



**Legislative Assembly of Goa**

**The Goa Tax on Entry of Goods  
(Amendment) Bill, 2001**

(Bill No. 17 of 2001)

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(As passed by the Legislative Assembly of Goa)

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**GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM  
JANUARY, 2001.**

THE GOA TAX ON ENTRY OF GOODS  
(AMENDMENT) BILL, 2001

(BILL No. 17 OF 2001)

A

BILL

*to amend the Goa Tax on Entry of Goods Act, 2000  
(Goa Act 14 of 2000).*

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Entry of Goods (First Amendment) Act, 2001.

(2) It shall come into force at once.

2. *Amendment of section 1.*— In section 1 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "principal Act"),—

(i) for the expression "Short title, extent and commencement", the expression "Short title, extent, commencement, duration and savings" shall be substituted;

(ii) after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) It shall remain in force upto the 31st day of March, 2002, but its expiry under the operation of this sub-section shall not affect,—

(a) the previous operation of, or anything duly done or suffered under, this Act or any rule made thereunder or any order made under any such rule, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under this Act or any rule made thereunder or any order made under any such rule, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under this Act or any contravention of any rule made under this Act or of any order made under any such rule, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not expired.

3. *Amendment of section 2.*— In section 2 of the principal Act, in clause (A), in sub-clause (t), the expression "inclusive of charges borne by him as cost of transport, packing, forwarding and handling charges, commission, insurance, taxes, duties and the like," shall be omitted.

4. *Amendment of section 3.*— In sub-section (3) of section 3 of the principal Act, in item 2, after the expression "the Goa Sales Tax Act, 1964 (Act 4 of 1964)", the expression "and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)" shall be inserted.

5. *Insertion of new sections 3A and 3B.*— After section 3 of the principal Act, the following sections shall be inserted, namely:—

"3A. *Refund of tax in respect of tax paid goods.*— Subject to such restrictions and conditions as may be prescribed, tax paid under this Act on value of goods which have become liable for sales tax under

the Goa Sales Tax Act, 1964 (Act 4 of 1964) or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall be refunded to the dealer.

Notwithstanding anything contained hereinabove, the Commissioner may adjust the amount due to be refunded under this section towards recovery of any amount due from the dealer on the date of adjustment and then refund the balance, if any.

3B. *Set-off in respect of tax paid goods in certain circumstances.*— Subject to such restrictions and conditions as may be prescribed, a set off of proportionate amount of tax paid under this Act on inputs used in the manufacture of goods actually exported out of the country shall be allowed in proportion of goods used in such manufacture."

6. *Amendment of section 9.*— In section 9 of the principal Act, for clause (d), the following shall be substituted, namely:—

"(d) "Motor vehicle" means any mechanically propelled vehicle adapted for use upon roads, whether the power of propulsion is transmitted thereto from an external or internal source, and includes a chassis where a body has not been attached, a trailer and two/three wheelers but does not include earth moving machinery such as dumpers, excavators, rollers, cranes, ambu-lift, tractors, and vehicle running upon fixed rails or a vehicle of special type adapted for use only in a factory or in any other enclosed premises;"