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SERIES I No. 39

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue and Control Division

Notification

30/1/2006-Fin(R&C) (16)

In exercise of the powers conferred by section 45 read with sections 26 and 27 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Tax on Luxuries Rules, 1988, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Tax on Luxuries (Sixth Amendment) Rules, 2010.

(2) They shall come into force at once.

2. *Amendment of rule 2.*— In the Goa Tax on Luxuries Rules, 1988 (hereinafter referred to as the “principal Rules”),

(i) in rule 2 and in other rules and in the Schedule I to the principal Rules, except in rule 3 and 42, for the word “hotelier”, wherever it occurs, the expression “hotelier or proprietor, as the case may be”, shall be substituted;

(ii) in rule 2,—

(I) for clause (f), the following clause shall be substituted, namely:—

“(f) “Accounting year” means the period from 1st of April to 31st of March;”;

(II) in clause (n),

(a) in sub-clause (i), the word “and” shall be omitted;

(b) sub-clause (ii) shall be omitted.

3. *Amendment of rule 3.*— In rule 3 of the principal Rules, after sub-rule (2), the following sub-rules shall be inserted, namely:—

“(3) —Every proprietor providing accommodation for commercial purposes shall maintain a register of such accommodation in Form LUX 21 hereto. Abstract of such register, in Form LUX 22 hereto, shall be furnished every month to his registering authority alongwith the copies of the challan showing payment made.

(4) Every proprietor providing accommodation with luxuries for other purposes shall maintain a register of such luxuries in Form LUX 23 hereto. Abstract of such register, in Form LUX 24 hereto, shall be furnished every month to his registering authority alongwith the copies of the challan showing payment made.

(5) Where the proprietor accepts amount upon advance bookings, the tax due on the amount so received shall be paid forthwith and the tax due on the balance amount shall

be paid after such luxuries or accommodation are provided upon indicating the reference of the tax already paid on advance bookings. Details of advance bookings be recorded in the register, date-wise, in Form LUX 25 hereto and abstract of such register be made available to the Appropriate Assessing Authority alongwith the quarterly returns”.

4. *Amendment of rule 4.*— In rule 4 of the principal Rules,—

(i) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

“(1) Every application for registration under section 9 of the Act shall be made in Form LUX 4 hereto by a hotelier or a proprietor, as the case may be, within a period of thirty days from the date on which such hotelier or proprietor first becomes liable to pay the tax, upon payment of registration fees as provided in Schedule II to the Act.

(2) The hotelier or proprietor, who has more than one place of business, whether within the jurisdiction of the same registering authority or different registering authorities, shall make an application for registration under single registration form through his head office to the registering authority in whose jurisdiction his head office is located. The application shall be accompanied with a declaration in Form LUX 4A hereto giving details of all such places and room capacity of each of such additional places”.

(ii) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(2A) — Notwithstanding anything contained in sub-rules (1) and (2) above, every hotelier or proprietor who provides accommodation for commercial purposes (other than those provided on monthly rental by agreements) and/or accommodation with luxuries provided for other purposes within the hotel already registered under section 9 of the Act, shall not separately register for each activity but provide such details by declaration in Form LUX 4A within 30 days from the

date of publication of the Goa Tax on Luxuries (Sixth Amendment) Rules, 2010”.

5. *Amendment of rule 5.*— In rule 5 of the principal Rules,—

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) Certificate of registration shall be issued in Form LUX 5 in respect of hotel business and in Form LUX-26 in respect of business providing accommodation for commercial purposes and for accommodation with luxuries provided for other purposes”.

(ii) in sub-rule (3), in clause (a), for sub-clauses (i) and (ii), the following shall be substituted, namely:—

“(i) – if it was made within a period specified in sub-rule (1) of rule 4 or a declaration filed as provided in sub-rule (2A) of said rule, it shall take effect from the date on which the hotelier or the proprietor, as the case may be, becomes liable for registration under the Act;

(ii) – if it was made within the time specified in sub-section (6) of section 8, it shall take effect from the date on which the hotelier or the proprietor, as the case may be, becomes liable to pay tax under the said sub-section;”.

