the Official Gazette, Extraordinary, Series I No. 46 dated 16-02-2004.
- (13) Notification No. 2/1/2001-HD(G) dated 30-03-2004, published in the Official Gazette, Extraordinary No. 4 Series I No. 52 dated 31-03-2004.
- (14) Notification No. 2/1/2001-HD(G) dated 08-01-2007, published in the Official Gazette, Extraordinary No. 2 Series I No. 41 dated 15-01-2007.

(15) Notification No. 2/1/2001-HD(G) dated 22-07-2009, published in the Official Gazette, Extraordinary, Series I No. 17 dated 23-07-2009.

(16) Notification No. 2/1/2001-HD(G) dated 31-03-2011, published in the Official Gazette, Extraordinary, Series I No. 1 dated 07-04-2011.

(17) Notification No. 2/1/2001-HD(G) dated 04-11-2011, published in the Official Gazette, Series I No. 32 dated 10-11-2011.

(18) Notification No. 2/1/2001-HD(G) dated 25-05-2012, published in the Official Gazette, Series I No. 9 dated 31-05-2012.

In exercise of the powers conferred by section 13 A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), 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. 2-20-92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995 (hereinafter referred to as the "principal Notification"), as follows:—

In the principal Notification, in Condition 5, clause (xii) thereof, shall be omitted.

This Notification shall come into force with immediate effect.

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

Neetal P. Amonkar, Under Secretary (Home).

Porvorim, 11th September, 2012.



Department of Law & Judiciary

Legal Affairs Division

Notification

7/12/2012-LA

The Goa Tax on Luxuries (Twelfth Amendment) Act, 2012 (Goa Act 17 of 2012),

which has been passed by the Legislative Assembly of Goa on 06-8-2012 and assented to by the Governor of Goa on 7-9-2012, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 12th September, 2012.

The Goa Tax on Luxuries
(Twelfth Amendment) Act, 2012

(Goa Act 17 of 2012) [7-9-2012]

AN

ACT

further to amend the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988).

Be it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Twelfth Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 25th day of May, 2012.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Luxuries Act, 1988 (Act No. 17 of 1988) (hereinafter referred to as the "principal Act"),—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) ‘accommodation provided for commercial purpose’ means a building or part of a building including open space with or without tents or any enclosure erected for giving on hire, or space where accommodation is provided for trade fair, exhibitions, demonstrations, promotions, conferences, sales, services, etc.;

Explanation.— An accommodation provided for regular sales or any other activities mentioned hereinbefore in a

mall, a bazaar or any such arrangements including accommodation on 'leave and licence' basis shall be deemed to be 'accommodation provided for commercial purpose';";

(ii) for clause (aa), the following clause shall be substituted, namely:—

"(aa) 'accommodation with luxuries provided for other purposes' means a building or part of a building or a part of any hotel, community hall, marriage and cultural halls, lawns and open spaces, or any such enclosures or mandap, but excluding Agarshala and halls attached to religious institutions, let on hire by proprietor, for holding social or cultural functions like, marriages, get togethers, parties, receptions, cultural programmes, etc., with services, including like providing furniture, entertainment, sound system, decorations, illumination, pandal, etc., but excluding services like supplying food and beverages, for monetary consideration;";

(iii) in clause (b), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

"(iv) the activity of providing services in relation to health fitness and other related services and includes services provided in beauty parlours, spa or health spa, health club, etc.;";

(iv) for clause (ee), the following clause shall be substituted, namely:—

"(ee) 'luxuries' means services specified in the Schedules, ministering the enjoyment, comfort or pleasure to its users and includes the services provided in beauty parlours, spa or health spa, health club, etc.;";

(v) for clause (ii), the following clause shall be substituted, namely:—

"(ii) 'proprietor' in relation to accommodation provided for commercial

purposes or accommodation with luxuries provided for other purposes or in relation to services provided in beauty parlours, spa or health spa, health club, etc., includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or of a beauty parlour, spa or health spa, health club, etc., or of an open space provided to conduct the business, as the case may be;";

(vi) in clause (j), after the words "accommodation with luxuries provided for other purposes", the expression "or for services provided in beauty parlours, spa or health spa, health club, etc." shall be inserted;

(vii) in clause (p), before the words "during a year", the expression "or for services provided in beauty parlours, spa or health spa, health club, etc." shall be inserted.

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

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) There shall be levied a tax on the turnover of receipts of a proprietor of a beauty parlour, spa or health spa, health club, etc., at the rates provided in Schedule IV hereto.";

(ii) in sub-section (7), in clause (i), in sub-clause (b), for the word "Schedule", wherever it occurs, the expression "Schedule I or Schedule IV" shall be substituted.

