

## LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

The Goa Public Libraries (Amendment and Validation) Bill, 2013

(Bill No. 27 of 2013)

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(As Passed in the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM GOA
OCTOBER, 2013

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## BILL

further to amend the Goa Public Libraries Act, 1993 (Goa Act No. 14 of 1995) and to validate the levy and collection of library cess.

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

- **1.** Short title and commencement. (1) This Act may be called the Goa Public Libraries (Amendment and Validation) Act, 2013.
  - (2) It shall be deemed to have come into force on the 28<sup>th</sup> day of July, 2009.
- 2. Amendment of section 18 of Goa Act No. 14 of 1995. In section 18 of the Goa Public Libraries Act, 1993 (Goa Act No. 14 of 1995) (hereinafter referred to as the "principal Act"), for sub-section (1), the following sub-section shall be substituted, namely:
  - "(1) The Government shall, by notification in the Official Gazette, levy a library cess, at such rate as may be specified therein, in the form of a surcharge on the excise duty or other duties or any fees payable on Indian made foreign liquor, foreign liquor, beer and/or wine under the Goa Excise Duty Act, 1964 (Act 5 of 1964)."
- 3. Validation.—(1) Notwithstanding anything contained in any judgment, decree or order of any Court, Tribunal or other authority to the contrary,—
  - (a) the Government Notification No. 1/1/2008-Fin(R&C) dated 28-07-2009, published in the Official Gazette, Extraordinary No. 2, Series I No. 17, dated 29-07-2009;

- (b) the Government Notification No. 1/3/2011-Fin(R&C)/Part dated 09-12-2011, published in the Official Gazette, Extraordinary, Series I No. 36, dated 09-12-2011;
- (c) any library cess levied or collected or purported to have been levied or collected under the said notifications; and
- (d) any action taken or thing done in relation to such levy or collection under the provisions of the principal Act,

shall, for all purposes, be deemed to be and to have always been validly issued or levied or collected or taken or done, as the case may be, in accordance with the provisions of section 18 of the principal Act as amended by this Act, and accordingly, —

- (i) no suit or other proceeding shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any library cess so paid;
- (ii) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any library cess so collected;
- (iii) any library cess levied or purported to have been levied but not collected, may be recovered under the principal Act as amended by this Act; and
- (iv) anything done or any action taken or purported to have been done or taken, under or for the purposes of the principal Act and / or under the said notifications, shall be deemed to have been validly done or taken in accordance with law as if the provisions of section 18 of the principal Act, as amended by this Act, had been in force at all material times.
- (2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—
- (a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, or the said notifications, the levy or collection of library cess referred to in sub-section (1); or

- (b) from claiming refund of any library cess paid by him in excess of the amount due from him under the principal Act, as amended by this Act, or the said notifications.
- **4.** Repeal and saving. (1) The Goa Public Libraries (Amendment and Validation) Ordinance, 2013 (Ordinance No. 2 of 2013) is hereby repealed.
  - (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.