6. *Amendment of rule 6A.*— In rule 6A of the principal Rules,— (i) in sub-rule (2), after the expression “declaration in Form LUX I” and before the word “hereto”, the expression “and/or in Form LUX 4A” shall be inserted;

(ii) sub-rule (3) shall be omitted;

(iii) in sub-rule (4), after the expression “in Form LUX 5” and before the expression, “by making necessary endorsement”, the expression “or in Form LUX 25” shall be inserted.

7. *Amendment of rule 7.*— In rule 7 of the principal Rules, sub-rule (4) thereof shall be omitted.

8. *Amendment of rule 11.*— For rule 11 of the principal Rules, the following rule shall be substituted, namely:—

“11. Payment of tax and filing of returns of turnover.—

(1) registered hoteliers and other hoteliers and proprietors, who are liable to pay tax and who are required to do so by the appropriate assessing authority by notice in writing, shall pay the tax under the Act for every month within 25 days from the end of the month. The payment shall be made into appropriate Government treasury:

Provided that a registered hotelier whose monthly tax liability exceeds Rs. 1.00 lakh (rupees one lakh) shall, from such date as the Government may, by notification in the Official Gazette, specify, make payment of tax exclusively online either through cyber treasury as may be notified by the Government or through any electronic system followed by a bank as notified by the Government or any branch of such bank.

(2) (i) A return to be furnished by a hotelier or proprietor under sub-section (2) of section 13 of the Act shall be in Form LUX 8 hereto.

(ii) A return to be furnished by a proprietor providing accommodation for commercial purposes shall be in Form LUX 8B and a return for providing accommodation with luxuries for other purposes shall be in Form LUX 8A:

Provided that any registered hotelier or proprietor providing multiple services of accommodation and/or other luxuries under single registration, he shall file returns in different forms as specified above.

(iii) The returns shall be furnished quarterly within 30 days from the close of a quarter:

Provided that the Commissioner may, in certain cases for better compliance of the tax returns, by an order made in this behalf, accept returns beyond said 30 days but not later than

60 days from the close of a quarter without payment of any penalty therefor.

(iv) A return as specified in clauses (i), (ii) or (iii) shall be accompanied by challans in proof of payment of tax in respect of each of the month during a quarter. In case tax payment is effected through cyber-treasury as notified by the Government or through any of the electronic systems (e-payment) available within a bank as notified by the Government or a branch of such bank, then, such payments be listed in the returns as per the acknowledgement received for every such e-payment.

(v) The registered hotelier or the proprietor whose average monthly tax liability exceeds Rs. 1.00 lakh (rupees one lakh) shall, from such date as the Government may, by notification in the Official Gazette, specify, file his quarterly returns exclusively online through electronic systems by availing a system code number from the office of the Commissioner, for filing such return.

(vi) The registered hotelier or proprietor whose monthly tax liability does not exceed Rs. 10,000/- (Rupees ten thousand) may opt to file his return annually, within thirty days from the close of a year. However, his payment of tax shall be in accordance with sub-rule (1) above.

(vii) All returns of turnover shall be verified and signed by the registered hotelier or proprietor, as the case may be, or by the person as duly authorized by him in this behalf, and shall be furnished to the appropriate assessing authority together with the receipt for payments made in the appropriate Government treasury for the tax due.

(3) An unregistered hotelier or proprietor on whom a notice has been served under sub-section (2) of section 13 of the Act shall furnish to the Appropriate Assessing Authority, within 30 days from the date of such notice, a return of turnover in Form LUX 8 or LUX 8A or LUX 8B, as the case may be, giving the required particulars”.

9. *Amendment of rule 13.*— In rule 13 of the principal Rules, in sub-rule (1), after the expression “Form LUX 8” and before the expression “or Form LUX 8B”, the expression “or Form LUX 8A” shall be inserted.

