



Legislative Assembly of the State of Goa

**The Goa Sales Tax (Second
Amendment) Bill, 2001**

(Bill No. 62 of 2001)

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

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

The Goa Sales Tax (Second Amendment)
Bill, 2001

(Bill No. 62 of 2001)

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BILL

further to amend the Goa Sales Tax Act, 1964
(Act 4 of 1964).

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

1. *Short title and commencement.*— (1) This
Act may be called the Goa Sales Tax (Second
Amendment) Act, 2001.

(2) Sections 2, 3, 5 and 6 of this Act, ^{shall be} deemed to
have come into force with effect from the first day
of April, 2001.

(3) Section 4 of this Act shall come into force on
such date as the State Government may, by
notification, in the Official Gazette appoint.

2. *Amendment of section 7B.*— For sub-section
(1) of section 7B of the Goa Sales Tax Act, 1964 (Act
4 of 1964) (hereinafter referred to as the "principal
Act"), the following shall be substituted, namely:—

"(1) The tax payable under section 7 shall be
increased by the surcharge calculated at the rate
of five percent of such tax:

Provided that no surcharge shall be payable on
petroleum products sold by dealers liable for
additional tax under section 7A of this Act and on
declared goods specified under section 14 of the
Central Sales Tax Act, 1956 (Central Act 74 of
1956)."

3. *Amendment of section 11A.* — For existing section 11A of the principal Act, the following shall be substituted, namely:-

"11A. *Renewal of registration certificate.* — No dealer registered under section 11, shall carry on business unless he renews his registration certificate on payment of charges specified in the Thirtieth Schedule within ninety days from the commencement of the year to which renewal applies.

Notwithstanding anything contained hereinabove, the Commissioner of Sales Tax or any other officer empowered by him in that behalf may extend the said period to a further period of ninety days on payment of penalty of 1% per month or part thereof only in relation to the year 2001-02."

4. *Amendment of Sixth Schedule.* — For the existing Sixth Schedule to the principal Act, the following Schedule shall be substituted, namely:-

"THE SIXTH SCHEDULE

(See clause (v) of sub-section (1) of section 7)

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any hotel including bar and restaurant shall be taxed at the following rates:-

Sr. No.	Category of dealers	Rate of tax applicable
(1)	(2)	(3)
(1)(A)	Hotels including bar and restaurant:—	10% on sale price of cooked food and non-alcoholic drinks.
	(a) attached to hotel classified as three star and above by the Director of Tourism, Government of India.	

(1)	(2)	(3)
(b)	attached to the hotel located in 'A' grade municipal area or coastal village including Time Sharing/Rent back accommodation having swimming pool.	
(c)	attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool.	
(B)	Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above, having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year.	
(2)	Hotels including bar and restaurant located in 'A' grade municipal area or coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses.	2% on sale price of cooked food and non-alcoholic drinks

(1)	(2)	(3)
(3)	Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year.	1% on sale price of cooked food and non-alcoholic drinks.
(4)	Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year.	Exempted from payment of sales tax.

N.B.: For computing turnover of Rs.3 lakhs for the purposes of items at serial numbers (2), (3) and (4) above, entire sales turnover of the hotel including bar and restaurant shall be taken into account."

5. *Amendment of Thirtieth Schedule.*— For the existing Thirtieth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE THIRTIETH SCHEDULE

Registration/renewal charges under the Goa Sales Tax Act, 1964 (Act 4 of 1964)

(See sections 11(2) and 11A)

Category of dealers	Amount of registration charges/renewal charges
(1)	(2)

(I) Special category

- | | | |
|-----|---|------------|
| (1) | Petrol pumps and dealers primarily in petroleum products. | Rs. 2000/- |
|-----|---|------------|

(1)	(2)	(3)
(2)	Dealers primarily in cooking gas (LPG)	Rs. 2000/-

(II) Hotels, bar and restaurant

- | | | |
|-----|--|--------------|
| (1) | Hotels including bar and restaurant:— | Rs. 25,000/- |
| (a) | attached to hotel classified as three star and above by the Director of Tourism, Government of India. | |
| (b) | attached to the hotel located in 'A' grade municipal area or coastal village including time sharing/rent back accommodation having swimming pool. | |
| (c) | attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool. | |
| (d) | Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year. | |
| (2) | Hotels including bar and restaurant located in 'A' grade municipal area of coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, | Rs. 10,000/- |

1982 (Act 10 of 1982) not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses.

- (3) Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year. Rs. 5,000/-
- (4) Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year. Rs. 500/-

(III) Other dealers

- (1) Turnover limit - upto Rs.1 lakh Rs. 250/-
- (2) Above Rs.1 lakh but below Rs.3 lakhs Rs. 500/-
- (3) Rs.3 lakhs but below Rs.10 lakhs Rs. 1,000/-
- (4) Rs.10 lakhs but below Rs.40 lakhs Rs. 2,000/-
- (5) Rs.40 lakhs but below Rs.100 lakhs Rs. 4,000/-
- (6) Rs.100 lakhs but below Rs.500 lakhs Rs. 6,000/-
- (7) Rs.500 lakhs but below Rs.10,000/-
Rs. 1000 lakhs
- (8) Rs.10 crores but below Rs.20 crores Rs.25,000/-
- (9) Rs.20 crores and above Rs.50,000/-."

6. Repeal and saving.— (1) The Goa Sales Tax (Amendment) Ordinance, 2001 (Ordinance No.2 of 2001), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.