



Legislative Assembly of the State of Goa

**THE GOA TAX ON ENTRY OF GOODS
(SECOND AMENDMENT)
BILL, 2003.**

(Bill No. 26 of 2003)

^{AS}
(~~To be~~ introduced in the Legislative Assembly)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM
SEPTEMBER, 2003**

The Goa Tax on Entry of Goods (Second Amendment) Bill, 2003

(Bill No. 26 of 2003)

A

B I L L

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-fourth 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, 2003.

(2) It shall be deemed to have come into force on the 1st day of September, 2000.

2. *Amendment of section 3.*— In section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "principal Act"), for existing sub-section (6), the following shall be substituted, namely:-

"(6) Every manufacturer who brings or causes to be brought any goods into a local area for consumption or use therein, the aggregate value of which is less than one lakh rupees in a year and any other dealer who brings or causes to be brought any goods into a local area for consumption, use or sale therein, the aggregate value of

which is less than two lakh rupees in a year, shall not be liable to pay tax for that year:

Provided that every non-resident dealer including his agent or manager, or every occasional dealer shall be liable to pay the tax each year at the rates specified irrespective of the aggregate value of the goods brought or caused to be brought into the local area during the year.”.

3. *Amendment of section 8.*- In section 8 of the principal Act, in sub-section (1), for the existing proviso below clause (b), the following proviso shall be substituted, namely:—

“Provided that every dealer who is a manufacturer who brings or causes to be brought such goods into a local area for consumption or use therein, shall get himself registered under this Act, if the aggregate value of such goods brought into a local area is not less than one lakh rupees, in a year.”.

4. *Insertion of new section 8A.*— After section 8 of the principal Act, the following section shall be inserted, namely:-

“8A. *Savings.*— Anything done or any action taken or any levies made under section 3 or under section 8 of this Act before the enactment of the Goa Tax on Entry of Goods (Second Amendment) Act, 2003 shall be deemed to have been done, taken or levied as if the Goa Tax on Entry of Goods (Second Amendment) Act, 2003 was in force at the time when such thing or action or levies were done or taken or made, as the case may be.”.

5. *Repeal of Ordinance and Saving.*— (1) The Goa Tax on Entry of Goods (Amendment) Ordinance, 2003 (Ordinance No. 2 of 2003), 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 Act, 2000 (Goa Act 14 of 2000), provides for levy of tax on entry of specified goods into a local area for consumption, use or sale therein.

Sub-section (6) of section 3 and proviso below clause (b) of sub-section (1) of section 8 of the said Act contain the expression "into the State", which needs to be amended suitably for harmonious construction of provisions of the said Act.

The Goa Tax on Entry of Goods (Amendment) Ordinance, 2003 (Ordinance No. 2 of 2003) was promulgated by the Governor of Goa on 27.08.2003, so as to amend the above mentioned provisions of the said Act, retrospectively. This Bill seeks to replace the said Ordinance.

This Bill seeks to achieve the above objects.

Financial Memorandum

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

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall,
Porvorim – Goa.
22nd Sept., 2003.

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim – Goa.
23rd Sept., 2003.

S. A. NARVEKAR
Secretary (Legislature)

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

In pursuance of Article 207 of the Constitution of India, I, Kidar Nath Sahani, 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, 2003.

A N N E X U R E

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

SECTION 3

3. *Levy of tax.*— (1) There shall be levied and collected a tax on entry of any goods specified in SCHEDULE I hereto, into a local area upon use of any facilities/infrastructure or any other amenities belonging to or provided by the State for consumption, use or sale therein, at such rates not exceeding the rate as provided for such goods under the Goa Sales Tax Act, 1964 (Act 4 of 1964) as may be specified retrospectively or prospectively by the Government by notification, and different dates and different rates may be specified in respect of different goods or different classes of goods or different local areas.

(2) The tax levied under sub-section (1) shall be paid by every registered dealer or a dealer liable to get himself registered under this Act who brings or causes to be brought into a local area the goods, using any facilities/infrastructure or any other amenities belonging to or provided by the State whether on his own account or on account of his principal or any other person or who takes delivery or is entitled to take delivery of such goods on its entry into a local area.

Explanation.— Where the goods are taken delivery of on its entry into a local area or brought into a local area by a person other than a dealer, the dealer who takes delivery of the goods from such person shall be deemed to have brought or caused to have brought the goods into the local area.

(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 subsection (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.

(4) No tax shall be levied under this Act on any goods specified in SCHEDULE II hereto on its entry into a local area for consumption, use or sale therein.

(5) No tax shall be levied on a defence unit or establishment which causes entry of any goods liable to tax under this Act, into a local area for use by it in the manufacture, repair or research and development of defence and defence related goods only if it is brought in directly by the establishment itself.

(6) Every manufacturer who brings or causes to be brought any goods into the State, the aggregate value of which is less than one lakh rupees in a year and any other dealer who brings or causes to be brought any goods into a local area, the aggregate value of which is less than two lakh rupees, shall not be liable to pay tax for that year:

Provided that every non-residential dealer including his agent or manager, or every occasional dealer shall be liable to pay the tax each year at the rates specified irrespective of the aggregate value of the goods brought

or caused to be brought into the local area during the year.

(7) The tax shall be assessed, levied and collected in such manner and in such instalments, if any, as may be prescribed.

(8) Subject to such rules as may be made the assessing authority may assess a dealer for any year, as if, the aggregate value of the goods brought or caused to be brought into a local area in such year had been received as in the previous year.

(9) The tax shall be in addition to the tax levied and collected as octroi by a Municipal Council, Zilla Panchayat or Village Panchayat or any other local authority, as the case may be, within its local areas.

SECTION 8

8. *Registration of dealers.*— (1) Every dealer,—

(a) who buys or receives goods liable to tax under this Act and who is doing business in a local area and is registered or is liable for registration under section 11 of the Goa Sales Tax Act, 1964, (Act 4 of 1964), or

(b) who brings or causes to be brought such goods into a local area or takes delivery or is entitled to take delivery of such goods, the aggregate value of which is not less than two lakhs rupees in a year,

shall get himself registered under this Act in such manner, on payment of such fee and within such period as may be prescribed. The registration shall be renewed from year to year on payment of the prescribed fee until it is cancelled:

Provided that every dealer who is a manufacturer who buys or causes to be brought such goods into

a local area or every dealer who brings or causes to be brought such goods into the State shall get himself registered under this Act, if the aggregate value of such goods brought into a local area or into the State, as the case may be, is not less than one lakh rupees in a year.

(2) Notwithstanding anything contained in sub-section (1),—

(i) every dealer undertaking execution of works contract involving the use or consumption of goods entering into a local area;

(ii) every occasional dealer;

(iii) every manager or agent of a non-resident dealer; other than a dealer dealing exclusively in the goods specified in the Schedule II,

shall get himself registered irrespective of the value of such goods.

(3) No dealer who is already registered under the Goa Sales Tax Act, 1964 (Act 4 of 1964), shall be required to pay registration or renewal fee under this Act.

(4) Nothing contained in this section shall apply to any State Government or the Central Government.