



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Tax on Profession Trade  
Callings and Employment  
Bill, 2009**

( Bill No. 29 of 2009 )

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~~(To be~~ introduced in the Legislative Assembly of the State of Goa)  
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**GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM, GOA  
DECEMBER, 2009.**

The Goa Tax on Profession, Trade,  
Callings and Employment

Bill, 2009

(Bill No. 29 of 2009)

A

Bill,

to enact the Goa Tax on Profession, Trade,  
Callings and Employment.

5 BE it enacted by the Legislative Assembly of Goa  
in the Sixtieth Year of the Republic of India, as  
follows:-

1. **Short title and commencement** .— (1) This  
Act may be called the Goa Tax on Profession, Trade,  
10 Callings and Employment Act, 2009.

(2) It shall extend to the whole of the State of  
Goa.

(3) It shall come into force on such date as the  
Government may by notification in the Official  
15 Gazette, appoint.

2. **Definition**.— In this Act , unless the context  
otherwise requires.—

(a) "Additional Commissioner of Profession  
Tax" means a person appointed as Additional  
20 Commissioner under sub-section (2) of section  
6 of this Act to assist the Commissioner;

(b) "appointed day" means the day on which this Act shall come into force;

(c) "assessee" means a person or employer by whom, the tax is payable under this Act;

(d) "Assistant Commissioner of Profession Tax" means a person appointed as Assistant Commissioner under sub-section (2) of section 6 of the Act, to assist the Commissioner;

(e) "Commissioner" means the person appointed to be the Commissioner of Profession Tax under sub-section (1) of section 6 of this Act;

(f) "Corporation area" means an area within the limits of Corporation of City of Panaji constituted under the Corporation of the City of Panaji Act, 2002 (Goa Act 1 of 2003);

(g) "employee" means a person employed on salary or wages, and includes -

(i) a Government servant receiving salary or wages from the revenue of the Central Government, or any State Government or the Railway Fund.

(ii) a person in the service of a body corporate whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its Headquarters may be outside the State.

(iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;

(h) "employer" in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages and includes the Head of the office of any establishment as well as the manager or agent of employer;

(i) "engaged" in relation of any profession, trade, callings or employment means occupied fully or otherwise in such profession, trade, calling or employment, whether any pecuniary benefit or benefit of any nature whatsoever, actually accrues or not to a person from such occupation;

(j) "Government" means the Government of Goa;

(k) "local areas" means the areas situated within the limits of Village Panchayats and Zilla Panchayats constituted under the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(l) "month" means a calendar month;

(m) "municipal area" means an area within the Municipal limits of the Municipal Councils covered under the Goa Municipalities Act, 1968 (Goa Act 7 of 1969), namely:-

(i) the Margao Municipal Council;

(ii) the Mormugao Municipal Council;

(iii) the Mapusa Municipal Council;

(iv) the Ponda Municipal Council;

(v) the Bicholim Municipal Council;

(vi) the Curchorem Municipal Council;

- (vii) the Canacona Municipal Council;
- (viii) the Sanguem Municipal Council;
- (ix) the Quepem Municipal Council;
- (x) the Valpoi Municipal Council;
- (xi) the Pernem Municipal Council;
- (xii) the Cuncolim Municipal Council;  
and
- (xiii) the Sanquelim Municipal Council.

(n) "notification" means any notification published in the Official Gazette;

(o) "person" means any person or individual who is engaged in any profession, trade, callings or employment in the State of Goa and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

(p) "prescribed" means prescribed by the rules made under this Act;

(q) "profession tax" or "tax" means the tax on professions, trades, callings and employment levied under this Act;

(r) "Profession Tax Officer" means the person appointed by that designation under sub-section (2) of section 6 for the purposes of this Act;

(s) "salary" or "wages" includes pay or wages, dearness pay and allowance and all

other remunerations received or receivable by any person including any amount received by way of arrears of salary or whatever name called, on regular or contract basis, whether payable in cash or kind, and also includes perquisites and profits in lieu of salary, as defined in section 17 of Income Tax Act, 1961 (Central Act 43 of 1961), but does not include bonus, pension, gratuity and salary in lieu of surrender or encashment of leave;

**Explanation:** Where arrears of salary is received in part or full, then such arrears shall be spread over for the relevant months for which it relates, for the purpose of computation of "salary or wages" for such month.

(t) "Schedule" means a Schedule appended to this Act;

(u) "special areas" means the areas, which the Government may specially declare by notification in the Official Gazette, for the purposes of this Act, other than those areas defined in clause '(g)', '(l)' and '(m)' of this section;

(v) "State" means the State of Goa;

(w) "Tribunal" means Tribunal constituted under section 19 of this Act;

(x) "year" means the financial year commencing from 1st April to 31st March.

**3. Levy and charge of tax.—** (1) Subject to the provision of article 276 of the Constitution of India, and of this Act, there shall be levied and collected

a tax on professions, trades, callings and employments for the benefit of the State.

(2) Every person who exercises any profession or calling or is engaged in any trade or holds any appointment, public or private, or is employed in any manner in the State as specified in the Schedule I, shall be liable to pay to the Government, the tax at the rates specified/mentioned against the corresponding entry (class of person):

Provided that no tax shall be payable by persons who have attained sixty five years of age:

Provided further that, no tax shall be payable by a person in respect of any year if the period, during which he exercises such profession or calling or is engaged in the trade or holds the appointment or is employed, does not exceed four months in that year.

(3) Amendment to the Schedule— (i) The Government may, by notification in the Official Gazette, -

(a) enhance or reduce any rate of tax;

(b) add to, or omit from, or otherwise amend any class of profession, calling, trade or employment or any class of person liable for registration or enrolment under this Act; or

(c) amend any entry of the Schedule specifying registration fees of either an employer or a person, for any class of profession, calling, trade and employment;

and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) Any notification issued under clause (i) shall be placed on the Table of the Assembly in the session immediately following, while the House in session for a total period of 30 days, which may be comprised of one session or more.

**4. Employer's liability to deduct and pay tax on behalf of employees.**— The tax payable under this Act by any person earning a salary or wages shall be deducted by his employer from the salary or wages payable to such person, before such salary or wages is paid to him, and such employer shall, irrespective of whether such deduction is made or not, when the salary or wages is paid to such person or persons, be liable to pay tax on behalf of all such persons:

Provided that, if the employer is an officer of the Government or the Central Government, the Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability and shall issue to the employee, a certificate of such deduction during the year, as may be prescribed.

**5. Registration and enrolment.**— (1) Every employer not being an officer of the Government liable to pay tax under section 4, shall obtain a certificate of registration from the Commissioner

in the prescribed manner, on payment of fees as specified in the Schedule II appended to this Act.

(2) Every person liable to pay tax under this Act other than a person earning salary or wages, in respect of whom tax is payable by his employer, shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner, on payment of fees specified in the Schedule II appended to this Act.

(3) Notwithstanding anything contained in this section where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commissioner of any foreign country situated in any part of the State, such person, if liable to any tax, shall obtain a certificate of enrolment as provided in sub section (2) and pay the tax himself.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within 30 days from the date of the commencement of this Act in the Official Gazette, or, if he was not engaged in any profession, trade, calling or employment on that date within 30 days of his becoming liable to pay tax or, in respect of a person referred to in sub-section (2) or sub-section (3), within 30 days of accrual of such liability to pay tax, apply for the certificate of registration or enrolment, as the case may be, to the Commissioner in the prescribed manner, and Commissioner shall, after making such enquiry as may be necessary within 30 days of the receipt of the application grant him such certificate if the application is in order:

Provided that, where after the issue of enrolment certificate the tax payable under this Act is revised, the person liable to pay tax under this Act shall, notwithstanding that the enrolment certificate is not revised pay tax at such revised rates from the date of such revision and subsequently surrender the said certificate for necessary revision.

(5) The Commissioner shall mention in every certificate of enrolment, the amount of tax payable by the person according to the rates specified in the Schedule I and the date by which it shall be paid, and such certificate shall, subject to the provisions of the proviso to sub-section (4), serve as a notice of demand for the purpose of section 11.

(6) The Commissioner may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time any certificate of registration or enrolment.

(7) Where an employer or a person liable to registration or enrolment has failed to apply for such registration within prescribed time, the Commissioner may, after giving him reasonable opportunity of being heard, impose upon him a penalty of Rs.200/- per month for such delay in addition to the tax due under the provisions of this Act.

**6. Authorities for implementation of the Act.**— (1) For carrying out the purposes of this Act, the Government shall, by notification published in the Official Gazette, appoint an officer to be called the Commissioner.

