

Notification

No. 30/1/2006-Fin(R&C)(3)

In exercise of the powers conferred by sub-section (4) of Section 3 of Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “said Act”), and in partial modification of the Government Notification No.5-9-88-Fin(R&C) dated 18.10.1988, published in the Official Gazette, Extraordinary, Series 1, No.29, dated 21.10.1988, the Government of Goa hereby specifies that the Officers mentioned in column (2) of the Schedule appended hereto, shall exercise the powers and perform the duties of the Commissioner of Luxury Tax as specified in corresponding entry in column 4 of the said Schedule under the sections of the said Act, as specified in corresponding entry in column (3) of the said Schedule.

SCHEDULE

Sr. No.	Designation of the Officer	Section	Description of power and duties
1)	Luxury Tax Officers and Assistant Luxury Tax Officers.	9(3), (4)	Registration of hoteliers.
2)	Luxury Tax Officers	9(5), (6)	Cancellation of registration.
3)	Luxury Tax Officers and Assistant Luxury Tax Officers.	11	Information to be furnished regarding changes in business etc.
4)	Luxury Tax Officers and Assistant Luxury Tax Officers.	12,	Certificate of registration to be continue in certain circumstances.
5)	Luxury Tax Officers and Assistant Luxury Tax Officers.	13, 14, 16, 17, 18	Payment of tax and returns, assessment of tax, reassessment of turnover escaping assessment, under assessed, etc. imposition of penalty for contravening certain provisions.
6)	Luxury Tax Officers and Assistant Luxury Tax Officers.	20, 20A	In case wherein the hotelier has failed to pay in time the amount of tax due or penalty imposed under the Act, power to issue notice and require a person who holds or may subsequently hold money for or on account of such hotelier or from whom any amount of money is due or may become due to such hotelier, to pay so much of the money as is sufficient to pay the amount due by the hotelier in respect of the arrears of tax and penalty, or both or the whole of the money where it is equal to or less than that amount.
7)	Luxury Tax Officers and Assistant Luxury Tax Officers.	27	Power to require a hotelier to produce accounts, furnish any information, inspect the accounts, books and other records, and to search premises,

			seize such account registers and documents.
8)	Luxury Tax Officers and Assistant Luxury Tax Officers.	29	Powers to collect statistics.
9)	Luxury Tax Officers and Assistant Luxury Tax Officers.	37(5)(a), (b), (c), (d), (e), (f) and (g)	Offences and Penalties.

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.

S. Shanbhouge, Joint Secretary (Budget).

Porvorim , 31st August, 2006.