



LEGISLATIVE ASSEMBLY OF GOA

**The Goa Panchayat Raj ~~Act~~ (Amendment)
Bill, 2001**

(Bill No. 43 of 2001)

(To be introduced in the Legislative Assembly of Goa)

GOA LEGISLATURE SECRETARIAT

PORVORIM-GOA

MARCH, 2001.

**The Goa Panchayat Raj (Amendment) Bill,
2001**

(BILL No. 43 of 2001)

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BILL

*further to amend the Goa Panchayat Raj Act,
1994*

BE it enacted by the Legislative Assembly of the State 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 Panchayat Raj (Amendment) Act, 2001.

(2) It shall come into force at once.

2. *Amendment of section 153.*— In section 153 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994) hereinafter referred to as the “principal Act”),—

(i) for sub-section (1), the following shall be substituted, namely:—

“(1) Every Panchayat shall, in such manner and subject to such exemptions as may be prescribed and not exceeding the maximum rate specified in Schedule — III, levy tax upon buildings and lands which are not subject to agricultural assessment, within the limits of the Panchayat area and shall revise rate of such tax once in every three years by minimum increase of 10% thereon:

Provided that where an owner of the building or land has left the Panchayat area or cannot otherwise be found, the occupier of such building or land shall be liable for the tax leviable on such owner."

(ii) in sub-section (3),—

(i) for the words "may by bye-law", the word "shall" shall be substituted;

(ii) for clause (m), the following shall be substituted, namely:—

"(m) garbage disposal tax;"

(iii) after clause (m), the following clause shall be inserted, namely:—

"(n) Octroi, other than on petroleum products."

3. *Amendment of section 160.*— In section 160 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

"Provided that no grants shall be made to a Panchayat which fails to cause its accounts to be so audited for more than three consecutive years."

4. *Insertion of new section.*— After section 244-A of the principal Act, the following new section shall be inserted, namely:—

"244. B - *Power of Government to allow to carry out any developmental works in any Panchayat area.*— Notwithstanding anything

contained in this Act, the Government, in the public interest, may issue directions to the Panchayats to carry out any developmental works, or such other functions as the Government deems fit, including to permit construction of a structure/building in the following cases:—

(i) Promotion of information technology;

(ii) Promotion of co-operative movement;

(iii) Self-employment for handicapped persons;

(iv) Self-employment for widows."

Statement of Objects and Reasons

It is observed that the Panchayats which are empowered to levy tax on buildings under section 153 of the Goa Panchayat Raj Act, 1994, (Goa Act 14 of 1994) do not revise the rate of tax on building at reasonable intervals and this results in the Panchayat being unable to increase their income.

It is, therefore, proposed to suitably amend said section 153 of the Act, 1994, so as to provide for revision of rate of tax by minimum increase of 10% once in every three years.

It has also been observed that several Panchayats have failed to produce their records for the purpose of audit for years together. In order to prevent such type of lapses on the part of the Panchayats, it is proposed to deny grants to such Panchayats by suitably amending section 160 of the Act, 1994.

Further, with a view to encourage the activities relating to Information Technology, Cooperative movements and self employment of handicapped persons/widows, new section 244-B is proposed to be inserted in the Act, 1994.

This Bill seeks to achieve the above objects

Financial Memorandum

No Financial implications are involved in the proposed Bill.

Memorandum of Delegated Legislation

Proposed sub-section (1) of section 153 empowers the Government to frame rules for prescribing the manner and exemptions subject to which the Panchayat shall levy tax upon buildings and lands which are not subject to asgricultural assessment.

Porvorim, Goa.
19 March, 2001.

MANOHAR AZGAOKAR
Minister for Panchayt

Assembly Hall,
Porvorim-Goa,
19 March, 2001.

R. KOTHANDARAMAN
Secretary (Legislature)

Annexure

An ~~Extract~~ of the Goa Panchayat Raj Act, 1994

153. *Levy of taxes, rates, etc. by Panchayats.*— (1) Every Panchayat shall, in such manner and subject to such exemptions as may be prescribed and not exceeding the maximum rate specified in Schedule -III, levy tax upon buildings and lands which are not subject to agricultural assessment, within the limits of the Panchayat area:

Provided that where an owner of the building or land has left the Panchayat area or cannot otherwise be found, the occupier of such building or land shall be liable for the tax leviable on such owner .

(2) A Panchayat may levy water rate for supply of water for drinking and other purposes.

(3) A Panchayat may also levy all or any of the following tax and fees at such rates as the Panchayat may by bye-law determine but not exceeding the maximum specified in Schedule III and in such manner and subject to such exemptions as may be prescribed, namely:—

(a) tax on entertainment other than cinematograph shows;

(b) tax on vehicles, other than motor vehicles;

(c) tax on advertisement and hoarding;

(d) pilgrim fee on persons attending the jattras, festivals, etc., where necessary arrangement for water supply, health and sanitation are made by the Panchayat;

(e) market fee on persons who expose their goods for sale in any market place;

(f) fee on the registration of cattle brought for sale in any market place;

(g) fee on buses and taxies and auto-stands provided adequate facilities are provided for the travellers by the Panchayat;

(h) fees on grazing cattle in the grazing lands;

(i) lighting tax;

(j) drainage tax;

(k) tax on profession, trades, calling and employment;

(l) fees for sale of goods in melas, fairs and festivals;

(m) octroi .".

160. *Grants to a Panchayat or a Zilla Panchayat.*— (1) The Government may, subject to such conditions as it deems fit, make grants to a Panchayat or a Zilla Panchayat for general purposes or for improvement of the area within its jurisdiction and welfare of the residents therein.

(2) The Government may sanction such loans as may be prescribed to the Panchayat or a Zilla Panchayat for taking up such Scheme, as may be prescribed within its jurisdiction.

244.A- *Power of Government to exercise any function.*—

. "Notwithstanding anything contrary contained in the Principal Act the Government may, in the public interest, exercise any of the functions enumerated in Schedule I and II appended to the Principal Act, for the purpose of carrying out any developmental work in the jurisdiction of the Panchayat, without consultation with the Panchayat or Zilla Panchayat."