(2) Likewise, to assist the Commissioner in the execution of his functions under this Act, the

Government may, by notification published in the Official Gazette, appoint an Additional Commissioner, if any, and such number of —

(i) Assistant Commissioners of Profession Tax; and 5

(ii) Profession Tax Officers,  
as the Government may think necessary.

(3) The Commissioner may appoint such number of,—

(i) Assistant Profession Tax Officers; 10

(ii) Profession Tax Inspectors; and

(iii) Other officers and ministerial staff, as found necessary, to assist him in the execution of his functions under this Act. 15

(4) The Commissioner and all officers and persons appointed under sub-section (2) and sub-section (3) shall exercise such powers as may be conferred or delegated, as the case may be, and perform such duties as may be required, by or under this Act. 20

(5) The superintendence and control for the proper execution of the provisions of this Act and the Rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner. 25

(6) The Commissioner and all officers and persons appointed under sub-section (2) and sub-section (3) shall be deemed to be Public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860). 30

**7. Filing of returns.**— (1) Every employer registered under this Act shall furnish to the Commissioner, a quarterly return in such form and by such date as may be prescribed, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof: 5

Provided that, the Commissioner may, subject to such terms and conditions as may be prescribed, 10 permit any employer to file separate returns:

(i) for all or any of the places of business of the employer whether or not situated within the jurisdiction of the same registering authority;

15 (ii) for different constituents of the business/profession.;

to such authority as he may direct.

(2) Every such return shall be accompanied by a treasury challan in proof of payment of full 20 amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been filed.

(3) When an employer has, without any reasonable cause failed to file such return or 25 returns within the required period, the Commissioner shall, after giving the employer a reasonable opportunity of being heard, impose upon him a penalty not exceeding one thousand rupees per return plus interest at such rate, as the 30 Government may notify from time to time in this regard, in addition to the tax due.

(4) A registered employer furnishing return as required by sub-section (1), shall first pay into the

Government Treasury the amount of tax due from him for the period covered by a return alongwith the amount of interest payable by him under sub-section (3) of section 9 of this Act.

(5) The amount of tax assessed under section 11 or found due under any of the sections of this Act in respect of such period shall be paid by the employer or a person liable thereof into the Government Treasury within 30 days from the date of service of notice of demand issued by the Commissioner in respect thereof:

Provided that, the Commissioner may, in respect of any particular employer or person, for reasons to be recorded in writing, allow him to pay tax, penalty or interest, if any, by installments but grant of such installments to pay tax shall be without any prejudice to levy of interest.

(6) Every enrolled person registered under this Act shall furnish to the Commissioner, an annual return, in such form and by such date as may be prescribed, showing therein the details of his income, either by way of profession or business or commission or remuneration or by whatever name called, earned for the year immediately preceeding such year. The provision of sub-section (2), sub-section (3), sub-section (4) and sub-section (5) shall mutatis mutandis apply to this sub-section.

(7) If any registered employer or enrolled person having furnished a return under sub-section (1) or sub-section (6) discovers any omission or incorrect statement therein, he may furnish a revised return at any time before completion of one year or before a notice for assessment is served on him in respect of the period covered by the said

return, whichever is earlier and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (2), of the extra amount.

**8. Submission of information of tax deducted by an employer.**— Every employer registered under this Act shall furnish to the Commissioner, within 25 days from the expiry of the month, a statement in the prescribed form, showing therein the salaries and wages paid by him to his employee and the amount of tax deducted by him in respect thereof during the month immediately preceeding that month and every such statement shall indicate the details of tax deposited by him into the treasury.

**9. Payment of tax.**— (1) Every registered employer or an enrolled person shall pay the tax payable by him under this Act in such manner and in such form as may be prescribed.

(2) A registered employer or an enrolled person furnishing returns as required by sub-section (1) or sub-section (6) of section 7 shall pay into Government Treasury or any bank so notified by the Government in such manner and at such intervals as may be prescribed.

(3) The amount of tax due where the return or revised return has been furnished without full payment thereof shall be paid forthwith alongwith interest on the defaulted amount at such rate as the Government may notify from time to time.

This provision shall, mutatis mutandis apply, also to the amount of tax due as per any order passed



under any of the provisions of this Act and shall be paid by the employer or the person, as the case may be, liable therof, within 30 days from the date of service of notice issued by the Commissioner, in respect therof:

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Provided that, the Commissioner may, upon an application by an employer or a person and subject to such rules as may be prescribed, remit the whole or any part of the interest or penalty payable in respect of any period thereof.

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(4) Any tax, penalty or interest or any sum forfeited which has remained unpaid after the service of notice under sub-section (3) or any installment not duly paid shall be recoverable as an arrears of land revenue.

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**10. Deduction of tax in case of certain enrolled persons.**— (1) The tax payable under this Act by any agent or any other person by whatever name called earning income by way of commission or other remuneration as specified in item 3(a) and (b) of the Schedule I shall be deducted by the insurance company or bank or other financial institution, as the case may be, before such commission is paid to him, and the amount so deducted shall be paid into treasury on behalf of the persons from whom such deductions are made. Failure to make such deduction, the Insurance company or bank or other financial institution, as the case may be, shall be liable to pay such tax on behalf of all such persons to whom the commission or the remuneration is paid.

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(2) Where any salary or wage earner as specified in item 1(a) of Schedule I is working for any person registered or enrolled under this Act not as his

employee but as a part of his manpower service by whatever name being provided to him by any other person, the tax payable under this Act by such salary or wage earner shall be deducted by the person registered / enrolled under this Act before any amount is paid to such person providing any service to him and such person shall, irrespective of any deduction has been made or not and the amount is paid to such service provider shall be liable to pay tax on behalf of all such salary or wage earners.

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(3) Where any person registered or enrolled under this Act has taken on rent or hire or on similar terms any transport vehicles (other than two wheelers and three wheelers) for more than a month in a year, the tax payable by the owner of such transport vehicle shall be deducted by such person registered or enrolled under this Act before any amount is paid as rent or by whatever name called to the owner, and such person shall, irrespective of whether such deduction has been made or not and the rent or other amount paid to such owner shall be liable to pay tax on behalf of all such owners.

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(4) The tax payable by any medical practitioner as specified in item 5 of the Schedule I shall be deducted by the person owning or running or managing the nursing home, hospital, pathological testing laboratory, x-ray, C.T. scan, M.R.I. and all services provided to the patients in the hospitals/ dispensaries.

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(5) The person making deduction under sub-section (1) to sub-section (4) shall submit by 25th of every month to the Assessing Authority a

statement in the prescribed form containing particulars of the tax deducted during the preceding month and pay full amount of tax so deducted by it within 20 days after the close of the preceding month in which such deduction was made. 5

(6) If default is committed in payment of tax deducted beyond 10 days after the period specified in sub-section (5), such person shall be liable to pay interest at the rate so notified by the Government, of the amount of tax due for each month or part thereof for a period for which the tax remains unpaid. 10

(7) The person making deduction under sub-sections (1), (2), (3) and (4) shall furnish to the enrolled person /person liable to be enrolled from whom such deduction is made, a certificate of such deduction made during the year, in the manner as may be prescribed. 15

(8) Payment by way of deduction in accordance with sub-section (5) shall be without prejudice to any mode of recovery of tax due under this Act from the enrolled person /person liable to be enrolled and the burden of proving that the tax payable by him, has already been deducted and remitted under sub-section (5), shall be on such person. 20

**11. Assessment of employer/person.**— (1) The amount of tax due from an employer/person liable to pay tax shall be assessed separately for each year: 25

Provided that, the Commissioner may, subject to such conditions as may be prescribed and for

reasons to be recorded in writing, assess the tax due from any employer or person for a part of the year:

5 Provided further that, when an employer/person has failed to furnish, by the prescribed date, any return relating to any period in any year, the Commissioner may, if he thinks fit, assess the tax due from such employer/person separately for different quarters of such year.

10 (2) The Commissioner on being satisfied that the returns furnished by an employer/person in respect of any period are correct and complete, he shall assess the amount of tax due from the employer/person on the basis of such returns and 15 communicate the employer/person by an order in this regard.

(3) (a) If the Commissioner is not satisfied that the returns filed by the employer/person are correct and complete or where no such returns 20 are filed, he shall serve upon him a notice requiring him to attend, in person or through a duly authorised representative, on a date specified in the said notice and produce accounts and papers in support of the returns or cause to be produced 25 all the evidences on which he relied in support of his returns and satisfy the correctness of the said returns.