10. *Insertion of new rule 27A.*— After rule 27 of the principal Rules, the following rules shall be inserted, namely:—

“27 A. Production of Audit Report.—

(1) Every hotelier or proprietor, who is liable to pay tax, and whose receipts of turnover exceeds rupees one crore in a year, shall get his accounts audited by a Chartered Accountant and furnish to the appropriate

assessing authority a copy thereof within a period of ten months from the close of the year or close of the business, whichever is earlier, in Form LUX-27 hereto.

(2) Whenever such audit report is not filed within the time specified, the hotelier or proprietor shall be liable to pay the penalty for the delay in furnishing of the report at the rate of one hundred rupees per day of delay, subject to maximum of rupees twenty five thousand per year, which shall be paid before furnishing of report.”.

11. *Amendment of Form LUX 4.*— For Form LUX — 4 appended to the principal Rules, the following Form shall be substituted, namely:—

“FORM LUX – 4
[See rule 4(1) and (4)]

To,
The Registering Authority,
.....,
.....

(1)* I/We carry on the business known asand provide residential accommodation to guests in our Hotel and also other luxuries.

* I am the Managing trustee or the Secretary of the social or religious institution, providing services of either accommodation for commercial purposes or accommodation with luxuries for other purposes.

(2) I/We apply herewith for registration under Section 9 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988). The details of our establishment are as follows:

(3) Status:

Nature of Business/Luxuries liable to tax for which registration is sought.

(i) Hotels: (1) No. of Rooms
(2)
(3)
(4)

(ii) Nature of others Luxuries: Name of the premises
Halls/Lawns/open spaces, conference rooms, open terrace)

(1)
(2)
(3)
(4)

(4) Details of Owners/Partners/Directors/Custodians/Managing Trustees of the premises offered for Luxuries and their addresses:

Surname	Name	Father's/Husband's Name	Age	Designation	Permanent Address
1	2	3	4	5	6

(5) The business was formally registered under R/C No.
and the same is succeeded by me/us effective from (Details furnished separately)

(6) Date of commencement of business/likely commencement of business:

(7) Registered office :

(i) Address :

(ii) Phone No. (Land-line) :

(iii) Person in-charge—Contact No. (M) :

(8) Additional places of business : (If any)

(9) Accounts of the Business are kept in the language.

(10) Photographs of the persons listed in Sr. Item No. 4 are furnished herein.

(11) I/We have following additional places of business

	Name	Address
(i)
(ii)
(iii)
(iv)

(12) We have deposited Rs. as registered fee, by challan dated
..... (copy enclosed).

(13) The above statements are true to the best of my knowledge and belief.

Dated: / /

For M/s.

Place:

(Authorised Signatory Status)

*Strike out what is not necessary.

Photographs:

--	--	--	--	--	--

For Office use only

- (14) (i) Date on which called :
(ii) Place at which called :
(iii) Officer before whom called :

Acknowledgement

Received from an application in Form
4 for registration under Section 9 of the Goa Tax on Luxuries Act, 1988.

Sr. No.

Dated on which called

Place at which called

Officer before whom called

Signature of receiving Officer
Stamp".-

.....

12. Insertion of new Form LUX-4A.— After Form LUX-4 appended to the principal Rules, the following Form shall be inserted, namely:—

“FORM LUX- 4A
[See sub-rule (2) and sub-rule (2A) of rule 4]

Declaration by the hotelier in support of his application for registration u/s 9(2)/application of renewal of registration u/s 9A of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)

- (i) Name of the hotelier (applicant) :
(Name of the Company or Name of the Firm or Name of the individual owner)
- (2) Status of the applicant :
- (3) Names of the hotel and its location in the State of Goa :

	Name	Place
(i)		
(ii)		
(iii)		
(iv)		

- 4. (a) Registration under the Goa Value Added Tax Act, 2005
TIN : Validity
- (b) Registration under the Goa Tax on Entry of Goods Act, 2000
..... Validity
- (c) Registration under the Tax on Goa Luxuries Act, 1988;
..... Validity
(In case of renewal of license)
- (d) Registration under the Goa Registration of Goa Tourist Trade Act, 1982:
..... Validity
- (e) Registration under the Goa Excise Duty Act, 1964:
..... Validity
- (f) Registration under Goa Entertainment Tax Act, 1964:
..... Validity
- (g) NOC either from Municipality or from Panchayat to operate hotel:
.....

