



LEGISLATIVE ASSEMBLY OF THE STATE
OF GOA

The Goa Tax on Luxuries (Amendment) Bill, 2003

(Bill No. 1 of 2003)

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

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

**The Goa Tax on Luxuries (Amendment)
Bill, 2003**

(Bill No. 1 of 2003)

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BILL

*further to amend the Goa Tax on Luxuries Act, 1988
(Goa Act 17 of 1988).*

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

1. Short title, commencement, duration and saving.—

(1) This Act may be called the Goa Tax on Luxuries
(Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the
15th November, 2002 and shall remain in force upto 31st
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 or any or-
der made thereunder, or

(b) any right, privilege, obligation or liability acquired,
accrued or incurred under this Act or any rule made or
any order made thereunder, or

(c) any penalty, forfeiture or punishment incurred in
respect of any offence under this Act or any rule made
or any order made thereunder, 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, for-
feiture or punishment may be imposed as if this Act had
not expired.

2. **Amendment of section 2.**— In section 2 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the “principal Act”), in clause (n), after the words “under this Act”, the expression “and includes surcharge, if any, leviable” shall be inserted.

3. **Insertion of new section 5C.**— After section 5B of the principal Act, the following section shall be inserted, namely:—

“5C. *Levy of surcharge.*— The tax payable under sub-section (2) of section 5 shall be increased by surcharge calculated at the rate of 10 percent of such tax.”

4. **Repeal and saving.**— (1) The Goa Tax on Luxuries (Second Amendment) Ordinance, 2002 (Ordinance No.5 of 2002), is hereby repealed.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.