4. *Amendment of Schedule II.*— In Schedule II to the principal Act, under the word "Proprietor", after entry at serial number (2), the following entry shall be inserted, namely:—

"(3) Services provided in beauty parlours, spa or health spa, health club, etc. Rs. 2000/-."

5. *Insertion of new Schedule IV.*— After Schedule III to the principal Act, the following Schedule shall be inserted, namely:—

“SCHEDULE IV

[See sub-section (2A) of section 5]

Sr. No.	Turnover of Receipts	Rate of Tax
(i)	For providing services in beauty parlours, spa or health spa, health club, etc., having air-conditioning facility, whose turnover is above Rs. 5.00 lakhs per annum	10%

6. *Repeal and Saving.*— (1) The Goa Tax on Luxuries (Amendment) Ordinance, 2012 (Ordinance No. 3 of 2012) is hereby repealed.

(2) Notwithstanding the repeal of the Goa Tax on Luxuries (Amendment) Ordinance, 2012 (Ordinance No. 3 of 2012), anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat, PRAMOD V. KAMAT
Porvorim-Goa. Secretary to the Govt. of Goa,
Dated: 12-9-2012. Law Department (Legal Affairs).

Notification

7/16/2012-LA

The Goa Public Gambling (Amendment) Act, 2012 (Goa Act 18 of 2012), which has been passed by the Legislative Assembly of Goa on 08-8-2012 and assented to by the Governor of Goa on 7-9-2012, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).
Porvorim, 12th September, 2012.

The Goa Public Gambling (Amendment)
Act, 2012

(Goa Act 18 of 2012) [7-9-2012]

AN

ACT

further to amend the Goa Public Gambling Act, 1976 (Act No. 14 of 1976).

Be it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Public Gambling (Amendment) Act, 2012.

(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 Public Gambling Act, 1976 (Act No. 14 of 1976) (hereinafter referred to as the “principal Act”),—

(i) after clause (1), the following clause shall be inserted, namely:—

“(1A) “Five Star Hotel” means a Five Star Hotel categorized and certified as such by the Government of India”.

(ii) after clause (2), the following clause shall be inserted, namely:—

(2A) “Gaming Commissioner” means Gaming Commissioner appointed under section 13C;

(iii) after clause (5), the following clauses shall be inserted, namely:—

(6) “prescribed” means prescribed by rules made under this Act;

(7) “tourist” means a person or a group of persons, who have attained the age of 21 years, including pilgrims who are on a visit to the State of Goa, and not domiciled or permanently residing in the State of Goa, holding a valid tourist permit issued under this Act;

(8) “Tourist permit” means Tourist Permit issued to tourist by Gaming Commissioner, authorizing him to enter the place or area designated under section 13B where the game/games as authorized under section 13A are actually conducted;

(9) “Vessel” means and includes any ship, boat, duly registered with the Captain of

Ports, Goa, under the Inland Vessels Act, 1917 (Act 1 of 1917), or registered with the Director General of Shipping.”.

3. *Amendment of section 5.*— In clause (a) of sub-section (1) of section 5 of the principal Act, the words “Gaming Commissioner or” shall be inserted at the end.

4. *Insertion of new sections.*— After section 13A of the principal Act, the following sections shall be inserted, namely:—

“13B. *Places or areas for gaming.*— (1) Except the places or areas as may be designated by the Government, by a notification issued in this regard in the Official Gazette, for conducting game/games as authorized under sub-section (1) of section 13A, no game/games shall be conducted at any other place or area in the State of Goa or on board in vessel within the territorial waters of the State of Goa.

(2) The Government may, in the notification issued under sub-section (1), specify the total number of vessels which may operate in such designated areas.

13C. *Appointment of Gaming Commissioner.*— The Government may, by notification in the Official Gazette, appoint an officer or an authority to be Gaming Commissioner.

13D. *Powers, duties and functions of the Gaming Commissioner.*— The powers, duties and functions of the Gaming Commissioner shall be,—

(a) to keep a check and exercise overall control over the games conducted in the designated places or areas;

(b) to maintain the register, records, documents in connection with the games conducted in the designated places or areas;

(c) subject to such rules as may be framed by the Government in this behalf, to regulate the gaming authorized under sub-section (1) of section 13A;

(d) to order closure, to seal any place in a Five Star Hotel or to take custody of any vessel, and while exercising this power, the Commissioner shall make an inventory of all the items/things of which the custody is taken of;

(e) to issue tourist permit to a tourist desirous of entering the place or area where the game/games as authorized under section 13A are actually conducted;

(f) to issue permissions in such form as may be prescribed, to any person, agency, hotel holding valid registration under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act No. 10 of 1982), for issuing tourist permits; and

(g) to exercise such other powers, perform such other duties and discharge such other functions, as laid down in this Act or as may be prescribed.

