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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 30/1/2006-Fin(R&C) (14)

In exercise of the powers conferred by sub-section (1) of Section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act") and in supersession of the Government Notification No. 30/1/2006-Fin(R&C)(2) dated 31-08-2006, published in the Official Gazette, Series II No. 24 dated 14-09-2006, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel and as specified in column (2) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in corresponding entry in column (3) of the said Schedule, on conditions as specified in corresponding entry in column (4) of the said Schedule.

SCHEDULE

Sr. No.	Class of Luxuries	Extent of exemption of tax	Conditions
1	2	3	4
1)	(i) Limousine services (ii) Air mail services (iii) Photocopying and Xeroxing services (iv) Courier services (v) Telex services; (vi) Sightseeing charges	Wholly	(i) The hotelier/proprietor providing these services should hold registration/renewed registration certificate under the said Act. (ii) No tax should be charged on any of these services.
2)	Luxury provided in a hotel, the rate of charges for which including charges for air conditioning, telephone, television, radio, music, entertainment, extra beds and the like is less than rupees 300/- per day	Wholly	(i) The hotelier/proprietor providing these services should hold registration/renewed registration certificate under the said Act. (ii) No tax should be charged on any of these services.

1	2	3	4
			(iii) The hotelier/proprietor providing luxury in a hotel should not be in default for payment of tax due during the period for which the exemption is claimed.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Rajendra Gawandalkar, Under Secretary, Finance (R&C).

Porvorim, 14th October, 2010.

Notification

No. 30/1/2006-Fin(R&C) (15)

Read: Notification No. 30/1/2006-Fin(R&C)(3) dated 31-8-2006, published in the Official Gazette, Series II No. 24 dated 14-09-2006.

In exercise of the powers conferred by sub-section (4) of Section 3 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, and in partial modification of the Government Notification No. 5-9-88-Fin(R&C) dated 18-10-1988, published in the Official Gazette, Series I No. 29 dated 21-10-1988, the Government of Goa, hereby specifies that the Officers mentioned in column (2) of the Schedule appended hereto, shall exercise the powers and perform the duties of the Commissioner of Luxury Tax as specified in corresponding entry in column (4) of the said Schedule under the sections of the said Act as specified in corresponding entry in column (3) of the said Schedule.

SCHEDULE

Sr. No.	Designation of Officer	Section	Description of powers and duties
1	2	3	4
1)	Luxury Tax Officers and Assistant Luxury Tax Officers	9(3), (4)	Registration of hoteliers and proprietors; Amendment to registration certificate.
2)	Luxury Tax Officers and Assistant Luxury Tax Officers	9(5), (6)	Cancellation of registration.
3)	Luxury Tax Officers and Assistant Luxury Tax Officers	9A	Renewal of registration certificate.
4)	Luxury Tax Officers and Assistant Luxury Tax Officers	11	Information to be furnished regarding changes in business, etc.
5)	Luxury Tax Officers and Assistant Luxury Tax Officers	12	Certificate of registration to continue in certain circumstances.
6)	Luxury Tax Officers and Assistant Luxury Tax Officers	13, 14, 16, 17, 18	Payment of tax and returns, assessment of tax, re-assessment of turnover escaping assessment, under assessed, etc., imposition of penalty for contravening certain provisions.

1	2	3	4
7)	Luxury Tax Officers and Assistant Luxury Tax Officers	20, 20A	In case wherein the hotelier has failed to pay in time the amount of tax due or penalty imposed under the Act, power to issue notice and require a person who holds or may subsequently hold money for or on account of such hotelier or proprietor or from whom any amount of money is due or may become due to such hotelier or proprietor, to pay so much of the money as is sufficient to pay the amount due by the hotelier in respect of the arrears of tax and penalty, or both or the whole of the money where it is equal to or less than that amount.
8)	Luxury Tax Officers and Assistant Luxury Tax Officers	26	Furnishing copy of the audited accounts.
9)	Luxury Tax Officers and Assistant Luxury Tax Officers	27	Powers to require a hotelier to produce accounts, furnish any information, inspect the accounts, books and other records, and to search premises, seize such account registers and documents.
10)	Luxury Tax Officers and Assistant Luxury Tax Officers	29	Powers to collect statistics.
11)	Luxury Tax Officers and Assistant Luxury Tax Officers	37(5)(a), (b), (c), (d), (e), (f) and (g)	Offences and Penalties.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Rajendra Gawandalkar, Under Secretary, Finance (R&C).

Porvorim, 14th October, 2010.

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