

the amount settled or market value of the property settled, but not exceeding two hundred rupees.

VALUATION— See Appraisement (Article 8).

”;

(xxxiii) after Article 65, the following new Article shall be inserted, namely:—

“66. WORKS CONTRACT, that is to say, a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract,—

(a) where the amount or value set forth in such contract does not exceed rupees ten lakh

One hundred rupees.

(b) where it exceeds rupees ten lakh

One hundred rupees for every rupees one lakh or part thereof in excess of rupees ten lakh, subject to a maximum of rupees five lakh.

”;

Secretariat, PRAMOD V. KAMAT,
Porvorim, Goa. Secretary to the Government of Goa,
Dated: 22-5-2013. Law Department
(Legal Affairs).

Notification

7/14/2013-LA

The Goa Value Added Tax (Seventh Amendment) Act, 2013 (Goa Act 12 of 2013), which has been passed by the Legislative Assembly of Goa on 2-05-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Value Added Tax (Seventh Amendment) Act, 2013

(Goa Act 12 of 2013) [21-5-2013]

AN

ACT

further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

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 Value Added Tax (Seventh Amendment) Act, 2013.

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

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) (hereinafter referred to as the “principal Act”),—

(i) in clause (k), for the expression “any goods directly or otherwise,” the expression “any goods directly or otherwise, or organizing or conducting exhibition or any event or programme either for sale of goods or for promoting goods for sale,” shall be substituted;

(ii) in clause (ac), for the existing sub-clause (b), the following sub-clause shall be substituted, namely:—

“(b) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract including an agreement for carrying out the work of building, construction, manufacture, processing, fabrication, erection, installation, fitting, improvement, modification, repair or commissioning of any movable or immovable property, for cash, deferred payment or other valuable consideration;”.

3. *Amendment of section 3.*— In section 3 of the principal Act, for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) *Special liability of person organizing or conducting exhibition or event or programme.*— Any person organizing or conducting exhibition or event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise shall be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/leasing/letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/let out and any other relevant information.

Explanation:—

(1) Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2) For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the self help groups shall not be included while making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner”.

4. *Amendment of section 5.*— In section 5 of the principal Act,—

After sub-section (4), the following sub-section shall be inserted, namely:—

“(5) *Determination of rate of tax on Industrial Inputs.*— The Commissioner may, on an application made by a registered dealer who is a manufacturer, by way of Notification in the Official Gazette, declare certain types or class of

goods as industrial inputs for that dealer, in order to avail concessional rate of tax.”.

5. *Insertion of new section 6A.*— After section 6 of the principal Act, the following new section shall be inserted, namely:—

“6A. *Reimbursement of tax paid by tourists on purchases and by airlines operating on domestic sector on Aviation Turbine Fuel.*— (1) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by tourists holding Indian or foreign passport or both on purchases made by them within the State.

(2) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by airlines operating on domestic sector on purchase of aviation turbine fuel.”.

6. *Amendment of section 7.*— In section 7 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Any dealer who is eligible for composition of tax under sub-section (1), fails to file return within the time prescribed, for the period for which composition is granted, he shall not be eligible for composition of tax for next one year:

Provided that the Commissioner, upon an application made by such dealer to continue in the composition scheme, shall first determine the dealer’s liability for the preceding year within a period of 30 days from the date of such application. After payment of dues as determined by the Commissioner, the Commissioner may consider the said application and upon imposing a penalty of an amount equal to 10% of the tax so determined, by order in writing, permit the dealer to avail composition of tax.”.