(5) Total number of rooms:

Separately in each hotel	Total	Suites	Rooms	Single occupancy	Double occupancy	Triple and above occupancy	Dormitory
Name of the hotel							
(i)							
(ii)							
(iii)							
(iv)							

- (5A) Total number of Conference halls and Commercial Lawns within the hotel property.
Name Capacity
.....
.....

- (5B) (i) Whether it has casino license: Yes/No
 (ii) If yes, Casino license No. and its validity :
 (iii) Whether Casino is run by the hotelier or leased. If leased, please furnish the details of such operator.....
- (5C) Names of restaurant operating in the hotel/hotels :
 Give details :
 (i)
 (ii)
 (iii)
 (iv)
- (5D) Whether restaurants are run by the hotelier or leases. If leased, please furnish details of the contractors and his VAT TIN :

- (6) Normal room tariff :

 (If tariff card is printed, please furnish a copy for reference)
- (7) Registration/Renewal fees
 paid :
 Challan dated : Amount paid :
 Last renewal is/was valid upto
- I/We, hereby declare that the information furnished under item No. 1 to 7 of this declaration, is true and correct to the best of my knowledge and the records available with me/us, in this regard.

Place : _____ For M/s. _____
 Dated : _____

 Authorized Signatory"

13. Insertion of new Form LUX-8A.— After Form LUX-8 appended to the principal Rules, the following Form shall be inserted, namely:—

“FORM LUX-8A

[See clause (ii) of sub-rule (2) of rule 11]

Quarterly returns of turnover of receipts of proprietor providing accommodation with luxuries for other purposes.

- (1) Name of the proprietor:
 (2) Address of the proprietor:
 (3) Actual place of business:

Name of the premises event	Charges per day per
(i)	
(ii)	
(iii)	
(iv)	
(v)	

(4) Luxury Tax Registration No.
 Validity

(4.1) Last renewal fees paid : Rs. on

(5) VAT registration No. TIN
 Valid upto :

(5.1) Last renewal fees paid : Rs. on

- (6) Period of returns : From 1st to
- (7) Turnover of receipts during the quarter and tax paid :
- (i) Gross receipts : Rs.
Period :
- (ii) Receipts exempt from tax, where Rs. the charges per event per day is not exceeding Rs. 8000/-.
- (iii) Taxable receipts
Rs.
- (iv) Tax payable @ 10%
Rs.
- (v) Tax paid
Rs.
- (8) Challans enclosed to the returns :
- | | Month | Dated | Amount |
|-------|-------|-------|--------|
| (i) | | | |
| (ii) | | | |
| (iii) | | | |
| (iv) | | | |

I/We hereby declare that the above statement is true and correct to the best of my/our knowledge and belief.

Place :

Signature
(Authorized Signatory)
Status"

Dated :

14. Insertion of new Forms LUX-21 to LUX-26.— After Form LUX-20 appended to the principal Rules, the following Forms shall be inserted, namely:—

"FORM LUX-21
[See rule 3(3)]

Daily account of occupancy of accomodation provided for commercial purposes

- (1) Name of the proprietor :
Registration No. :
- (2) Name of the hotel/building/yard/shop or open premises and its address :
.....
.....
- (3) Month :

Sr. No.	Person to whom issued	Purpose	Period of occupancy	Bill No.	Rate charged per day	Total receipts	Tax payable	Tax paid	Remarks
1	2	3	4	5	6	7	8	9	10
1									
2									
3									
4									
5									

I/We hereby declare that the information furnished hereinabove in this declaration is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

Place : _____ For M/s. _____
 Dated : _____

 Authorized Signatory
 Status

FORM LUX-22
 [See rule 3(3)]

Abstract of monthly occupancy as per register in Form LUX 21 in respect of accommodation provided for commercial purposes

Registration No. :

Month	Total number of occupancies during the month	Total receipts as per register	Tax payable	Tax paid
1	2	3	4	5

Total number of challans enclosed : _____

I/We hereby declare that the information furnished in this form is true and correct and to the best of my knowledge and as per the records available with me/us in this regard.

