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SERIES II No. 52

OFFICIAL GAZETTE



GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

No. 5/11/2008-Fin(R&C)(9)

- Read : (i) Government Notification No. 5/7/2000-FIN(R&C)(9) dated 06-12-2000, published in the Official Gazette, Series II No. 37 dated 14-12-2000.
- (ii) Government Notification No. 5/11/2008-Fin(R&C)(6) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 3, Series I No. 52 dated 01-04-2012.

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the "said Act") read with section 21 of the General Clauses Act, 1897 (Central Act No. 10 of 1897), the Government of Goa hereby amends the Government Notification No. 5/7/2000-FIN(R&C)(9) dated 06-12-2000, published in the Official Gazette, Series II No. 37 dated 14-12-2000 (hereinafter referred to as the "said Notification"), as follows:—

In the said Notification, in the TABLE, for the existing entries against serial numbers (1) and (2), the following entry shall be substituted, namely:—

"(1) Motor Vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles.....12.5%."

This Notification shall come into force with effect from 01-04-2013.

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

Ajit S. Pawaskar, Under Secretary Finance (R & C).

Porvorim, 31st March, 2013.

Notification

No. 5/11/2008-Fin(R&C)(12)

- Read: (i) Government Notification No. 5/11/2008-Fin(R&C)(7) dated 23-04-2012 published in the Official Gazette (Extraordinary No. 4), Series II No. 3 dated 24-04-2012.

In exercise of the powers conferred by sub-section (1) of section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the "said Act") and in supersession of the Government Notification No. 5/11/2008-Fin(R&C)(7) dated 23-04-2012, published in the Official Gazette (Extraordinary No. 4), Series II No. 3 dated 24-04-2012, the Government of Goa, being of the opinion that it is necessary in public interest so to do, hereby exempts the tax payable under the said Act, on the entry of raw material other than petroleum products, into a local area, for use in the manufacture of intermediate or finished products by the Small Scale Industrial Units other than liquor, alcohol, ferroalloys, steel melting, steel and chemical units, holding Permanent Registration Certificate issued by the Directorate of Industries, Trade and Commerce, Government of Goa:

Provided that Small Scale Industrial Unit which has obtained Provisional Registration and which is in the process of obtaining Permanent Registration Certificate shall also be entitled for the benefit of exemption under this Notification subject to production of Permanent Registration Certificate within two years from the date of provisional registration.

This Notification shall come into force with effect from 01-04-2013.

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

Ajit S. Pawaskar, Under Secretary Finance (R&C).

Porvorim, 31st March, 2013.

Notification

No. 30/1/2006-Fin(R&C) (26)

- Read : (i) Government Notification No. 30/1/2006-FIN(R&C)(14) dated 14-10-2010, published in the Official Gazette (Extraordinary), Series II No. 29 dated 14-10-2010.
- (ii) Government Notification No. 30/1/2006-Fin(R&C) (20) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 2), Series II No. 52 dated 02-04-2012.

In exercise of the powers conferred by sub-section (1) of Section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf and in supersession of Government Notification No. 30/1/2006-Fin(R&C) (20) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 2), Series II No. 52 dated 02-04-2012, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel as specified in column (1) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in column (2) of the said Schedule, on the conditions as specified in Column (3) of the said Schedule.

SCHEDULE

Class of Luxuries	Extent of exemption	Conditions
Luxuries provided in a hotel during the period from 1st June upto 30th September of a calendar year	In excess of 40 paise in a rupee of the rate specified in Schedule I appended to the said Act	(i) the hotelier should hold valid registration under the said Act. (ii) the hotelier should file the returns within the time prescribed under the said Act. (iii) the hotelier should pay the tax within the time prescribed under the said Act. (iv) the hotelier should not be in arrears of tax or in arrears of any outstanding dues at the time of claiming such exemption.

This Notification shall come into force with effect from 01-04-2013.

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

Ajit S. Pawaskar, Under Secretary Finance (R&C).

Porvorim, 31st March, 2013.

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