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)
(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."