



Legislative Assembly of the State of Goa

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

(Bill No. 63 of 2001)

**(As passed by 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

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and saving.*— (1) The Goa Tax on Entry of Goods (Amendment) Ordinance, 2001 (Ordinance No.3 of 2001), is hereby repealed.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