Place : _____ For M/s. _____
 Dated : / / _____

 Proprietor/Partner/Director

FORM LUX-23
 [See rule 3(4)]

Daily account of occupancy of the premises/accommodation with luxuries provided for other purposes

Name of the owner/proprietor :

Name of the premises where accommodation with luxuries provided for other purposes :

Address of the premises :

Month :

Sr. No.	Name of the premises	Name of the person to whom given	Rate per day	Period of occupancy	No. of days	Date of event	Amount received	Tax charged	Total amount received	Signature of guest occupying accommodation	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											
3											
4											
5											

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

For M/s. _____

Place :

Dated : / /

Proprietor/Partner/Director

FORM LUX-24
[See rule 3(4)]

Abstract of the monthly occupancy of the accommodation with luxuries provided for other purposes

Name of the owner/proprietor :

Name of the premises where accommodation provided with luxuries for other purposes :

Registration No. :

Month	Total number of events during the month	Total amount received as luxury	Total tax collected	Luxury tax paid to Government	Date of challan	Remarks
1	2	3	4	5	6	7

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

Signature _____

Place :

Dated : / /

Name _____

Designation _____

FORM LUX-25

[See rule 3(5)]

Advance collected towards booking of premises/accommodation with luxuries
provided for other purposes

Name of the owner/proprietor :

Name of the premises where accommodation
with luxuries provided for other purposes :

Address of the premises :

Month :

Sr. No.	Date of booking	Date of event	Name of the person	Purpose	Amount received	R/No.	Tax paid	Challan date
1	2	3	4	5	6	7	8	9

I/We hereby declare that the information furnished in this form is true and correct to the best of my knowledge and as per the records available with me/us in this regard.

For M/s. _____
Proprietor/Partner/Director

Place :

Dated : / /

FORM LUX-26

Certificate of Registration

[See rule 5(1)]

This is to certify that M/s./Shri having its registered office at is registered u/s 9(3) of Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) with effect from for providing accommodation for commercial purposes/providing accommodation with luxuries for other purposes.

M/s. /Shri is having following premises in Goa, which are used to perform the above business.

(i) Name :
Address :

(ii) Name :
Address :

(iii) Name :
Address :

Status of business : Individual, Partnership firm, Pvt. Ltd. Company, Ltd. Company, Society, UF, Social or Religious Institution, Community Hall, Semi-Government PSU, NGO's and others.

Liable from :

Valid upto :

Authorised person :

Contact telephone :

Dated :

Seal :

(Registering Authority)

Note : The registration certificate requires renewal every year, October - September. The renewal certificate shall be issued upon application for the purpose.

Renewal of Registration Certificate

The proprietor has paid renewal fees of Rs. (Rupees..... only). The validity of the R. C. is accordingly renewed from to

Date : (Registering Authority)

Renewal of Registration Certificate

The proprietor has paid renewal fees of Rs. (Rupees..... only). The validity of the R. C. is accordingly renewed from to

Date : (Registering Authority)

Renewal of Registration Certificate

The proprietor has paid renewal fees of Rs. (Rupees..... only). The validity of the R. C. is accordingly renewed from to

Date : (Registering Authority)

FORM - LUX - 27

Audit Report

[See rule 27A(1)]

(1) * I/We report that the satutory audit of (mentioned name and address of the hotelier/proprietor) holding Luxury Tax R. C. No. under the Goa Tax on Luxuries Act, 1988 was conducted by me/us/M/s., Chartered Accountants in pursuance of provisions of section of Act and we hereto annex a copy of our/their audit report dated along with all the annexure as follows:-

- (a) the audited profit and loss/income and expenditure account for year ended on 31st March
- (b) the audited balance sheet as at 31st March; and
- (c) documents declared by the said Act to be part of, or annexed to, the profit and loss/income and expenditure account and balance sheet.

(2) The particulars are given in PART - I hereto.

