



**Legislative Assembly of the State of Goa**

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

(Bill No. 63 of 2001)

*As*  
~~(To be)~~ introduced in the Legislative Assembly of the  
State of Goa

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

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

(Bill No. 63 of 2001)

A

BILL

*further 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-second 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  
(Second Amendment) Act, 2001.

(2) It shall be deemed to have come into force  
with effect from 24th May, 2001.

2. *Amendment of section 3.* — For sub-section  
(3) of section 3 of the Goa Tax on Entry of Goods  
Act, 2000 (Goa Act 14 of 2000), the following shall  
be substituted, namely:-

“(3) Notwithstanding anything contained in  
sub-section (1) or sub-section (2), no tax shall be  
levied on and collected from a dealer who brings  
or causes to be brought into a local area any  
goods,—

1. in respect of which tax has been paid or  
has become payable in any other local area  
under sub-section (1); or

2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

*Explanation.*— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused to be brought into the local area and in case of tax under the Central Sales Tax Act, 1956, that which is paid or become payable in the State of Goa."

3. *Repeal and saving.*— (1) The Goa Tax on Entry of Goods (Amendment) Ordinance, 2001 (Ordinance No.3 of 2001), is hereby repealed.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.

## Statement of Objects and Reasons

The Goa Tax on Entry of Goods (Amendment) Ordinance, 2001 (Ordinance No.3 of 2001), was promulgated by the Governor of Goa on 24-5-2001, so as to amend sub-section (3) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), to make it clear in the Explanation thereof that central sales tax referred to therein is the one which is paid or becomes payable in the State of Goa.

This Bill seeks to replace the said Ordinance.

## Financial Memorandum

No financial implications are involved in this Bill as no additional expenditure will be incurred on account of the proposed amendment.

## Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa  
9 July, 2001.

MANOHAR PARRIKAR  
Chief Minister

Assembly Hall,  
Porvorim-Goa  
9 July, 2001.

R. KOTHANDARAMAN  
Secretary (Legislature)

## Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Mohammed Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Entry of Goods (Second Amendment) Bill, 2001.

## ANNEXURE

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

Section 3. Levy of tax.— (1).....

(2).....

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods,—

1. in respect of which tax has been paid or has become payable in any other local area under sub-section (1), or
2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and

*Explanation.*— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused to be brought into the local area.