7. *Amendment of section 9.*— In section 9 of the principal Act,—

(i) in sub-section (1), the following provisos shall be inserted, namely:—

“Provided that when any goods purchased in the State are subsequently sold at lower price than the purchase price, the excess of input tax credit over output tax credit in respect of such goods shall be refunded only on proper verification by the Assessing Authority, in the manner prescribed:

Provided further that if the Assessing Authority has any doubt as to the genuineness of such claim, he shall refer to the Commissioner and the Commissioner shall decide the same by order in writing and after giving an opportunity of being heard to the dealer:

Provided also that a dealer whose certificate of registration is suspended shall not be entitled to claim any input tax credit during the period of suspension of the certificate of registration:

Provided also that a dealer who purchases goods from another dealer, whose certificate of registration is suspended, as notified in Official Gazette shall not be eligible for input tax credit on such purchases of goods made during the period of suspension of the certificate of registration.”;

8. *Amendment of section 18.*— In section 18 of the principal Act,—

(i) for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) Any person intending to organize or conduct exhibition or any event or programme either for sale of goods or for promoting goods for sale, by providing

stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise, shall obtain a registration under this Act and shall apply in the prescribed manner, to the Commissioner requesting permission, indicating therein the details of the persons and/or dealers participating in, and the period of such exhibition alongwith payment of estimated tax in advance. The Commissioner may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or event or programme is conducted. The provisions of sub-sections (4), (5), (6), (7), (8), (10), (11), (12), (13), (14) and (15) of this section shall, *mutatis mutandis*, apply to this sub-section.”;

(ii) after sub-section (9), the following sub-sections shall be inserted, namely:—

“(10) Any registration granted under the provisions of this Act shall remain valid for such period as may be prescribed unless it is cancelled before the expiry of such period. In case the registration granted is not renewed within the prescribed time, it shall stand cancelled automatically and such dealer shall not be entitled to any benefits available to a registered dealer under this Act:

Provided that, before passing the order of cancellation, the dealer shall be given a reasonable opportunity of being heard.

(11) If a dealer,—

(a) fails to file three consecutive returns under this Act;

(b) fails to pay the dues demanded in assessment/reassessment or otherwise within the period specified except where such demand has been stayed

by the appellate authority or tribunal or any other court;

(c) fails to pay the tax due from him for three consecutive tax periods under the provisions of this Act;

(d) having issued tax invoice or retail invoices, fails to account for the said invoices in his books of account;

(e) holds or accepts or furnishes or causes to be furnished a declaration, which he knows or has reason to believe to be false;

(f) has been convicted of an offence under this Act, or under the earlier law;

(g) discontinues his business without complying with the provisions contained in sub-section (8) of section 18 of the Act;

(h) without entering into a transaction of sale, issues to another dealer tax invoice, retail invoice, bill or cash memorandum, with intention to defraud the Government of revenue;

(i) is found evading tax on account of variation in physical stock compared with his regular books of accounts;

then the Commissioner may, at any time after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing, by order cancel his certificate of registration from such date as may be specified by him in such order.

(12) (a) If a dealer,—

(i) fails to inform changes in business as required by sub-section (1) of section 22;

(ii) fails to file declaration and/or furnish the documents as required by section 23;

(iii) fails to furnish return as required by section 24;

(iv) fails to pay tax as required by section 25;

(v) fails to produce the books of accounts as required by the Commissioner under sub-section (1) of section 73;

then the Commissioner may, at any time, after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing, by order suspend his certificate of registration from date not earlier than the date of such order, as may be specified by him in such order.

(b) Where a dealer, whose certificate of registration is suspended for the failure of any of the requirements specified in clause (a), fulfils the requirements, the Commissioner shall, by an order in writing, withdraw the suspension order from such date as may be specified therein.

(c) The dealer whose certificate of registration is suspended under clause (a) shall not be entitled to claim input tax credit during the period of suspension of registration.

(13) Every person whose registration is cancelled under sub-section (11) shall pay in respect of every taxable goods held as stock on the date of cancellation an amount equal to the tax that would be payable in respect of the goods if the goods were sold at fair market price on that date or the total tax credit previously claimed in respect of such goods, whichever is higher.

