



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

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

(Bill No. 13 of 2004)

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

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

**THE GOA SALES TAX (AMENDMENT)  
BILL, 2004**

(Bill No. 13 of 2004)

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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-fifth Year of the Republic of India as  
5 follows:-

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

(2) Section 2 of this Act shall be deemed to have  
10 come into force on the 1<sup>st</sup> day of April, 1996, and  
section 3 of this Act shall come into force at once.

2. *Amendment of section 24.*—In section 24 of  
the Goa Sales Tax Act, 1964 (Act 4 of 1964)  
(hereinafter referred to as the "principal Act"),  
15 after sub-section (6), the following sub-section  
shall be inserted, namely:-

"(7) When two or more companies are  
amalgamated by the Order of a Court/Tribunal  
or of the Central Government and such Order is  
20 to take effect from a date anterior to the date of  
the Order and such companies have sold or  
purchased any goods to or from each other  
during the period commencing from the date  
on which the Order is to take effect and existing

upto the date of the Order, then notwithstanding anything contained in such Order of amalgamation, such transactions of sale shall be included in the turnover of sales of the respective companies and shall be assessed to tax 5 accordingly, and for the purposes of this Act, the said companies shall be treated as distinct companies for entire said period upto the date of the said Order, and the Registration Certificates of the said companies shall be 10 cancelled or amended, where necessary, with effect from the date of the said Order of amalgamation."

3. *Insertion of new section 31B.*— After section 31A of the principal Act, the following section shall 15 be inserted, namely:-

**"31B. *Establishment of the Goa Consumer Protection and Guidance Fund.***— (1) There shall be established a Fund to be called the Goa Consumer Protection and Guidance Fund 20 (hereinafter, in this section, referred to as "the Fund") into which shall be entered and transferred under appropriation duly made by rules in this behalf, the amounts forfeited and recovered, except amounts refunded to the 25 purchasers, after deducting the expenses of collection and recovery as determined by the Government.

(2) No sum from the Fund shall be paid or applied for any purpose other than the purpose specified 26 in sub-section (3).

(3) The Fund shall be administered in the prescribed manner. The amount in the Fund shall be utilized for meeting the expenses of any

activities related to consumer protection and guidance as the Government may direct and also for giving grant in the prescribed manner to any voluntary consumer organization, society, 5 association, body or institution engaged in protection of interests of the consumers and having such qualifications as may be prescribed."