



LEGISLATIVE ASSEMBLY OF THE STATE  
OF GOA

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

(Bill No. 5 of 2003)

<sup>A</sup>  
(To be introduced in the Legislative Assembly of the  
State of Goa)

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

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

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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 (Amendment) Act, 2003.

(2) It shall be deemed to have come into force with retrospective effect from 1-4-2001.

2. *Amendment of section 29A.*— In section 29A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), for clause (b), the following clause shall be substituted, namely:—

“(b) by a legal practitioner or a practicing Chartered Accountant; or”.

### Statement of Objects and Reasons

In terms of section 29A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), any person who is entitled to appear before any authority, other than the High Court or Tribunal, in connection with any proceeding under the said Act, may be represented before such authority,—

(a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf;

(b) by a legal practitioner; or

(c) subject to such conditions as may be prescribed, by an Accountant, or by a person enrolled in the prescribed manner as a Sales Tax Practitioner by the Commissioner and duly authorized by the person whom he represents.

The Goa Branch of Western India Regional Council of the Institute of Chartered Accountants of India, represented to the Government, that the requirements of registration for putting in appearance in any proceedings before any authority under the said Act, should not made be applicable to Chartered Accountants and that necessary amendment may be made to section 29A, with retrospective effect.

It is, therefore, proposed to amend said clause (b) of section 29A of the said Act so as to exclude Chartered Accountants from the requirements of obtaining compulsory registration under the Goa Sales Tax Act, 1964, before representing any person before any authority in proceeding under the said Act, retrospectively w.e.f. 1-4-2001, i.e. the date section 29A was in force.

This Bill seeks to achieve 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.

Porvorim-Goa  
24 February, 2003  
Assembly Hall.

MANOHAR PARRIKAR  
Chief Minister

Porvorim-Goa  
26 February, 2003  
Assembly Hall.

SUDHIR. 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 Sales Tax (Amendment) Bill, 2003.

(KIDAR NATH SAHANI)  
Governor

ANNEXURE

.....  
**Extract of the Goa Sales Tax Act, 1964**  
**(Act 4 of 1964)**  
.....

*Section 29. Power of Commissioner etc.in certain matters.*— (1) The Commissioner or any person appointed to assist him under sub-section (2) of section 3 shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under the law relating to Civil Procedure for the time being in force in Goa when trying a suit, in respect of the following matters, namely:

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents ; and
- (c) issuing commissions for the examination of witnesses; and any proceeding under this Act before the Commissioner or any person appointed to assist him under sub-section (2) of section 3 shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code.

(2) Subject to any rules made in this behalf, any authority referred to in sub-section (1) may impound and retain in its custody for such period as it thinks fit, any books of account or other documents produced before it, in any proceedings under this Act:

Provided that a person appointed to assist the Commissioner under sub-section (2) of section 3 shall not—

- (a) impound any books of account or other documents without recording his reasons for so doing; or
- (b) retain in his custody any such books or documents for a period exceeding thirty days

without obtaining the approval of the Commissioner therefor.

*Section 29A. Appearance before any authority in proceeding.*— Any person who is entitled to appear before any authority, other than the High Court or Tribunal, in connection with any proceeding under this Act may be represented before such authority,-

- (a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf;
- (b) by a legal Practitioner; or
- (c) subject to such conditions as may be prescribed, by an Accountant, or by a person enrolled in the prescribed manner as a Sales Tax Practitioner by the Commissioner and duly authorized by the person represents.