



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

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

(Bill No. 26 of 2003)

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

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

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

(Bill No. 26 of 2003)

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-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.