



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA TAX ON INFRASTRUCTURE
(SECOND AMENDMENT)
BILL, 2013**

(Bill No. 30 of 2013)

(As passed by the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
OCTOBER, 2013**

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

“(Ib) “other industrial building” means any building or structure constructed for the purpose of carrying out small scale industrial activity within or outside the areas earmarked and notified as industrial estates/areas and includes building or structure constructed for carrying out the activity by ‘small scale industrial undertaking’ as defined in clause (j) of section 3 of the Industries (Development and Regulation) Act, 1951 (Central Act 65 of 1951) and/or the notification/order issued thereunder or by ‘micro enterprise’ or ‘small enterprise’ as defined in clauses (h) and (m) respectively, of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006);”.

3. Amendment of the Schedule.— In the Schedule to the principal Act, after column (4), the following column shall be inserted, namely:—

“(5) other Industrial Building

Buildings/structures for small scale industrial activities including for the activity by the Small Scale industrial undertaking/micro enterprise/ /small enterprise.

25% of the rate applicable to industrial building.

25% of the rate applicable to industrial building.

25% of the rate applicable to industrial building.

75% of the rate specified in respective category above.
