



LEGISLATIVE ASSEMBLY OF THE
STATE OF GOA

**The Goa Sales Tax
(Second Amendment) Bill, 2003**

(Bill No. 16 of 2003)

AS
~~It~~ be introduced in the Legislative Assembly of the
State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
APRIL, 2003

**THE GOA SALES TAX
(SECOND AMENDMENT) BILL, 2003**

(Bill No. 16 of 2003)

A

BILL

further to amend the Goa Sales Tax Act, 1964 (Act 4 of 1964).

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 Sales Tax (Second Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the first day of April, 2000.

2. Amendment of section 15.— In section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), sub-section (2A) shall be omitted.

Statement and Objects and Reasons

In the Budget Speech for the year 2003-04, a proposal for withdrawing penal provision contained in sub-section (2A) of section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), with retrospective effect, i.e. from 1-4-2000, has been made to give relief to the dealers. Accordingly, the Bill seeks to omit sub-section (2A) of section 15 of the said Act. This measure has been proposed as charging of interest on delayed payment of tax has been separately provided for in the said Act.

This Bill seeks to achieve the above object.

Financial Memorandum

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

Porvorim-Goa
3rd April, 2003

MANOHAR PARRIKAR
Chief Minister

Porvorim-Goa
3rd April, 2003
Assembly Hall.

S. A. NARVEKAR
Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance to 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 Sales Tax (Second Amendment) Bill, 2003.

ANNEXURE

.....
Extract of the Goa Sales Tax Act, 1964
(Act 4 of 1964)
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Section 15. Payment of Tax and Returns.

(1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns [of the total turnover of the period to which such returns relates, in such manner] by such date to such authority as may be prescribed.

(2A) Notwithstanding anything contained in sub-section (4) of section 17, if the dealer fails to furnish any returns as required under sub-section (2), the Commissioner or any other person appointed under sub-section (2) of section 3 shall impose a penalty of Rs.500/- or 2% of the amount of tax payable, whichever is more, in respect of the period for which such returns relate. The amount of penalty shall be enhanced to Rs.1000/- or 4% of the amount of tax payable, whichever is more, if the default is for two consecutive return periods or more.

(3) Before any registered dealer furnishes the returns required by sub-section (2), he shall pay into a Government Treasury or the Reserve Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns and shall furnish alongwith the returns a receipt from such Treasury or Bank showing the payment of such amount.

(4)

Section 15A. Charge on the property of default and levy of interest for delayed payment of tax.

(1) If a dealer or a person does not pay the tax due under this Act, within the time stipulated under the provisions of this Act, and the rules made thereunder, then,

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the dealer or a person liable to pay tax or any other amount due under this Act shall also be liable to pay interest during the period of default as under:

(a) one and a half per cent on the amount of tax remaining unpaid for each month for the first three months after the expiry of the time prescribed.

(b) two per cent on such amount for each month subsequent to the first three months as aforesaid.

Explanation. For the purposes of clause (ii), the interest payable for a part of the month shall be proportionately worked out.

(2) Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any dealer, person or class of persons.

Section 17. Assessment of Tax:

(1) The amount of tax due from a registered dealer shall be assessed separately for each year during which he is liable to pay the tax;

Provided that, when such dealer fails to furnish any return as required under sub-section (2) of section 15 of the Act relating to any period of any year, by the pre-

scribed date and in the prescribed manner, the Commissioner may, if he thinks fit, assess the tax due from such dealer separately for different parts of such year.

- (2)(a)
-
- (b)
- (c)
- (3)

(4) In assessing the dealer under any of the clauses (b), (c) and (d) of sub-section (2), or sub-section (3), if the Commissioner has reasons to believe that the dealer has failed, without sufficient cause, to comply with the requirements of sub-section (2) or sub-section (3) or sub-section (4) of section 15, the Commissioner shall, after giving such dealer a reasonable opportunity of being heard, direct him, either at the time of assessment or thereafter to pay by way of penalty in addition to the amount of tax assessed a sum not exceeding one-and-a half times the amount of tax so assessed, in addition to the interest payable under sub-section (1) of section 15A].

(4A) If any tax, other than the tax on which interest is leviable under sub-section (1) of section 15A, has remained unpaid on the date prescribed for filing the last return in respect of any period of assessment, then the dealer or the person shall be liable to pay by way of simple interest, a sum equal to two per cent on such tax for each month or part thereof on the expiry of 30 days from the date immediately following the date on which the dealer or person has been assessed expires, till the date of order of assessment and where any payment of such unpaid tax, whether in full or part, is made on or before the date of order of assessment, the amount of such interest shall be calculated by taking into consideration the amount of and the date of such payment. If, as a result of any order passed under this Act, the amount of tax which had so remained unpaid is enhanced or reduced, as the case may be, the interest shall be enhanced or reduced accordingly.