(b) The Commissioner shall, upon examining the accounts and the papers and after 30 considering all the evidences produced, assess the amount of tax due from the employer/person.

(c) If the employer/person fails to comply with the requirements of the notice or if in the opinion

of the Commissioner, the accounts and papers furnished by him are incorrect or incomplete, the Commissioner may, assess the amount of tax due from the employer on the basis of the record available before him. Where the employer/ person fails to make any satisfactory proof or fails to attend the assessment, the Commissioner shall, after such inquiry as he considers deem fit, assess the tax due to the best of his judgement.

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(4) No assessment under sub-section (2) or sub-section (3) of this section for any year shall be made after a period of three years and no assessment under sub-section (5) shall be made after the expiry of six years from the end of the year in respect of which or part of which such assessment is to be made:

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Provided that where assessment is made in consequence of or to give effect to, any order of an Appellate Authority or Revisional Authority or of a Court, the said period of three years shall be reckoned from the date of such order:

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Provided further that in computing the period laid down in this sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or authority, such period shall be excluded.

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(5) The Commissioner, has reason to believe that an employer/person liable to pay tax in respect of any period, has failed to apply for registration within time as required by this Act, the Commissioner shall, proceed to assess the amount of tax due from such defaulting employer/person, in respect of such period and shall cause to serve

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upon him in the prescribed manner a notice requiring him to be present and produce or cause to be produced all evidence as is specified in the notice, after giving him a reasonable opportunity of being heard.

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(6) Amount of tax so assessed including interest and/or penalty, if any, shall be paid within 30 days from the date of issue of notice of demand.

**12. Assessment of escaped tax.**— (1) If for any reason any tax payable under this Act has escaped assessment or has been assessed at a lower rate than the rate at which it is assessable, the Commissioner may, at any time within four years from the end of the year to which the tax relates, proceed to assess or re-assess the tax, as the case may be, to the best of his judgement, after issuing a notice to the employer/person concerned and after making such inquiry as he considers necessary:

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Provided that the tax shall be charged at the rate at which it would have been charged if such tax had not escaped assessment or, as the case may be, had not been assessed at a rate lower than the rate at which it was assessable.

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(2) In making an assessment under sub-section (1), the Commissioner may, if he is satisfied that the escape from assessment was due to wilful non-disclosure of information or attempt at evading the tax by the employer or the person, may direct such employer or the person to pay, in addition to the tax assessed under sub-section (1), a penalty not exceeding one and half times the tax so assessed:

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Provided that no penalty under this sub-section shall be imposed unless the employer or the person affected has had a reasonable opportunity of showing cause against such imposition.

**13. Penalty for non-payment of tax.**— If an enrolled person or a registered employer fails, without any reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the Commissioner may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding 50% of the amount of tax due. This penalty shall be in addition to the interest payable under sub-section (4) of section 9.

**14. Special mode of recovery.**— (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, by notice in writing, a copy of which shall be forwarded to the employer/person at his last address known to the Commissioner, require-

(a) any person from whom any amount of tax is due or may become due to an employer/person who has failed to pay the amount of tax due or interest or penalty imposed under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such employer/person;

to pay to the Commissioner either forthwith upon the money becoming due or being held or at or within the time specified within the notice, so much of the money as is sufficient to pay the amount due by the employer in respect of the

arrears of tax, penalty or both, or the whole of the money when it is equal to or less than that amount.

(2) The Commissioner may at any time, or from time to time amend or revoke any such notice or extend the time for making any payment, either by installment or otherwise, in pursuance of such notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the employer/person, as the case may be, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the employer/person, as the case may be, after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the employer/person, as the case may be, for tax and penalty, whichever is less.

(5) Where a employer/person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the employer/person, as the case may be, or that the amount held for or on account of the employer/person, as the case may be, is under genuine dispute, the Commissioner shall hold an inquiry and after giving a reasonable opportunity of being heard to such person and the employer/person, as the case may be, shall make such order as he thinks fit.

(6) Any amount of money which a employer/ person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrears of land revenue. 5

**15. Special provision regarding liability in certain cases .—** (1) Where an employer liable to pay tax under section 4 of this Act, dies then, his legal representative shall be liable to pay tax (including any penalty and interest) due from such employer under this Act, in the like manner and to the same extent as the deceased employer, whether such tax (including any penalty and interest) has been assessed before the death of the employer but has remained unpaid, or is assessed after the death of the employer. 10 15

Explanation: In this sub-section, the expression "legal representative" has the same meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 (V of 1908) 20

(2) Where an employer liable to pay tax under section 4 of this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of the members then, each member or group of members shall be jointly or severally liable to pay the tax (including any penalty and interest) due from the employer under this Act upto the time of partition, whether such tax (including any penalty and interest) has been assessed before the partition but has remained unpaid, or is assessed after partition. 25 30

(3) Where an employer liable to pay tax under this Act, is a firm, and the firm is dissolved then, every person who was a partner shall jointly or severally be liable to pay the tax (including any penalty and interest), due from the employer firm under this Act up to the time of dissolution, whether such tax (including any penalty and interest) has been assessed before such dissolution but has remained unpaid, or is assessed after such dissolution. 5 10

(4) Where an employer, liable to pay tax under this Act, transfers or otherwise disposes of his office or establishment or activity in whole or in part, or effects any change in employment in consequence of which he is succeeded in the office or establishment or activity or part thereof by an any other person then, the employer and the person succeeding shall jointly or severally be liable to pay tax (including any penalty and interest) due from the employer under this Act upto the time of such transfer, disposal or change, whether such tax (including any penalty and interest) has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter. 15 20 25

(5) Where an employer liable to pay tax under this Act is succeeded in the office or establishment for activity by any person in the manner described in sub-section (4) then, such person shall.-

(a) notwithstanding anything contained in section 3, be liable to pay tax in respect of the period from the date of such succession; and 30

(b) within 30 days from the date of such succession, apply for certificate of registration, unless he already holds a certificate of registration.

**16. Recovery of tax.**— Any tax due or assessed, or any other amount due under this Act from an employer or any other person may, without prejudice to any other mode of collection, be recovered as if it were an arrears of land revenue.

**17. Special powers for recovery of tax as an arrears of land revenue.**— The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Assistant Commissioner of Profession Tax, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any employer/person under this Act, all the powers of the Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as an arrears of land revenue.

**18. Determination of certain disputed questions.**— (1) If any question arises, otherwise than in proceedings before a Court or before the Commissioner has commenced assessment of an employer under section 11, about the interpretation or the scope of any expression defined in section 2, or of any entry in Schedule I, the Commissioner shall make an order determining such question.

**Explanation:** For the purposes of this subsection, the Commissioner shall be deemed to have commenced assessment of an employer under section 11, when the employer is served with a notice under that section.

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, in respect of any period prior to the determination.

(3) If any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section, but such question may be raised in appeal against, or by way of revision of, such order.

**19. Tribunal.**— (1) Subject to the provisions of this section, the Government shall constitute a Tribunal consisting of one member or as many members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act:

Provided that where the Tribunal consists of one member, that member shall be a person who has held a civil judicial post for at least ten years or ten years experience in the legal matters in the Central/State Government Department or who has been in practice as an advocate for at least ten years, and where the Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.

(2) If the Tribunal consists of more than one member, the Government shall appoint one of the members of the Tribunal to be the Chairman thereof.

(3) The qualifications of the member or members constituting the Tribunal and the period for which such member or members shall hold office, shall be such as may be prescribed.

(4) The Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member-

(a) is adjudged as an insolvent; or

(b) engages during his term of office in any paid employment outside the duties of his office; or

(c) is or becomes, in any way concerned or interested in any contract or agreement made by or on behalf of the Government or participates in any way in the profit thereof or in any benefits or emoluments arising therefrom; or

(d) is in the opinion of the Government, unfit to continue in office by reason of infirmity of mind or body; or

(e) is convicted of an offence involving in moral turpitude:

Provided that before terminating the appointment of any member under this subsection, such member shall be given a reasonable opportunity of being heard.

(5) Any vacancy in the membership of the Tribunal shall be filled up by the Government as soon as practicable.

(6) If the Tribunal consists of more than one member, the functions of the Tribunal may be discharged by any of the members sitting either singly or in benches of two or more members, as may be determined by the Chairman.

(7) Where the Tribunal consists of more than one member and they are divided on any matter arising for decision before them, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case, including those who first heard it.

(8) Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person who is ordered to pay the same as an arrear of land revenue.

