



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Sales Tax
(Amendment) Bill, 2004**

(Bill No. 28 of 2004)

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

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
AUGUST, 2004**

THE GOA SALES TAX (AMENDMENT)
BILL, 2004

(Bill No. 28 of 2004)

A

BILL

further to amend the Goa Sales Tax Act, 1964

Be it enacted by the Legislative Assembly of Goa in the Fifty-fifth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2004.

(2) It shall come into force at once.

2. *Amendment of section 7A.*— In section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964)(hereinafter referred to as the “principal Act”),

(i) in sub-section (1), for the words “fifteen crores”, the words “three crores” shall be substituted;

(ii) after sub-section (1), the following proviso shall be inserted, namely:-

“Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall not be taken into consideration.”.

3. *Amendment of section 15B.*— In section 15B of the principal Act, (i) in sub-section (1), for the word "individual", the word "industrial" shall be substituted;

(ii) in sub-section (2), after the expression "Government Treasury" and before the expression "by the said employer", the expression "in such manner as may be prescribed", shall be inserted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:-

"(3) Any such employer making such deduction under sub-section (1) shall, in respect of every quarter in which such deduction is made, send to the prescribed authority the receipt from Government Treasury showing the payment of such amount deducted alongwith a statement in the prescribed form containing details of the Works Contract under execution and tax deducted thereon, within the prescribed time, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed."

(iv) in sub-section (5), for the expression "2% per month or part thereof on the amount due and deductible", the expression "15% per annum" shall be substituted;

(v) the existing provision of sub-section (6) shall be numbered as clause (a) of sub-section (6) and after clause (a) as so numbered, the following clause shall be inserted, namely:—

,"(b) Subject to the conditions and the circumstances as may be prescribed, the Commissioner may certify on an application made by any registered dealer that no deduction or deduction at such lower rate as he may decide shall be made in respect of such registered dealer."
