The Goa Tax on Luxuries
(Eleventh Amendment)
Bill, 2009

(Bill No. 27 of 2009)

(Filed introduced in the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
AUGUST, 2009.

(Bill No. 27 of 2009)

A

BILL

further to amend the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).

BE it enacted by the Legislative Assembly of Goa in the Sixtieth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Goa Tax on Luxuries (Eleventh Amendment) Act, 2009.

(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 Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “principal Act”),—

(i) the existing clause (aa) shall be re-numbered as clause (ac) and before clause (ac) as so re-numbered, the following clause shall be inserted, 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, agrashala, marriage & cultural halls, lawns and open spaces, or any such enclosures or mandap 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, pendal, etc but excluding services like supplying food and beverages, for monetary consideration;

"(ab) 'Additional Commissioner' means a person appointed as Additional Commissioner of Luxury Tax under sub-section (2) of section 3 of this Act";

(ii) in clause (b), existing sub-clauses (a) and (b) shall be re-numbered as sub-clauses (i) and (ii) and after sub-clauses (i) and (ii) so re-numbered, the following sub-clause shall be inserted, namely:

"(iii) The activity of providing accommodation with luxuries for other purposes, such as, for holding marriage ceremonies, wedding receptions, get to-gethers, parties, cultural or social functions, etc., for monetary consideration;"

(iii) for clause (cc), the following clause shall be substituted, namely:

"(cc) 'Commissioner' means a person appointed as Commissioner of Luxury Tax under sub-section (1) of section 3 of this Act;"

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

"(g) 'person' includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a club, a corporation, any social or religious institution, a trust, or society, a State Government or the Central Government or artificial juridical person not falling within any of the preceding descriptions;"

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

"(h) 'place of business' includes an office, or any other place which a hotelier or a proprietor uses for the purpose of business or where he keeps his books of accounts in any media;"

(vi) 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, includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or an open space provided to conduct the business, as the case may be;"

(vii) for clause (j), the following clause shall be substituted, namely:

"(j) 'receipt' means the amount of monetary consideration received or receivable by a hotelier or a proprietor or by his agent for the luxury provided in a hotel or for the accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes;"

(viii) for clause (k), the following clause shall be substituted, namely:

"(k) 'registered' means registered under section 9 of this Act;"
(ix) for clause (p), the following clause shall be substituted, namely:—

“(p) ‘turnover of receipts’ means the aggregate of the amount of monetary consideration received or receivable by a hotelier or by a proprietor or by his agent in respect of luxuries provided in a hotel or for accommodation provided for commercial purpose or for accommodation with luxuries provided for other purposes, during a year;”;

(x) for clause (q), the following clause shall be substituted, namely:—

“(q) ‘year’ means a financial year;”.

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

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

“(2) To assist the Commissioner in the execution of his functions under this Act, the State Government shall appoint Additional Commissioner of Luxury Tax and such number of—

(i) Assistant Commissioners of Luxury Tax; and

(ii) Luxury Tax Officers, as the State Government thinks necessary;”;

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

“(2A) The Commissioner may appoint such number of,—

(i) Assistant Luxury Tax Officers;

(ii) Luxury Tax Inspectors;

(iii) Other officers and ministerial staff, as found necessary, to assist him in the execution of his functions under this Act”;

4. Amendment of section 5B.— For section 5B of the principal Act, the following section shall be substituted, namely:—

“5B. LEVY OF TAX ON ACCOMMODATION PROVIDED FOR COMMERCIAL PURPOSES AND FOR PROVIDING ACCOMMODATION WITH LUXURIES FOR OTHER PURPOSES—

(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the turnover of receipts of a proprietor, for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes, at the rate specified in Schedule III hereto.

(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule III and the provisions of sub-section (7) of section 5 of this Act shall mutatis mutandis apply for amending said Schedule.”

5. Amendment of section 6.— In section 6 of the principal Act,—

(i) in sub-section (1) and in any other section of the principal Act, for the word “hotelier”, the words “hotelier or proprietor, as the case may be” shall be substituted;

(ii) in sub-section (2), for the word “hotel”, the expression “hotel or accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes” shall be substituted.
6. Amendment of section 7.- In section 7 of the principal Act,—

(i) for the word “hotel”, the expression “hotel or of accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes” shall be substituted;

(ii) in the proviso, for the words “any penalty”, the word “penalty” shall be substituted.

7. Amendment of section 9.— In section 9 of the principal Act, in the proviso, the words “or the stockist” shall be omitted.