(14) If an order of suspension or cancellation passed under this section is set aside in an appeal or other proceedings under this Act, the certificate of registration of the dealer shall stand restored with effect from the date of such suspension or cancellation, as the case may be.

(15) Suspension or cancellation of a certificate of registration shall not affect the liability of any dealer to pay tax, penalty or interest due for any period till the date of such suspension or cancellation and which has remained unpaid or is assessed thereafter.

(16) The Commissioner shall notify in Official Gazette the details of dealers whose certificate of registration has been suspended or cancelled under the provisions of this Act.”.

9. *Amendment of section 25.*— In section 25 of the principal Act,—

In sub-section (4),—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) Wherever a dealer has not filed any return and tax is due, as per the books of the dealer, or as assessed or re-assessed, under the provisions of this Act or the tax is due as per the returns or revised returns furnished without any payment or part payment of tax by the dealer, then such dealer shall be liable to pay interest @ 18% per annum or at such rate as may be notified by the Government from time to time, from the date such tax have become payable.”;

(ii) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that, subject to the rules made in this behalf, the Commissioner may at the request of the dealer or person and after obtaining prior approval of the Government, remit the part of the penalty and/or interest, not exceeding fifty percent thereof, payable by such dealer or person.”.

10. *Amendment of section 28.*— In section 28 of the principal Act, in sub-section (1),

for the figures “2%”, the figures “5%” shall be substituted.

11. *Amendment of section 29.*— In section 29 of the principal Act,—

(i) in sub-section (3), for the words “two years”, the words “three years” shall be substituted;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax, penalty, interest or any other amount payable under this Act, after making necessary enquiries, as may be deemed fit by him.”;

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

(iv) for sub-section (9), the following sub-section shall be substituted, namely:—

“(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, the Commissioner shall proceed to assess, to the best of his judgement, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.”.

12. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (1), for the words “five years”, the words “eight years” shall be substituted.

13. *Insertion of new section 31A.*— After section 31 of the principal Act, the following section shall be inserted, namely:—

“31A. *Limitation period not to apply in certain cases.*— Notwithstanding anything contained in this Act, the time limit stipulated in this Act for assessment, re-assessment and/or for the levy of penalty under this Act shall not apply to a dealer who has evaded payment of tax in respect of any period or periods by not recording or recording in an incorrect manner, any transaction of sale or purchase or by claiming input tax credit or the refund on the basis of any bogus or forged documents or where the claim was otherwise fraudulent:

Provided that no such assessment, re-assessment shall be carried out and/or penalty shall be levied without approval of the Government.”.

14. *Insertion of new section 32A.*— After section 32 of the principal Act, the following section shall be inserted, namely:—

“32A. *Assessment in case of casual trader and non-resident dealers.*— Notwithstanding anything contained in this Act, where the Commissioner has a reason to believe that any person who is unregistered casual trader and/or non-resident dealer and is likely to evade the payment of tax due, the Commissioner may, if deemed necessary, proceed to assess such persons and if it is not practicable to issue a notice for assessment, may proceed to assess such person on the spot and direct such person to deposit the amount of tax in such manner and by such date as may be indicated in the Order.”.

15. *Amendment of section 35.*— In section 35 of the principal Act, for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) After considering the appeal and after affording an opportunity of hearing, the Appellate Authority may allow it in whole or part and amend the assessment or enhance the assessment or levy tax and/or penalty and/or other amount or remand it for fresh disposal or dismiss the appeal:

Provided that before making a levy of tax, penalty or other amount and/or enhancement of assessment as the case may be, the appellant shall be given an opportunity of being heard.”.

16. *Amendment of section 36.*— (i) In section 36 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) No appeal under sub-section (1) shall be entertained by the Tribunal, unless such appeal is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and fifty percent of the disputed amount of tax, interest and penalty, that may be due.”;

(ii) In the principal Act, after the existing sub-section (2), the following section shall be inserted, namely:—

“(2A) Provided that in all cases pending before the tribunal on the date of coming into force of these amendment the appellant shall comply with the sub-section 2; within a period of 120 days failing which any pending appeal shall stand abated.”.