13E. *Transfer of licence.*— (1) Except as provided in sub-section (2), no person shall transfer a licence obtained under provisions of this Act to conduct game/games, to any other person.

(2) Subject to such conditions and restrictions as may be laid down in this behalf, the Government may, upon a request of the licensee to that effect, by order, transfer a licence in the name of any other person, on payment of such fees as may be prescribed.

13F. *Powers of the Government.*— (1) The Government may, by notification in the Official Gazette, specify the rates of fee that may be levied for conducting game/games authorized under sub-section (1) of section 13A.

(2) Such fee when levied shall be collected in accordance with the rules made under this Act.

(3) The Government may, subject to such conditions and restrictions as may be laid down in this behalf, regulate entry of the

persons in a place or area as designated under sub-section (1) of section 13B.

(4) The Government may give such directions to the Gaming Commissioner, as it deems fit.

13G. *Entry to place or area designated under section 13B.*— (1) No person other than a tourist shall have entry to the place or area where the game/games as authorized under section 13A are actually conducted:

Provided that bonafide staff of a Five Star Hotel or a Vessel, who are engaged in operation and service to guests, shall not be prevented entry:

Provided further that a Government officer, while discharging an official duty, shall also not be prevented entry.

(2) Whoever without a valid tourist permit enters any place or area as referred to in sub-section (1), shall be liable to pay fine which is ten times of the amount of fee payable for the tourist permit.”.

13H. *Punishment.*— Whoever contravenes the provisions of section 13B and/or 13E shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine not less than rupees ten lakhs which may extend to rupees twenty lakhs, or with both.

13I. *Composition of certain offences.*— (1) Any offence punishable under sections 13G and 13H may before the institution of the prosecution, be compounded by the Gaming Commissioner, on payment to the Gaming Commissioner, for the credit to the Government, such sum as may be specified by the Gaming Commissioner, by an order issued in this behalf, not exceeding the maximum amount of fine which may be imposed for that offence:

Provided that the authorization granted under section 13A shall remain suspended till the payment of composition fee is made by the offender.

(2) Where an offence has been compounded under sub-section (1) no proceeding shall be taken against the offender in respect of the offence so compounded and such composition shall not be subject to any appeal.

13J. *Attachment/Confiscation.*— (1) The premises or the vessel wherein the contravention as mentioned in section 13B and/or 13E has taken place shall be liable for attachment/confiscation, as the case may be.

(2) When anything is confiscated under sub-section (1), it shall thereupon vest in the Government.

13K. *Appeal.*— (1) An appeal shall lie to the Government against any order passed by the Gaming Commissioner.

(2) All appeals pending before the Goa Administrative Tribunal constituted under the Goa Administrative Tribunal Act, 1965 (Act No. 6 of 1965) as on the date of commencement of the Goa Public Gambling (Amendment) Act, 2012, shall stand transferred to the Government.

13L. *Jurisdiction of Civil Court barred.*— No Civil Court shall entertain, try, dispose of any matter arising out of any order, direction, rules, issued/framed under this Act.

5. *Insertion of new section 17A.*— After section 17 of the principal Act, the following section shall be inserted, namely:—

“17A. *Power to make rules.*— (1) The Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the power conferred by sub-section (1), the Government may make rules,—

(a) under section 13D(c), to regulate the gaming authorized under sub-section (1) of section 13A;

(b) under section 13D(f), the form of permission;

(c) under section 13D(g), other powers, duties and functions of the Gaming Commissioner;

(d) under section 13E(2), the fees to be paid for transfer of license;

(e) under section 13F(2), the manner of collection of fees;

(f) any other matter which is required to be or may be prescribed.

(3) All rules made under this Act shall be published in the Official Gazette and shall, as soon as may be after they are made, be laid before the Legislative Assembly of Goa

while it is in session for a total period of not less than fourteen days, which may be comprised in one session or two or more successive sessions, and shall, unless some later date is appointed, take effect from the date of their publication in the Official Gazette subject to such modification or annulment as the Legislative Assembly of Goa may, during the said period, agree to make, so however, that any such modification or annulment, shall be without prejudice to the validity of anything previously done thereunder.”.

Secretariat,
Porvorim-Goa.

PRAMOD V. KAMAT
Secretary to the Govt. of Goa,
Dated: 12-9-2012. Law Department (Legal Affairs).

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 7.00