8. Amendment of Section 9A.—

(i) The existing provision of section 9A, shall be re-numbered as sub-section (1) thereof and in sub-section (1) as so re-numbered, for the word “charges” the word “fee” shall be substituted;

(ii) After sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule II and the provisions of sub-section (7) of the section 5 of this Act shall, mutatis mutandis, apply for amending said Schedule.

9. Amendment of section 13.— In section 13 of the principal Act,—

(i) for the existing title, the following title shall be substituted, namely:— “PAYMENT OF TAX AND FILING OF RETURNS”;


**SCHEDULE II**

(See sections 9(2) and 9A)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Category of business</th>
<th>Amount of registration fees/renewal fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hotelier</td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>For hotels having upto 25 rooms including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982)</td>
<td>Rs. 1,000/-</td>
</tr>
<tr>
<td>(2)</td>
<td>For hotels having rooms in excess of 25 but upto 50 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982)</td>
<td>Rs. 2,500/-</td>
</tr>
<tr>
<td>(3)</td>
<td>For hotels having rooms in excess of 50 but upto 100 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982)</td>
<td>Rs. 5,000/-</td>
</tr>
<tr>
<td>(4)</td>
<td>For hotels having rooms in excess of 100 but upto 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982)</td>
<td>Rs. 10,000/-</td>
</tr>
<tr>
<td>(5)</td>
<td>For hotels having rooms in excess of 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982)</td>
<td>Rs. 15,000/-</td>
</tr>
<tr>
<td></td>
<td>Proprietor</td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>Accommodation provided for commercial purposes</td>
<td>Rs. 2,000/-</td>
</tr>
<tr>
<td>(2)</td>
<td>Accommodation with luxuries provided for other purposes</td>
<td>Rs. 2,000/-</td>
</tr>
</tbody>
</table>

13. After Schedule II appended to the principal Act, the following Schedule III shall be inserted, namely:—

**SCHEDULE III**

[See section 5B]

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Turnover of receipts</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Where proprietor provides accommodation for commercial purposes</td>
<td>10% of the receipt</td>
</tr>
<tr>
<td>(2)</td>
<td>Where proprietor provides accommodation with luxuries for other purpose:-</td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>Not exceeding Rs.8000/- per day per event</td>
<td>NIL</td>
</tr>
<tr>
<td>(ii)</td>
<td>Exceeding Rs.8000/- per day per event</td>
<td>10% of the receipt</td>
</tr>
</tbody>
</table>
STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “said Act”) so as to define the expression “accommodation provided for other luxuries” and to provide levy of luxury tax on it.

The Bill seeks to insert a new clause “(ab) Additional Commissioner” on similar lines with other Acts.

The Bill seeks to amend existing clause (b) of section 2 of the said Act to re-number the existing sub-clauses (a) and (b) within the said clause as (i) and (ii) to avoid repetition of references.

The Bill seeks to amend clause (cc) of section 2 of the said Act to exclude Additional Commissioner from the definition of “Commissioner” under the said Act, since Additional Commissioner is separately defined under newly inserted clause (ab) of the said Act.

The Bill seeks to amend clause (g), (h), (ii) and (j) of section 2 of the said Act to accommodate the business conducted by the proprietors towards providing accommodation for the luxuries.

The Bill seeks to amend clause (k) of section 2 of the said Act as the definition of business is widened to accommodate levy of tax on accommodation provided for commercial purposes and other luxuries.

The Bill seeks to amend clause (p) of section 2 of the said Act to include in the definition of the turnover of the receipts accommodation provided for other luxuries also.

The Bill seeks to amend clause (q) of section 2 of the said Act to bring it at par with Income Tax law as there is no other financial year observed under the said Act.

The Bill seeks to substitute sub-section (2) of section 3 of the said Act so as to empower the Government to appoint Additional Commissioner of Luxury Tax and Luxury Tax Officers for implementation of the said Act. New sub-section (2A) is proposed to be inserted in section 3, so as to enable the Commissioner, to appoint other Luxury Tax Officer and staff. Sub-section (3) of section 3 of the said Act, is proposed to be omitted as separate power have been conferred upon the Commissioner in sub-section (2A) of section 3. Sub-sections (4) and (5) of sections 3 are also proposed to be amended so as to delegate powers to the officials appointed under sub-section (2A) for the purposes of the said Act and to declare them as public servants.

The Bill seeks to amend existing section 5B to levy tax on accommodation provided for other luxuries and to specify rate of tax to accommodation provided for commercial purposes under Schedule III.

The Bill seeks to amend section 6 of the said Act to substitute for the word “hotelier”, wherever it occurs, the words “hotelier or proprietor”.

The Bill seeks to amend section 7 of the said Act, so as to define the liability of the firms providing accommodation for commercial purposes and firms providing accommodation for other luxuries.