(9) The Tribunal shall, for the purpose of regulating its procedure and disposal of its business, make regulations not inconsistent with the provisions of this Act and the rules made thereunder:

Provided that the regulations so made shall not have effect until they are approved by the Government and published in the Official Gazette.

(10) Notwithstanding anything contained in this section, the Government may, by notification in the Official Gazette, confer on any Tribunal constituted or functioning under any other law for the time being in force, the powers conferred on a Tribunal by or under this Act and thereupon such other

Tribunal shall be deemed to be a Tribunal constituted under this section in relation to the said law notwithstanding anything inconsistent in such other law:

5 Provided that the provisions of sub-sections (3) and (4) shall not apply to the Tribunal on which powers are so conferred.

(11) Any proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (45 of 1860). 10

**20. Persons appointed as members of Tribunal to be Public servants.**— All the persons appointed as the members of the Tribunal shall be deemed to be Public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860), and clause (c) of section 2 of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988). 15

**21. Powers of Tribunal and Commissioner.**— (1) In discharging their functions by or under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of- 20

(a) proof of facts by affidavit;

(b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation; 25

(c) compelling the production of documents; and

(d) issuing commissions for the examination of witnesses.

(2) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summons is issued by the Tribunal or the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Tribunal or the Commissioner, as the case may be, may impose on him such fine not exceeding five thousand rupees as it or he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of an arrears of tax: 5 10 15

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(3) If, any documents are produced by a person on whom a summons was issued by the Commissioner, and the Commissioner is of the opinion that any employer/person has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against such person, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution under any law. 20 25 30

**22. Appeals.**— (1) Subject to such rules as may be made by the Government, any employer/person aggrieved by any order made under



sections 11, 12, or 13 may appeal against such order to,

(a) the Assistant Commissioner, if the order is passed by any Appropriate Assessing Authority (other than Assistant Commissioner); and 5

(b) the Additional Commissioner, if the order is passed by the Assistant Commissioner;

within sixty days from the date of communication of order appealed against.

Provided that, the appellate authority may admit the appeal after the expiry of the above period but not beyond six months, if he is satisfied that there was sufficient cause which prevented the appellant to file the appeal within the specified time. 10 15

(2) No appeal against an order of assessment with or without penalty or interest, or against an order imposing penalty or interest shall ordinarily be entertained by an appellate authority, unless he is satisfied that such amount of tax as the applicant may admit to be due from him has been paid and such appeal is accompanied by satisfactory proof of the payment of such amount. 20

Provided that, an appellate authority may, if it thinks fit, for reason to be recorded in writing, direct the appellant to pay not less than fifty per cent of the amount due of tax, penalty or interest disputed by the appellant in the appeal or furnish such security for like amount before admitting such appeal for hearing on merits. 25 30

(3) The appellate authority in disposing of an appeal may:

(i) confirm, annul, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points. 5

(4) No order under this section shall be passed without giving the appellant a reasonable opportunity of being heard. 10

(5) The appellate authority shall dispose off the appeal within a period of two years from the date of its filing, which may be extended on special grounds to a further period of six months after reasons to be recorded in writing. 15

(6) Pending the final decision of an appeal filed under sub-section (1) of this section, the recovery of any tax assessed or reassessed or any interest or penalty charged under the Act and not admitted by the assessee to be due from him shall be stayed, if so directed by the appellate authority, not otherwise, on such terms and conditions as may be specified in the directions. 20

**23: Appeal to the Tribunal.**— (1) In the case of an order passed in appeal by the appellate authority under section 22, a second appeal shall lie to the Tribunal within sixty days from the date of passing of the order: 25

Provided that the Tribunal may admit the appeal after the expiry of the above period but not beyond one year, if it is satisfied that there was sufficient 30

cause which prevented the appellant to file the appeal within the specified time.

(2) No appeal under sub-section (1) shall be entertained by the Tribunal, unless such Memorandum of appeal is accompanied by satisfactory proof of the payment of tax or penalty or both that may be due:

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Provided that, the Tribunal, if it thinks fit, for reasons to be recorded in writing, entertain any appeal against any such order without making the payment as aforesaid, if the appellant furnishes such security for such amount as it may direct.

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(3) In deciding an appeal, the Tribunal shall have the same powers as exercised by the appellate authority under sub-section (3) and sub-section (6) of section 22 of this Act.

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(4) The employer/person, as the case may be, may, at his option file a second appeal under sub-section (1), or make an application for revision to the Commissioner under sub-section (1) of section 24, and where employer/person, as the case may be, has exercised such option, he shall be precluded from filing an application for revision under sub-section (1) of section 24, or, as the case may be, from filing a second appeal under sub-section (1).

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(5) Where an order is passed by the Commissioner of his own motion under sub-section (2) of section 24, an appeal shall lie to the Tribunal from that order within sixty days from the date of the order and an appeal filed after that period, but not beyond one year, may be admitted if the Tribunal is satisfied that the appellant had sufficient reason for not filing the appeal within that period.

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(6) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

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**24. Revision by the Commissioner.**— (1) The Commissioner may, on his own motion, call for and examine the record for any proceeding under this Act and if he considers that any order passed therein by any authority other than the Tribunal or the High Court is erroneous, in so far as, it is prejudicial to the interest of the revenue, contrary law or has an error apparent on the face of the record or is on the basis of facts which were not before when the order was passed, after giving an opportunity of being heard, pass such order as he deems fit:

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Provided that, the Commissioner shall not pass any order under this section after the expiry of three years from the date of such order.

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(2) The Commissioner may, upon an application by any aggrieved person; made within sixty days of the service of any order passed under this Act or the rules made thereunder by a person appointed under sub-section (2) or (3) section 6 revise such order:

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Provided that, the Commissioner may entertain any application, after the period of sixty days, but not beyond six months, if he is satisfied that the applicant had sufficient cause for not filing the application within that period:

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Provided further that, no application for revision shall be entertained by the Commissioner, unless

it is accompanied by satisfactory proof of payment of the tax as disputed by the employer/person:

5 Provided also that, the Commissioner, upon receipt of such revision application, may direct the applicant to pay the disputed dues or support the said dues by a bank guarantee which may not be less than 50% of the total disputed dues, to admit the revision application for discussion on merit:

10 Provided also that, before rejecting any application for the revision of any such order, the Commissioner shall consider it and shall record reasons for such rejection:

15 Provided also that, no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (1) of section 22 to the prescribed authority in respect of such assessment.

20 (3) In disposing of the application for revision, the Commissioner shall have the same powers as those of the appellate authority under sub-section (3) of section 22 of this Act or of a Court exercising Revisional jurisdiction under the Code of Civil Procedure, 1908 (V of 1908).

25 (4) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

**Explanation:**— In this section 'assessment' includes imposition of penalty.

30 **25. Revision to High Court.**— (1) An assessee who is dissatisfied with the decision of the Tribunal

or Commissioner, as the case may be, may, within sixty days after being notified of the decision, file a revision with the High Court; and the assessee so appealing shall serve a copy of the notice of revision on the respondent to the proceeding.

(2) A revision to the High Court may be made on question of law or an erroneous decision or failure to decide a question of fact. A notice of the revision shall state the questions of law that will be raised in the revision.

(3) The Commissioner shall also be made a party to the proceedings before the High Court where revision is filed by the employer or other person.

15 (4) The High Court may, on application either by the petitioner or by the respondent, review any order passed by it provided such application is made within thirty days from the date of the decision.

20 (5) A revision or review application presented before the High Court under this section shall be heard by a bench consisting of not less than two Judges.

25 **26. Review.**— (1) Subject to such rules as may be prescribed, any assessment made or order passed under this Act, or rules made thereunder by any person appointed under section 6 or by the Tribunal constituted under section 19 may be reviewed by the person or the Tribunal passing it, as the case may be, upon an application or of his or its own motion, as the case may be.

30 Provided that, no application for review shall be entertained after a period of sixty days from the date of the order:

Provided further that, no order of assessment or any other order shall be reviewed after the expiry of two years from the date of the order.

(2) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

**Explanation:**— In this section 'assessment' includes imposition of penalty.

**27. Accounts.**— (1) If the Commissioner considers that the books of accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not an employer/person, as the case may be, is liable to tax during any period, or are so kept not to enable a proper scrutiny of the returns or the statement furnished, the Commissioner may, subject to such conditions and particulars regarding their business, profession, trade, calling or employment and in the manner as prescribed, require such employer/person, as the case may be, by notice in writing to keep such accounts in such form or manner as in his opinion is necessary for the purpose of proper assessment and verification of returns filed by the employer/person.