We report our observations/comments/discrepancies/inconsistencies, if any, as under:-

.....
.....

Subject to the above in our opinion and to the best of our information and according to the explanations given to us, the particulars given above and in PART - I and PART - II hereto are true and correct.

For
Chartered Accountant

Place : Name of Proprietor/Partner

Date : Membership No.

Address

.....

* Strike off whichever is not applicable.

PART - I

- (1) Name of the hotelier/proprietor :
- (2) Address (Principal place of business) :
- (3) Luxury Tax Registration Certificate No. :
- (4) Constitution of the hotelier/proprietor :
- (5) (a) Income Tax PAN :
- (b) Service Tax Registration No. :
- (c) VAT TIN :
- (6) Period under Audit :

- (7) Address of other places of business within the State :
(Name of the hotel and location) and capacity of each hotel

Name & address	Total capacity	Class of accommodation			
		Single	Double	Suites	Others
(a)					
(b)					
(c)					

- (7A) Details of renewal of registration certificate : R. C. valid upto
Reference of renewal fees paid :

- (8) Status of the hotelier/proprietor :
(9) Books of accounts maintained :
(in case, books of accounts are maintained in a computer system, mention the books of accounts generated by such computer system)
(10) Books of accounts examined :
(11) Method of accounting followed :

PART II

- (12) Gross Turnover during the year : (as per ledger)

- (i) Luxuries provided in a hotel : Rs.
(ii) Accommodation provided for commercial purposes : Rs.
(iii) Accommodations with luxuries provided for other purposes : Rs.
Total : Rs.

Note: Luxury provided in a hotel shall include other receipts collected from the guest incidental to hotel accommodation.

- (12A) Tax collected as per books :
Classification of tax
% : Rs.
% : Rs.
% : Rs.
% : Rs.
Total : Rs.

- (13) Receipts as per returns (1st April to 31st March)

Quarter	Gross receipts	Exempt receipts	Taxable turnover	Classified taxable turnover					Tax payable	Tax paid
				%	%	%	%			
1	2	3	4	5.1	5.2	5.3	5.4	5.5	6	7
Qtr. I										
Qtr. II										
Qtr. III										
Qtr. IV										
Total										

(13A) Tax paid :

Sr. No.	Month	Date of payment	Amount paid
1	2	3	4
1	April		
2	May		
3	June		
4	July		
5	August		
6	September		
7	October		
8	November		
9	December		
10	January		
11	February		
12	March		
	Total		

Total number of challans :

(14) Determination of taxable turnover and tax :

(i) Total turnover of receipts : Rs.

(ii) Less : Receipts exempted from tax :

(a) Where charge for the luxury provided in a hotel is less than the limit specified in entry (a) of Schedule I appended to the Act : Rs.

(b) Luxuries exempt by Notification issued under sub-section (1) of Section 21 of the Act (Give Luxury-wise details) : Rs.

(c) Accommodation with luxuries provided for other purposes, where charge is less than the amount specified in clause (i) of entry (2) of Schedule III appended to the Act : Rs.

(d) Any other (please specify the luxury) : Rs.

(iii) Taxable turnover : Rs.

(iv) Classification of taxable receipts and tax payable :

	Turnover (Rs.)	Tax (Rs.)
(a) Taxable @	%	
(b) Taxable @	%	
(c) Taxable @	%	
(d) Taxable @	%	
(e)		
(f)		
Total		

(v) Less : Tax paid as per returns : Rs.

(vi) Difference, if any, paid with the report : Rs.

I/We hereby certify that the above particulars are true and correct to the best of my/our knowledge and belief.

I/We hereby certify that the above particulars are verified and examined by me/us from the books of accounts and other relevant details produced for audit before me/us and the same are certified to be true and correct.

For M/s

(Name of the hotelier/proprietor)

.....
(Signature)

Authorised Signatory
Name & Designation

For M/s

(Chartered Accountant)

(Name & Designation)

Seal & Membership No.

Address :

Dated :

Place :

Date :

Place :

”.

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

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

Porvorim, 27th December, 2010.

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