The Bill seeks amendment to section 13, 17 and 26 which are of consequential nature since luxury tax is levied on accommodation provided on other luxuries.

The Bill seeks to amend Schedule II to specify fees for certificate of registration/renewal of certificate of registration and rate of tax to categorise the business.

The Bill also seeks to insert a new Schedule III to provide for levy of taxes on turnover of receipts of the proprietor for accommodation provided for commercial purposes and for accommodation provided for other luxuries.

The Bills seeks to achieve the above objects.
FINANCIAL MEMORANDUM

No financial implications are involved in this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 1(2) of the Bill empowers the Government to appoint a date for bringing into force the Act, by Notification in the Official Gazette.

Clause 4 and 8 of the Bill empowers the Government to amend Schedule II and III appended to the Act, by notification in the Official Gazette.

These delegations are of normal character.


SHRI DIGAMBAR V. KAMAT
Hon. Finance Minister/CM


J. N. BRAGANZA
Secretary to Legislative Assembly of Goa

Governor’s Recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the Constitution of India, I Dr. Shri S. S. Sidhu, the Governor of Goa hereby recommends to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Luxuries (Eleventh Amendment) Bill, 2009.

RAJ BHAVAN
Date: 03/08/2009

DR. S. S. SIDHU
His Excellency, Governor of Goa,
ANNEXURE

EXTRACT OF THE GOA TAX ON LUXURIES ACT, 1988
(Act No.17 of 1988)

2. DEFINITIONS.

In this Act, unless the context otherwise requires,-

(a) 'accommodation provided for commercial purpose' means a building or part of a building where accommodation is provided for holding trade fairs, exhibitions, demonstrations, sales promotions, conferences, etc., and includes open space with or without tents or any enclosure erected for giving on hire space for holding the activities here before mentioned;

(aa) 'appointed day' means the day on which this Act comes into force;

(b) 'business' includes,-

(a) The activity of providing residential accommodation and any other services in connection with, or incidental to or ancillary to such activity of providing residential accommodation by a hotelier for monetary consideration;

(b) The activity of providing accommodation for commercial purpose, such as, for holding trade fairs, exhibitions, demonstrations, sales promotions, conferences, etc., for monetary consideration.

(c) 'club' includes both, an incorporated as well as unincorporated association of persons, by whatever name called;

(cc) 'Commissioner' means the person appointed to be the Commissioner of Luxury Tax under section 3 for the purposes of this Act and includes Additional Commissioner of Luxury Tax;

(d) 'hotel' includes a residential accommodation, a lodging house, an inn, a public house or a building or part of building, a club, a boat, vessel or any place where a residential accommodation is provided by way of business;

Explanation: A residential accommodation provided under Timeshare Agreement or under Package Deal Agreement or under any such system wherein the facility of availing residential accommodation during a given period in a year is allowed upon a lumpsum payment shall be deemed to be a 'hotel' for the purposes of this Act.

(e) 'hotelier' means the owner of the hotel and includes the person who for the time being is in charge of the management of the hotel;

(ee) 'luxuries' means services specified in the Schedule, ministering the enjoyment, comfort or pleasure extraordinary to necessities of life;

(f) 'luxury provided in a hotel' means accommodation and other services provided in a hotel, including air conditioning, telephone, radio, music, entertainment, extra bed and the like and all services other than casinos, water sports, boat/river cruises and supply of food and drinks;

(g) 'person' includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a corporation, a State Government and the Central Government;
(h) 'place of business' includes an office, or any other place which a hotelier uses for the purpose of his business or where he keeps his books of accounts;

(i) 'prescribed' means prescribed by rules made under this Act;

(ii) 'proprietor' in relation to accommodation provided for commercial purpose includes the person who for time being is in-charge of the management of the building or part of the building or tent or enclosure, as the case may be;

(j) 'receipt' means the amount of monetary consideration received or receivable by a hotelier or by his agent for any luxury provided in a hotel;

(k) 'registered hotelier' means a hotelier registered under section 9 of this Act;

(l) 'rules' means rules made under this Act;

(1) 'Schedule' means the Schedule appended to this Act;

(m) 'State' means the State of Goa;

(n) 'tax' means the tax levied on luxuries provided in a hotel or for accommodation provided for commercial purpose and other luxuries provided under this Act;

(o) 'Tribunal' means a Tribunal constituted under section 4;

(P) 'turnover of receipts' means, the aggregate of the amounts of monetary consideration received or receivable by a hotelier or by his agent in respect of luxuries provided in a hotel during a given period and includes the aggregate of amount of monetary consideration received or receivable by the proprietor for accommodation provided for commercial purpose;

3. TAXING AUTHORITIES.

(1) For the purpose of implementing the provisions of this Act, the State Government shall appoint an officer to be called the Commissioner of Luxury Tax for the whole of the State of Goa.

