



Legislative Assembly of the State of Goa

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

(Bill No. 15 of 2003)

AS _____
(~~To~~ be introduced in the Legislative Assembly of the
State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM
MARCH, 2003.

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

(Bill No.15 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 (Amendment) Act, 2003.

(2) It shall come into force at once.

2. Amendment of section 1.- In section 1 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000),—

(i) for the expression “short title, extent, commencement, duration and savings”, the expression “short title, extent and commencement” shall be substituted;

(ii) sub-section (4) shall be omitted.

Statement of Objects and Reasons

Value Added Tax System is sought to be implemented in the State of Goa as per decision in the Conference of Chief Ministers of States held on 16.11.1999.

Further, as resolved in the Empowered Committee of States Finance Ministers, entry tax (not in lieu of local body octroi) prevailing in the States needs to be subsumed in Value Added Tax.

However, it is decided that petroleum products should be out of Value Added Tax System. The revenue on petroleum products which constitute sufficiently large chunk of tax revenue of this State is required to be safeguarded against likely import by bulk consumers in Goa from Oil Companies of other States availing exemption of tax. Accordingly, the scope of existing levy of entry tax needs to be restricted to petroleum products withdrawing it on all other items, simultaneously, with introduction of Value Added Tax System in the State.

In view of what is stated above, the Goa Tax on Entry of Goods Act, 2000(Goa Act 14 of 2000), the duration of which is limited up to 31.3.2003 needs to be kept in force beyond 31.3.2003 and amend it suitably, simultaneously with enforcement of Value Added Tax System.

This Bill seeks to achieve the above objects.

Financial Memorandum

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

Memorandum Regarding Delegated Legislation.

No delegated legislation is envisaged in this Bill.

Porvorim-Goa.

March, 2003.

MANOHAR PARRIKAR

Chief Minister

Assembly Hall,

Porvorim-Goa

March, 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(Amendment) Bill, 2003.

ANNEXURE

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

1. Short title, extent, commencement, duration and savings.—
(1) This Act may be called the Goa Tax on Entry of Goods Act, 2000.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

(4) It shall remain in force upto the 31st day of March, 2003, but its expiry under the operation of this sub-section shall not affect.—

(a) the previous operation of, or anything duly done or suffered

under, this Act or any rule made thereunder or any order made under any such rule, or

(b) any right, privilege, obligation or liability acquire, accrued or incur

under this Act or any rule made thereunder or any order made under any such rule, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under this Act or any contravention of any rule made under this Act or of any order made under any such rule, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not expired.