(2) The Commissioner may, subject to such conditions and restrictions as prescribed in this behalf, by notice in writing direct any employer/person, as the case may be, to maintain accounts and records showing such particulars regarding their business, profession, trade, calling or employment, in such form, and in such manner, as may be directed by him.

(3) Every employer/person, as the case may be, shall ordinarily keep all his accounts, registers and documents relating to his business, profession, trade, calling or employment at the place or places of business specified in his certificate of registration or, with the previous approval of the Commissioner at such other place as may be approved by the Commissioner.

(4) The books of account and other documents maintained by an employer under sub-section (1), shall be preserved for a period of five years from the close of the year to which they relate.

**28. Production and inspection of accounts and documents and search of premises.**— (1) The Commissioner may, subject to such conditions as may be prescribed, require any employer/person, as the case may be, to produce before him any accounts or documents, or to furnish any information, relating to his business, profession, trade, calling or employment, or any other information as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the business, profession, trade, calling or employment of any employer/person, as the case may be, and cash kept in any place where any business, profession, trade, calling or employment liable to taxation under this Act, is carried on or is suspected to be carried on by an employer/person, as the case may be, shall at all reasonable time be open to inspection by the Commissioner and the Commissioner or any person authorized by him may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of cash found as appear to him necessary for the purposes of this Act.

(3) If the Commissioner has reason to believe that any employer/person, as the case may be, has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the employer/person, as the case may be, as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for a prosecution.

(4) For the purpose of sub-section (2) or sub-section (3), the Commissioner may enter and search any place where any business, profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on by an employer/person, as the case may be, or any other place where the Commissioner has reason to believe that the employer/person, as the case may be, keeps or is for the time being keeping any accounts, registers or documents of his business, profession, trade, calling or employment.

(5) Where any books of accounts, other documents or money are found in the possession, or control of any person in the course of any search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents or money belong to such person.

**29. Refunds.**— (1) The Commissioner shall refund to an employer/person the amount of tax and penalty (if any) paid by such employer/person in excess of the amount due from him. The refund may be either by cash payment or, at the option of the person, by deduction of such excess from the

amount of tax and penalty due in respect of any other period:

Provided that, the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 11 or 12 has been issued, and shall then refund the balance (if any).

(2) Where any refund is due to any employer/person, as the case may be, according to the return furnished by him for any period, such refund may provisionally be adjusted by him against the tax due and payable as per the returns furnished under section 7 for any period:

Provided that, the amount of tax or penalty or interest or all of them due from, and payable by, employer/person, as the case may be, on the date of such adjustment shall first be deducted from such refund before making adjustment.

**30. Interest on delayed refund.**— (1) When any amount refundable to any employer/person under an order made under any provisions of this Act, is not refunded within ninety days —

(a) of the date of such order is made by any authority; or

(b) the date of receipt of the order by the authority, if such order is made by any other authority;

the authority shall pay such person simple interest at the rate of eight percent per annum on the said amount from the date immediately following the day of expiry of the period of ninety days to the day of refund:

Provided that, the interest shall be paid on the balance of the amount remaining, after adjusting out of the refundable amount, any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is payable. 5

**31. Information to be furnished regarding changes in business, profession, trade, calling, employment, etc.—** (1) If any employer/person liable to pay tax under this Act,- 10

(a) transfers or disposes his business or effects any change in ownership, either by way of sale or succession or change in status of the business or profession or trade or calling or employment; or 15

(b) discontinues his business or profession or trade or calling or employment, upon attaining the age of sixty five years; or

(c) opening a new/additional place or closure of place of business or profession or trade or calling or employment; 20

he shall, within thirty days from the occurrence of the event, inform the appropriate assessing authority accordingly.

(2) Where any employer/person liable to pay tax under this Act, dies, his executor, administrator or legal representative, shall in the prescribed manner inform the Commissioner of such death and succession of business after such death, within thirty days from the date of such event. 30

**32. Power to rectify error apparent on the record.—** (1) An assessing, appellate or revising authority, including the Tribunal may, on an appli-

cation or otherwise, at any time within a year from the date of any order passed by it, rectify any error apparent on the face of the record.

(2) Where any such rectification has the effect of enhancing the tax liability or penalty, the concerned authority shall give the employer/person a notice demanding the differential amount in the manner prescribed and by such date as may be recorded in the said notice. Where such rectification has the effect of reducing the tax liability or penalty, the Appropriate Assessing Authority shall issue refund of the excess tax, if any, paid: 5 10

Provided that, no such rectification which has an effect of enhancing the liability to pay tax or penalty or interest shall be made unless such authority has given notice to the person affected and has allowed him a reasonable opportunity of being heard. 15

**33. Offences and penalties.—** (1) Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees, and, when the offence is a continuing one, with fine not exceeding one hundred rupees per day during the period of the continuance of the offence. 20 25

(2) A person who obstructs the Commissioner or an authorized officer in the performance of his duties under this Act is guilty of an offence and liable on conviction to a fine not less than rupees one thousand and not exceeding rupees twenty five thousand and imprisonment for a period not 30

less than fifteen days and not exceeding six months.

**34. Offences by companies.**— (1) Where an offence under this Act or the rules thereunder has been committed by a company, every person who, at the time the offence was committed, was in-charge of, and was responsible to the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this subsection shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all the due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in subsection (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**Explanation.**— For the purpose of this section,

(a) "company" means a body corporate, and includes a firm or other association of individuals; and

(b) "director" in relation to a firm, means a partner in the firm.

**35. Power to transfer proceedings.**— (1) The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible to do so, by order in writing therein his reasons for doing so, transfer any pending proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings including a proceeding pending with any officer or already transferred under this section from any officer to any other officer whether with or without concurrent jurisdiction or to himself.

(2) For the purpose of this section, any proceedings shall be deemed to have commenced only when any authority having appropriate jurisdiction issues notice under the provisions of this Act, rules or notifications and the proceedings shall be deemed to be pending only after issue of such notice.

(3) Where no proceedings are pending before any authority, then any authority having appropriate jurisdiction over an employer/person, may initiate and complete any proceedings whatsoever.

**Explanation.**— In this section, the word "proceedings" in relation to any employer/person means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be



commenced after the date of such order in respect of the said year in relation to such dealer.

**36. Compounding and cognizance of offences.— (A) Compounding of Offence-** (1)

Where any person has committed an offence under this Act, the Commissioner may, on admission by such person in writing and upon his option for compounding at any time prior to the commencement of the court proceedings relating thereto, compound such offence and order the person to pay such sum of money as specified by the Commissioner, not exceeding the amount of the fine specified for the offence in addition to the tax due.

(2) Where the Commissioner compounds an offence under this section, the order referred to in sub-section (1),—

(a) shall be in writing and specify the offence committed, the sum of money to be paid, and the due date for the payment;

(b) shall be served on the person who committed the offence; and

(c) shall be final and not subject to any appeal.

(3) When the Commissioner compounds an offence under this section, the person concerned shall not be liable for prosecution in respect of such offence or for penalty.

(4) No prosecution for an offence under this Act shall be instituted wherein penalty as per the provisions of this Act has been imposed.

**(B) Cognizance of Offence** — (1) Notwithstanding anything contained in the Code of

Criminal Procedure, 1973 (Central Act 2 of 1974), all offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), no Court inferior to that of a Magistrate of first class shall try any offence under this Act or under the rules made thereunder, without previous sanction of the Commissioner.

**37. Powers to enforce attendance, etc.** — All authorities under this Act, shall for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (V of 1908), while trying a suit, in respect of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any document.

**38. Bar to proceedings.**— (1) No suit shall lie in any Civil Court to set aside or modify any assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules framed thereunder.

**39. Delegation of powers.**— (1) The Government may, by notification in the Official Gazette, delegate any of its powers and functions under this Act to the Commissioner or to any other authority under this Act.

(2) The Commissioner may, subject to such conditions and restrictions as the Government may



by general or special order impose , by order in writing delegate to the authorities subordinate to him, either generally or as respects any particular matter or class of matter any of his powers under this Act.

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**40. Instructions to subordinate authorities.—**

(1) The Government and the Commissioner may, from time to time, issue such orders, instructions and directions to all officers and persons appointed under this Act as they may deem fit for the administration of this Act, and all such officers and persons shall observe and follow such orders, instructions and directions of the Government and the Commissioner, as the case may be:

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Provided that, no such orders, instructions or directions shall be issued so as to interfere with the discretion of any Appellate Authority in the exercise of its appellate functions.