(2) To assist the Commissioner in the execution of his functions under this Act, the State Government shall appoint Assistant Commissioner of Luxury Tax and such number of--

(a) Luxury Tax Officers,

(b) Assistant Luxury Tax Officers,

(c) Luxury Tax Inspectors and

(d) Other Officers and persons, and give them such designation as the State Government thinks necessary.

(3) The State Government may, subject to such restrictions and conditions as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointments of Assistant Commissioner of Luxury Tax and Luxury Tax Officers) conferred on the State Government by subsection (2).
(4) The Commissioner and all Officers and persons appointed under sub-section (2) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.

(5) The Commissioner and all Officers and persons appointed under sub-section (2) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act 45 of 1860).

(6) The superintendence and control for the proper execution of the provisions of this Act and the rules made there under relating to the levy and collection of the tax shall vest in the Commissioner.

5B. LEVY OF TAX ON ACCOMMODATION PROVIDED FOR COMMERCIAL PURPOSES.

Subject to the provisions of this Act there shall be levied and collected a tax at the rate of 10 percent on the turnover of receipts of the proprietor, for accommodation provided for commercial purposes.

6. LIABILITY OF HOTELIERS TO TAX.

(1) Subject to the provisions of this Act and rules made thereunder, there shall be paid by every hotelier who is liable to pay tax under this Act, the tax or taxes leviable in accordance with the provisions of this Act.

(2) If a person other than the owner (including part-owner) is for the time being in charge of the hotel, then such person and the owner (including part-owner) shall jointly and severally be liable to pay the tax.

7. LIABILITY OF FIRMS AS HOTELIERS.

Where a hotel is owned, managed or run by a firm, then the firm and each of the partners of the firm shall be jointly and severally liable for payment of tax:

Provided that where any partner retires from the firm, he shall be liable to pay the tax, penalty or interest payable under this Act, if any, remaining unpaid at the time of his retirement, and any tax due up to the date of his retirement, even if assessment of tax including any penalty (if any) is made at a later date.

9. REGISTRATION OF HOTELIERS.

(1) No hotelier liable to pay the tax under section 5 or under section 5B or under sub-section (6) of section 8 shall provide accommodation or other luxuries by way of business, unless he possesses a valid certificate of registration as provided by this Act:

Provided that it shall be lawful for the hotelier or the proprietor or the stockist to provide or continue to provide accommodation or other luxuries by way of business, if he has applied for registration within the time provided under sub-section (2).

(2) Every hotelier required to possess a certificate of registration shall apply in the prescribed form on payment of fees specified in Schedule II appended hereto, to the Commissioner within 30 days from the date on which he becomes liable to pay the tax.

(3) If the Commissioner, after such inquiry as he deems fit, is satisfied that an application for registration is in order, he shall register the applicant and issue to him a certificate of registration in the prescribed form.

(4) The Commissioner may after considering any information furnished or otherwise called for or received under any provisions of this Act, amend from time to time the certificate of registration.

(5) Where a registered hotelier discontinues, transfers or otherwise disposes of his activity of providing accommodation by way of business or where he ceases to be liable to pay the tax and he applies in the prescribed form to the Commissioner, then the Commissioner shall,
after making such inquiry as may be necessary, cancel
the certificate of registration with effect from such date
as he may fix in accordance with the rules.

(6) Where the Commissioner is satisfied that any registered
hotelier has discontinued, transferred or otherwise
disposed of the activity of providing accommodation
by way of business and has failed to apply under sub-
section (5) for cancellation of certificate of registration,
the Commissioner may, after giving the hotelier a
reasonable opportunity of being heard, cancel the
certificate of registration with effect from such date as
he may fix to be the date from which the said activity
has been discontinued, transferred or otherwise
disposed of:

Provided that, the cancellation of certificate of
registration on an application of the hotelier or otherwise
shall not effect the liability of the hotelier to pay the tax
(including any penalty) due for any period up to the date
of cancellation whether such tax (including any penalty), is
assessed before or after the date of cancellation.

9A. RENEWAL OF REGISTRATION CERTIFICATE.

Every hotelier liable for registration under this Act, shall
have to get his registration certificate renewed every year
in the month of September/October on payment of charges
specified in Schedule II appended hereto.

13. PAYMENT OF TAX AND RETURNS.

(1) Tax payable under this Act shall be paid in the manner
hereinafter provided and at such intervals as may be
prescribed.

