



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA ENTERTAINMENT TAX
(AMENDMENT) BILL, 2008**

(Bill No. 10 of 2008)

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

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
MARCH, 2008.**

The Goa Entertainment Tax (Amendment) Bill, 2008.

(Bill No. 10 of 2008)

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further to amend the Goa Entertainment Tax Act, 1964 (Act 2 of 1964).

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Amendment) Act, 2008.

(2) It shall be deemed to have come into force on 13th day of October, 2007.

2. *Amendment of section 2.*— In section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter referred to as the "principal Act"), for clause (g), the following clause shall be substituted, namely :- "(g) "Commissioner" means the Commissioner of Entertainment Tax appointed under sub-section(1) of section 2A of this Act;"

3. *Amendment of section 2A.*— In section 2A of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The Government shall appoint an Officer to be called the Commissioner of

Entertainment Tax for carrying out the purposes of this Act.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Government shall appoint an Additional Commissioner of Entertainment Tax, Assistant Commissioner of Entertainment Tax and such number of Entertainment Tax Officers as it deems necessary to assist the Commissioner in the execution of his functions under this Act.”;

(iii) sub-section (5) shall be omitted.

4. *Insertion of new section 10A.*— After section 10 of the principal Act, the following section shall be inserted, namely:—

“10A. *Delegation of powers.*— (1) The Government may, subject to such restriction and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner or to any other officer, all or any of its powers (not being powers relating to the appointment of Additional Commissioner of Entertainment Tax or Assistant Commissioner of Entertainment Tax or other officers) under this Act.

(2) The Commissioner may, by order in writing and subject to such restrictions and conditions as may be specified therein, delegate any of his powers under this Act to any officer subordinate to him.”.

5. *Repeal and Saving.*— (1) The Goa Entertainment Tax (Amendment) Ordinance, 2007 (Ordinance No. 6 of 2007) is hereby repealed.

(2) Notwithstanding the repeal of Goa Entertainment Tax (Amendment) Ordinance, 2007 (Ordinance No. 6 of 2007), 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.