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(2) Without prejudice to the generality of the foregoing power, the Commissioner, may, on his own motion or on an application by a person who has obtained a certificate of enrolment or an employer who has obtained a certificate of registration under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue, clarify the rate of tax payable under this Act and all officers and persons appointed under this Act shall observe and follow such clarification:

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Provided that, no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(3) Any officer and person appointed under this Act, shall observe and follow such administrative instructions as may be issued to him for his guidance by the Commissioner.

**41. Appearance before any authority in proceedings.—** (1) Any person, who is entitled or required to attend before any authority including the Tribunal in connection with any proceeding under this Act, may be represented-

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(a) by a relative or a person regularly employed by him; or

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(b) by a Chartered Accountant or Cost Accountant or Company Secretary or legal practitioner who is not disqualified by or under sub-section (2); or

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(c) by a commercial tax practitioner who possesses the prescribed qualifications and on payment of prescribed fees, and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2);

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only if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or commercial tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings.

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(2) The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify for such period as is stated in the order from attending before any such authority, any legal practitioner, Chartered Accountant, Cost

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Accountant, Company Secretary or sales tax practitioner—

(i) who has been removed or dismissed from Government service; or

(ii) who being a commercial tax practitioner, a legal practitioner or a Chartered Accountant, Cost Accountant, Company Secretary is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this section, may, within one month of the date of communication of such order, appeal to the Tribunal to have the order cancelled or modified.

(5) The Commissioner may, at any time, suo motu or on an application made to him in this behalf, revoke or modify any order made against a person under sub-section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

**42. Exemptions.**— Nothing contained in section 3 and other provisions of this Act shall apply to;

(a) the members of the Forces as defined in the Army Act, 1950 (Central Act 46 of 1950) or

the Air Force Act, 1950 ( Central Act 45 of 1950), and the members of Indian Navy as defined in the Navy Act, 1957 ( Central Act 62 of 1957) serving in any part of the State and drawing pay and allowances as Army or Air Force or Navy, as the case may be, including the members of auxiliary forces or reservists, or reserve and auxiliary services serving in any part of the State and drawing pay and allowances as such auxiliary forces or reservists, or reserve and auxiliary services, as the case may be, under the budgetary allocations of the Defence Services;

(b) women exclusively engaged as agents under the Mahila Pradhan Kshetriya Bachat Yojana of Directorate of Small Savings.

**43. Power to exempt.**— (1) The Government may, by notification published in the Official Gazette, grant an exemption or reduction in the rate of tax payable by any specified class of persons subject to such restrictions and conditions as may be specified in the notification.

(2) The Government may, by notification published in the Official Gazette, cancel or modify or amend a notification issued under sub-section (1).

**44. Power to make rules.**— (1) The Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) Without prejudice to any power to make rules contained elsewhere in this Act, the Government may make rules generally to carry out the purposes of this Act; and such rules may include rules for

levy of fees, fine or penalty for any of the purposes of this Act.

**45. Amendment of the Goa Municipalities Act, 1968 (Act 7 of 1969).—** In the Goa Municipalities Act, 1968 (Act 7 of 1969), in section 101, clause (b) of sub-section (1) shall be omitted. 5

**46. Removal of difficulties.—** (1) If any difficulty arises in giving effect to the provisions of this Act, the Government, may by Order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appears to it to be necessary or expedient for removing the difficulty. 10

Provided that, no such order shall be made after the expiration of two years from the commencement of this Act. 15

(2) Every order made under this section shall, as soon as may be, after it is made, be laid before the Legislative Assembly.

**SCHEDULE I**

[See section 3(2)]

Schedule of rates of tax on profession, trades, callings and employment

Class of persons				Rate of tax per month	Rate of tax Per annum
(1)	(2)	(3)	(4)	(5)	(6)
<b>A. SALARY AND WAGE EARNERS</b>					
1			Salary or wage earners whose salary or wage or both, as the case may be, for a month is,-		
	(a)		Upto Rs. 15,000/-		NIL
	(b)		Exceeding Rs. 15,000/- but not exceeding Rs. 25,000/-	Rs. 150/-	
	(c)		Exceeding Rs. 25,000/-	Rs. 200/-	
<b>B. PROFESSIONAL, CALLING and EMPLOYMENT</b>					
1			Legal practitioners including Solicitors, Public Prosecutors, Notaries Public, Government Advocates, Advocate General, Registered Valuers, Legal Advisors and the like.		Rs. 2,500/-
2			Technical and Professional Consultants other than those mentioned elsewhere in the Schedule but including plumbing and Tax consultants		Rs.2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
3	(a)	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (Central Act IV of 1938) whose annual income during the preceding year:			
	(i)	Does not exceed Rs. 1,00,000/-			NIL
	(ii)	Exceeds Rs. 1,00,000/- but does not exceed Rs. 2,00,000/-			Rs.1,800/-
	(iii)	Exceeds Rs. 2,00,000/-			Rs.2500/-
	(b)	Pigmy Agents or UTI Agents whose annual income during the preceding year :			
	(i)	Does not exceed Rs. 1,80,000/-			NIL
	(ii)	Exceeds Rs. 1,80,000/- but does not exceed Rs. 3,00,000/-			Rs.1,800/-
	(iii)	Exceeds Rs. 3,00,000/-			Rs.2,500/-
		<b>Explanation:</b> For the purpose of this item income shall be deemed to be the commission or any other remuneration by whatever name called.			
4		Chartered Accountants, Cost Accountants, Company Secretaries, Tax Consultants, Labour Consultants and Actuaries			Rs.2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
5		<b>Medical Practitioners</b> Doctors and Medical Practitioners, including Medical Consultants, Surgeons, Dentists, Radiologists, Pathologists and persons engaged in other similar professions.			Rs. 2,500/-
6		Engineers, RCC Consultants, Architects and Management Consultants			Rs.2,500/-
7		Members of Stock-Exchanges recognized under the Security Contracts (Regulation) Act, 1956			Rs. 2,500/-
8		Estate agents or brokers			Rs. 2,500/-
9		Self-employed persons in the motion picture industries as follows:			
	(a)	Directors, Actors and Actresses, Playback Singers, recordists, editors			Rs. 2,500/-
	(b)	Cameramen and still photographers			Rs.2,500/-
10		Each partner of a firm engaged in any profession, trade or calling.			Rs.1,500/-
11		Each director of a company engaged in any profession, trade or calling			Rs. 1,500/-
12		Occupiers of factories as defined under the Factories Act, 1948			Rs.2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
13			Journalist		Rs.1,200/-
14			Travel Agents		
	(a)		Travel agents other than those mentioned at (b) and (c)		Rs.2,000/-
	(b)		Air Travel Agents		Rs. 2,500/-
	(c)		Chartered / International Travel Agents, Person operating Air Taxi and Helicopter services		Rs.2,500/-
15			Advertising firms and agencies		Rs.2,500/-
16	(a)		Photo laboratories and film processing laboratories		Rs.2,500/-
	(b)		Photo studios		Rs.1,500/-
17			Nursing home & hospital, Pathological testing laboratories, X-ray clinics, CT Scan and MRI Scan Centres other than those run by the State or Central Government.		
	(a)		Nursing homes, hospitals and Dispenseries		
		(i)	Having Upto 20 beds		Rs. 2,000/-
		(ii)	Exceeding 20 beds		Rs. 2,500/-
	(b)		Pathological testing laboratories.		Rs.2,500/-
	(c)		X-ray clinics, CT Scan and MRI Scan Centres.		Rs. 2,500/-
18			Beauty Parlours		Rs. 2,500/-
19			Dry cleaners/Laundry		Rs.1,500/-
20			Gymnasium, Massage parlours and other health improvement services		Rs.2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
21			Interior Decorators		Rs. 2,500/-
22			Film Distributors		Rs. 2,500/-
23			Owners of Transport/ Passenger Vehicles excluding Rickshaws and motorcycles		
	(a)		Upto 2 vehicles		Rs.1,000/-
	(b)		More than 2 vehicles but less than 5 vehicles		Rs.2,000/-
	(c)		5 vehicles and above		Rs. 2,500/-
24			Video Cassette/CD libraries		Rs. 1,000/-
25			Video Parlours		Rs. 1,200/-
26			Cyber Café pool parlour and person operating e-commerce business		Rs. 1,000/-
27			Persons engaged in Photocopying, Lamination, Printing, Type setting, binding and similar other jobs		Rs. 600/-
28			Person owning/running Computer Training Institutes, Driving Institutes, Technical Training Institutes, etc		Rs. 2,500/-
29			Hair cutting saloons		Rs. 1,000/-
30			Transport contractors including forwarding and clearing agents		Rs. 2,500/-
31			Goods Transport Agents/ /Service		Rs. 2,500/-
32			Person running weigh bridge or providing weigh bridge services		Rs. 1,500/-
33			Person operating courier service		Rs. 2,500/-