(2) Such hoteliers as may be required so to do by the
Commissioner by notice served in the prescribed manner
and every registered hotelier shall furnish returns of the
total turnover of the period to which such returns relate,
in such manner, by such date and to such authority as
may be prescribed.

(3) Before any registered hotelier furnishes the returns
required by sub-section (2), he shall pay into a
Government Treasury or the State Bank of India or in
such other manner as may be prescribed the full amount
of tax due from him under this Act according to such
returns, and shall furnish along with the returns a receipt
from such Treasury or Bank showing the payment of
such amount.

(4) If any hotelier having furnished returns under
sub-section (2), discovers any omission or incorrect
statement, he may furnish a revised return before the
expiry of three months next following the last date
prescribed for furnishing the original return and if the
revised return shown a greater amount of tax to be due
than was shown in the original return, it shall be
accompanied by a receipt showing the payment in the
manner provided in sub-section (3) of the extra amount.

Provided that no such revised return shall be considered
as such and it shall not be taken into consideration, if the
assessing authority is satisfied that the return originally
furnished was with the intention to delay the payment of
tax due in time, or with intent to defraud the State
Government of its revenue.

(4A) Any tax assessed or any other amount due under this
Act from a hotelier or any other person may, without
prejudice to any other mode of collection, be
recovered.—

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale or by sale without
attachment of any property of such hotelier or
any other person by the Officer appointed under
sub-section (2) of section 3, in accordance with
such rules as may be prescribed.
5. With a view to encourage prompt payment of tax the State Government may prescribe rates of remissions or rebate in respect thereof in accordance with such principles as may be prescribed.

6. (a) The hotelier shall pay the amount of tax assessed or reassessed for any period under section 14 or section 16 of this Act less any sum already paid by him in respect of such period; and

(b) The amount of penalty, if any, levied under this Act shall be paid by the hotelier or by the person liable therefor into the appropriate Government Treasury by such date as may be specified in a notice or order issued under this Act being a date not earlier than sixty days from the date of service of notice or order.

Provided further that, the Commissioner or any person appointed to assist him under sub-section (2) of section 3, may, in respect of any particular hotelier or person, and for reasons to be recorded in writing and on payment of interest at such rate as may be specified in the order, extend the date of such payment or allow him to pay tax due or penalty or interest levied, if any, by instalments.

7. (a) When a hotelier is in default in making payment of tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such hotelier for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest at the rate of 24% per annum of the amount not so paid.

(b) Withstanding anything contained in clause (a), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

8. The State Government may, by general or special order published in the Official Gazette, authorize any Officer not below the rank of a Luxury Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any 'hotelier or person under this Act the power of a Collector under the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) to recover the dues as arrears of land revenue.

17. IMPOSITION OF PENALTY.

1. If, while assessing or re-assessing the amount of tax due from a hotelier under any provisions of this Act or while passing any order in any appeal, revision or rectification proceedings, it appears to the Commissioner that such hotelier has—

   (a) failed to apply for registration as required by section 9 or has carried on business, without being registered, in contravention of section 9; or

   (b) failed, without reasonable cause, to comply with any notice in respect of the proceedings under sections 14, 16, or 27 or 33; or

   (c) failed to disclose any transaction of receipt or has failed to furnish return by the prescribed date or has failed to show in the return the appropriate liability to pay tax or has failed to disclose fully and truly all material facts necessary for the proper and correct quantification of the tax liability,

then the Commissioner may, after giving the hotelier an opportunity of being heard, by order in writing impose upon the hotelier by way of penalty, in addition to any tax assessed or re-assessed or found due in the appeal or
revision or rectification proceedings, as the case may be, a sum not exceeding one-and-a-half times the amount of tax so assessed or re-assessed or found due in the appeal orrevision or rectification proceedings.

26. ACCOUNTS.

(1) Every hotelier liable to pay tax under this Act, and every hotelier who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall keep a true account of the luxury provided by him in the hotel.

(2) If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a hotelier is liable to tax during any period, or are so kept as not to enable a proper scrutiny of the returns or the statement furnished, the Commissioner may require such hotelier by notice in writing to keep such accounts in such form or manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any hotelier or by notification in the Official Gazette, direct any class of hoteliers to maintain accounts and records showing such particulars regarding their business in such form, and in such manner, as may be specified by him.

(4) Every registered hotelier shall ordinarily keep all his accounts, registers and documents relating to his business at the place or places of business specified in his certificate of registration or, with the previous approval of the Commissioner at such other place as may be approved by the Commissioner.

Assembly Hall
Porvorim, Goa

J. N. BRAGANZA
Secretary to Legislative Assembly of Goa