(1)	(2) (3)	(4)	(5)	(6)
34		Person providing civil security services	Rs. 2,500/-	
35		Person operating wireless and telecommunication services including pager and mobile services, etc	Rs. 2,500/-	
36		Banks and other financial institutions excluding co-operative banks and societies.	Rs. 2,500/-	
37		Urban Co-operative banks and urban co-operative societies.	Rs. 2,500/-	
38		All other co-operative societies other than those covered in entry 37.	Rs. 1,800/-	
39		Person running clubs including recreation clubs but excluding clubs exclusively for sports purposes	Rs. 2,500/-	
40		Person providing hoardings, bill boards, sign boards, information boards, etc	Rs. 2,500/-	
41		Designers and land scaping consultants and similar other consultants	Rs. 2,500/-	
42		Person engaged in placement services other than Central and State Government.	Rs. 1,000/-	
43		Person engaged in IT call centres	Rs. 1,000/-	
44		Multi system operators (TV system providers)	Rs. 2,500/-	
45		Private Radio Broadcasters and Operators	Rs. 2,500/-	

(1)	(2) (3)	(4)	(5)	(6)
46		Person undertaking contracts for running, operating and maintaining of parking areas	Rs. 2,500/-	
47		Person acting as agents, consultants and the like for any company or firm engaged in the business	Rs. 2,500/-	
48		All other persons engaged in professions and callings not specified in the entries listed under item (B) of the Schedule.	Rs. 1,000/-	

**C. TRADE AND BUSINESS INCLUDING INDUSTRY**

1		Dealers registered or liable to be registered under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956), whose total turnover during the preceding year is-		
	(a)	Those covered by composition scheme	Rs. 1,500/-	
	(b)	Upto Rs. 1.00 crore other than (a) above	Rs. 1,800/-	
	(c)	Exceeding Rs. 1.00 but upto Rs. 10.00 Crores	Rs. 2,000/-	
	(d)	Exceeding Rs. 10.00 crores	Rs. 2,500/-	
2		Hoteliers / proprietors registered or liable to be registered under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) and having-		
	(a)	Upto 50 rooms	Rs. 1,800/-	
	(b)	Exceeding 50 rooms and upto 100 rooms	Rs. 2,000/-	
	(c)	Exceeding 100 rooms	Rs. 2,500/-	

(1)	(2) (3)	(4)	(5)	(6)
3	Proprietors registered / liable to be registered under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)			
	(a) Person operating land based casino		Rs. 2,500/-	
	(b) Person operating casino on Floating vessels		Rs. 2,500/-	
	(c) Person owning / operating boat / river cruise		Rs. 2,500/-	
	(d) Person owning and operating headend control room for giving connectivity to cable TV		Rs. 2,500/-	
	(e) Person providing entertainment through cable TV			
	(i) having cable TV connection upto 100 nos		Rs. 1,000/-	
	(ii) having cable TV connection exceeding 100 nos. and not exceeding 250 nos.		Rs. 2,000/-	
	(iii) having cable TV connection exceeding 250 nos.		Rs. 2,500/-	
	(f) Person operating water sports and/or cart racing.		Rs. 600/-	
	(g) Person providing entertainment through Dish Antenna		Rs. 2,500/-	
	(h) Owners of Multiplexes		Rs. 2,500/- per multiplex	
	(i) Operators of multiplexes		Rs. 2,500/- per multiplex	
	(j) Owners of Cinema theatres		Rs. 1,500/- Per theatre	
	(k) Operators of Cinema theatres		Rs. 1,500/- per theatre	

(1)	(2) (3)	(4)	(5)	(6)
	(l)	Video parlours		Rs. 1,200/- per theatre
	(m)	Person owning/operating marriage halls/kalyan mandap excluding those owned and operated by Religious Institutions and Dhaajan Samaj		Rs. 2,500/-
4		Real Estate developers including builders		Rs. 2,500/-
5		Contractors Building Contractor, Road Contractor, Water Supply Contractor, Electrical Contractor, Mechanical Contractor, Irrigation Contractor, Painting Contractor, Plumbing Contractor, Land Developer, whose annual turnover—		
	(a)	turnover of sales/receipts during the preceding year exceeded Rs. 5.00 Crores		Rs. 2,500/-
	(b)	turnover of sales/receipts during the preceding year has exceeded Rs. 1.00 Crore but not Rs. 5.00 Crores		Rs. 2,000/-
	(c)	whose turnover of sales / receipts during the preceding year not exceeding Rs. 1.00 Crore		Rs. 1,800/-
6		Person providing transport services through barge or any cargo vessel		Rs. 2,500/-
7		Person providing machineries or any capital goods for hire including D.G. sets, vessels, Mining Machineries, etc.		Rs. 2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
8	Person undertaking jobs/ contracts of excavation or loosening of mines				Rs. 2,500/-
9	Person providing stockyard or shades on hire/rent for storing of goods				Rs. 2,500/-
10	Person providing container service				Rs. 2,500/-
11	Person providing services of erecting pandals or electric illumination or flower decoration and similar other services				Rs. 2,500/-
12	Persons providing the services of Event Management.				Rs. 2,500/-
13	Agency supplying water by tankers				Rs. 1,000/-
14	Any other person engaged in trade or business covered in any of the entries other than specified under item 1 to 13 of the above Schedule.				Rs. 1,000/-

**D. OTHER PROFESSION & EMPLOYMENT**

1	Judges and employees of subordinate courts upto District level, drawing monthly salaries or remuneration				
	(i) upto Rs. 15000/-				NIL
	(ii) Rs. 15001/- to Rs 25000/-				Rs.150/-
	(iii) Exceeding Rs.25000/-				Rs. 200/-
2	<b>Employees of Legislature, drawing monthly salaries or remuneration</b>				
	(i) upto Rs. 15000/-				NIL
	(ii) Rs. 15001/- to Rs 25000/-				Rs. 150/-
	(iii) Exceeding Rs. 25000/-				Rs. 200/-

(1)	(2)	(3)	(4)	(5)	(6)
3	Members of State Legislative Assembly including Speaker, drawing monthly salaries or remuneration				
	(i) upto Rs. 15000/-				NIL
	(ii) Rs. 15001/- to Rs 25000/-				Rs.150/-
	(iii) Exceeding Rs.25000/-				Rs. 200/-
4	Employees and Members of Zilla Panchayat including Chairperson, drawing monthly salaries or remuneration				
	(i) upto Rs. 15000/-				NIL
	(ii) Rs.15001/- to Rs 25000/-				Rs.150/-
	(iii) Exceeding Rs. 25000/-				Rs.200/-
5	Corporators of Municipal Corporation of City of Panaji including Mayor, drawing monthly salaries or remuneration				
	(i) upto Rs. 15000/-				NIL
	(ii) Rs. 15001/- to Rs. 25000/-				Rs.150/-
	(iii) Exceeding Rs.25000/-				Rs. 200/-
6	Members of Municipal Councils including Chairperson, drawing monthly salaries or remuneration				
	(i) upto Rs. 15000/-				NIL
	(ii) Rs. 15001/- to Rs. 25000/-				Rs. 150/-
	(iii) Exceeding Rs. 25000/-				Rs. 200/-



(1)	(2)	(3)	(4)	(5)	(6)
7	Members of Village Panchayat including Sarpanch, drawing monthly salaries or remuneration				
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs 25000/-	Rs. 150/-		
	(iii)	Exceeding Rs.25000/-	Rs. 200/-		
8	Chairperson and Board of Directors of Public Sector Undertakings, Corporations, Statutory Committees/ /Councils appointed by the Government, drawing monthly salaries or remuneration				
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs 25000/-	Rs. 150/-		
	(iii)	Exceeding Rs.25000/-	Rs. 200/-		
9	<b>Employees of Statutory and Non-Statutory Organizations, Social, Cultural or Other Organizations who are not covered by (A) above and who are drawing monthly salaries or remuneration:</b>				
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs 25000/-	Rs.150/-		
	(iii)	Exceeding Rs.25000/-	Rs. 200/-		

Explanation I. - Notwithstanding anything in this Schedule, where a person is covered by more than one entry in the Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.

Explanation II- Turnover limit mentioned in any of the entries in the Schedule refer to turnover of the year immediately preceding the year for which tax is payable.

### SCHEDULE II

#### Schedule of Registration Fees

(See section 5)

Sr. No.	Class of persons/employer	Registration Fees
(1)	(2)	(3)
1	<b>Employers (not being officers of State or Central Government)</b>	
	(a) Public Limited Companies, Public Sector Undertakings and Government Corporations	Rs. 10,000/-
	(b) Private Limited Companies	Rs. 5,000/-
	(c) Local Bodies such as Municipalities, Panchayats, Zilla Panchayats, Urban Co-operative Banks and Urban Co-operative Societies,	Rs. 5,000/-
	(d) Consumer Co-operative Societies, Credit Co-operative Societies, Co-operative Housing Finance Corporations	Rs. 2,000/-
	(e) Individuals, Registered Firms, Association of Persons, Hindu Undivided Family and others not covered by (a) to (d) above	Rs.1,000/-
2	Persons engaged in profession, calling, trade and employment	Rs. 1,000/-

## STATEMENT OF OBJECTS AND REASONS

The Bill seeks to enact a legislation of Tax on Profession, Trade, Callings and Employment for the State of Goa. The proposed legislation provides for payment of tax by any person earning a salary or wages to be deducted by the employer from the salary or wages payable at the rate as specified in the Schedule I, to such persons. The Government is also empowered notwithstanding anything contained in the Act to prescribe by Rules the manner in which the employer will discharge the said liability and issue a certificate of such deduction during the year as laid down under the Rules thereof.

Clause 5 of the proposed legislation provides for registration and enrolment by every employer liable to pay tax to obtain a certificate of registration from the Commissioner subject to payment of fees as laid down in the Schedule II. The proposed legislation also empowers the Government to appoint various authorities for the purpose of implementations of the provisions of the legislation effectively.

The Bill provides for other matters such as furnishing quarterly returns, annual returns, details of income, offences etc. Further, in case of escaped tax, the Commissioner is empowered to re-assess the tax after issuing the Notice to the employer or the concerned person. The provision is also made for a penalty for non payment of tax vis-a-vis a special mode of recovery in respect of tax, arrears of tax, penalty etc, or as an arrears of land revenue.

The Bill also empowers the Government to constitute a Tribunal consisting of one member or as many members as it may think fit. It also provides for filing of an appeal and second appeal and revision and review, as the case may be by an employer or a person aggrieved by an order made with reference to assessment of tax, assessment of escaped tax and penalty etc. It also provides for a second appeal before the Tribunal, or if the Order is passed by the Appellate Authority, within the period of 60 days thereof and review before the authority.

The Bill also provides for a review of any assessment made or the Order under the Act before the person or the authority as specified thereof. It also provides for compounding and cognizance of offences.

The Government is also empowered by Notification on the Official Gazette, to delegate any of its powers and functions, to the Commissioner or any other authority thereof. The Bill provides for exemption from the application of the provisions thereof to members of Defence Forces. It also empowers the Government to grant exemption or the reduction in rate of tax payable by any special class of persons subject to such restrictions and conditions as to be specified.

The Bill seeks to achieve the above object.

## FINANCIAL MEMORANDUM

New law is proposed to be implemented through the Office of the Commissioner of Commercial Taxes, Government of Goa. Therefore, immediately there is no financial implication involved in this Bill. However, upon assessing the revenue growth vis-à-vis the existing strength of the resource personnel in the Department, the Government may consider creation of additional executive posts required to man the tax administration effectively. If so considered, there may be an additional liability of approximately rupees one crore annually to a maximum, on such additional establishment. At the moment, such liability is NIL.

### Memorandum regarding Delegated Legislation

Clause 1 (3) of the Bill empowers the Government to bring into force the Act, by notification in the Official Gazette.

Clause 3(3) of the Bill empowers the Government to reduce or enhance any rate of tax or amend any entry in the schedules, by way of Notification.

Clause 4 of the Bill delegates powers to the Government to frame rules specifying the manner in which the employer shall discharge its liability to deduct and pay tax on behalf of employee and to specify the form of the certificate of tax deduction.

Clause 5 (1) and (2) of the Bill empowers the Government, to specify the form of the certificate

of registration and certificate of enrolment and the authority to issue the certificate of enrolment, by way of rules.

Clause 6 (1) and (2) of the Bill empowers the Government, by notification in the Official Gazette, to appoint Commissioner, Additional Commissioner, Assistant Commissioners and Profession Tax Officers for the purposes of the Act. Similarly, sub-clause (3) of clause 6 empowers the Commissioner to appoint Assistant Officers, Inspectors and such other persons to assist him in implementation of the Act.

Clause 7(1) and (6) of the Bill empowers the Government to frame rules specifying the form and the date on which quarterly returns are to be filed, to specify the terms and conditions to permit the employer to file separate returns, and to indicate the form and the date on which the enrolled person shall furnish an annual return to the Commissioner.

Clause 8 of the Bill empowers the Government to frame rules to specify the form for submitting the information of tax deducted by an employer.

Clause 9 (1), (2) and (3) of the Bill empowers the Government to specify the form and the manner in which an every registered employer or an enrolled person shall pay the tax, to notify the Bank to furnish returns, the interval within which the returns to paid in the Government treasury, to notify the rate of interest on defaulted amount and to permit the whole or any part of interest or penalty payable by an employer or person by way of rules.

Clause 10(5) and (7) of the Bill empowers the Government to frame rules to specify the form for submitting the statement of particulars of tax deduction and the form for issue of certificate towards deduction.

Clause 11(1) and (5) of the Bill empowers the Government to make rules to specify the conditions subject to which the Commissioner may assess the tax, the date of furnishing the returns, and to specify the form of notice requiring the defaulting employer/person to appear before him.

Clause 17 of the Bill empowers the Government to authorize by an order any officer no below the rank of Assistant Commissioner of Profession Tax to exercise the powers of the Collector for recovery of the dues from any employer/person under the Act.

Clause 19 of the Bill confers on the Government to constitute a Tribunal or to confer powers of Tribunal to any Tribunal functioning under any law by way of notification and to frame rules specifying the qualifications of members constituting the Tribunal, the period for which such members such hold office and the conditions and limitations to award costs. It also empowers the Government to frame regulations regulating procedure and disposal of its business.

Clause 22 of the Bill empowers the Government to make rules specifying the matter of making appeal before the Appellate Authority.

Clause 26 of the Bill empowers the Government to make rules regarding review of any assessment made or order passed under the Act.

Clause 27 of the Bill empowers the Government to make rules to as to specify the conditions and restrictions for maintenance of accounts.

Clause 28 of the Bill empowers the Government to make rules specifying the conditions requiring employer/person to produce accounts.

Clause 31 of the Bill empowers the Government to make rules specifying the manner for submitting information regarding death and succession of business of employer/person liable to pay tax.

Clause 32 of the Bill empowers the Government to make rules specifying the manner for issuance of notice demanding the differential amount after rectification of error in application

Clause 39(1) of the Bill empowers the Government to delegate any of its powers and functions under the Act to the Commissioner or to any other authority, and further confers powers upon the Commissioner to delegate any of its powers to the authorities sub-ordinate to him.

Clause 40(1) of the Bill empowers the Government to issue order, instruction and directions to the officers and persons appointed under the Act, for its administration, and sub-clause (2) empowers the Government to frame rules so as to specify the fees for application seeking clarifications regarding the rate of tax payable and the manner in which it shall be paid.

Clause 41 of the Bill empowers the Government to make rules specifying the form to authorise the person to represent in proceedings before any authority.

Clause 43 of the Bill empowers the Government to issue, amend or to modify notification for exempting or reducing the tax payable by any specified class subject to such restrictions and conditions as may be specified therein.

Clause 44 of the Bill empowers the Government to frame rules generally for carrying out the purposes of the Act.

Clause 45 of the Bill empowers the Government to make order for removing difficulties encountered during implementation of the Act.

These delegations are of normal character.

Assembly Hall,  
Porvorim, Goa

December, 2009

DIGAMBAR V. KAMAT  
Hon. Finance Minister/CM

Assembly Hall,  
Porvorim, Goa

December, 2009

J. N. BRAGANZA  
Secretary to the Legislative  
Assembly of Goa

### **Governor's Recommendation under Article 207 of the Constitution**

In pursuance of Article 207 of the Constitution of India, I, Dr. S. S. Sidhu, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Profession, Trade, Callings and Employment Bill, 2009.

Raj Bhavan,  
Goa.

December, 2009.

Dr. S. S. SIDHU  
Governor of Goa