17. *Amendment of section 39.*— In section 39 of the principal Act,—

(i) in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted;

(ii) in sub-section (2), in the proviso, for the words “two years”, the words “five years” shall be substituted.

18. *Amendment of section 55.*— In section 55 of the principal Act,—

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

“(1) A person who fails to file return within the time required under this Act shall be liable to pay penalty of Rs. 500/- for every quarter plus an amount equal to simple interest @ 18% per annum or at such rate as the Government may specify by notification, from time to time, on the tax payable for the return period:

Provided that, any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner a fresh registration shall be granted to such dealer prospectively upon payment of penalty of rupees twenty-five thousand in addition to the payment of tax, interest and penalty as assessed under the registration so cancelled.”;

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

“(2) Any registered dealer covered under Schedule ‘E’ appended to this Act, fails to file a return within the time required under this Act shall be liable to pay penalty of Rs. 500/- per quarter plus an amount equal to simple interest @ 2% per month or at such rate as may be specified by the Government by notification on the tax payable for the return period:

Provided that any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner, a fresh registration to such dealer shall be

granted prospectively upon payment of penalty of rupees twenty five thousand in addition the tax, interest and penalty as assessed under the cancelled registration.”.

19. *Amendment of section 58.*— For section 58 of the principal Act, the following section shall be substituted, namely:—

“58. *Penalty in relation to non-maintenance of records and unauthorised stock.*— (1) A person who fails to maintain proper records in a tax period in accordance with the provisions of this Act or notification issued by the Commissioner in this regard, or who is for the time being in possession of the stock of value exceeding rupees 20,000/- in excess of the stock disclosed by him in his records shall be liable to pay by way of penalty, an amount not exceeding twice the amount of net tax payable by the person for the unaccounted stock, or two thousand rupees, whichever is higher for the first offence, and an amount not exceeding thrice the amount of net tax payable by the person for the unaccounted stock or four thousand rupees, whichever is higher, for every subsequent offences.

(2) Notwithstanding anything contained in sub-section (1), the dealer shall have an option to get the offence compounded, on the spot, before the officer, upon payment of fifty per cent of penalty payable under sub-section (1).

(3) Where an offence has been compounded under sub-section (2), no further penal proceedings under sub-section (1) shall be taken against the dealer in respect of such offence.

(4) A dealer who commits the offence under sub-section (1) for more than five occasions in a year shall be liable for cancellation of his registration.

Explanation:— ‘Officer’, for the purposes of this section, means the Commissioner

appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.”

20. *Insertion of new section 58A.*— After section 58 of the principal Act, the following new section shall be inserted, namely:—

“58A. *Penalty for non-issuance of tax invoice, sale bill or cash memorandum.*— (1) Any officer who during the course of any inspection or search of any business place, building, godown or any other place, or while checking of goods under transport or verification of the bills at any place, finds that the dealer has not issued a sale bill or a tax invoice or cash memorandum in respect of any sale, in violation of section 11, he shall, without prejudice to any other provisions of the Act, be liable to pay by way of penalty, an amount not exceeding twice the amount of tax evaded or sought to be evaded or one thousand rupees whichever is higher, for the first offence and an amount not exceeding thrice the amount of net tax payable by the person or two thousand rupees whichever is higher for every subsequent offences.

(2) A dealer who commits the offence under sub-section (1) for more than ten occasions in a year shall be liable for cancellation of his registration.

Explanation:— ‘Officer’, for the purpose of this section, means the Commissioner appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.”.

21. *Substitution of section 64.*— For the existing section 64 of the principal Act, the following section shall be substituted, namely:—

“64. *Special powers for recovery of tax.*—
(1) Any tax assessed, or any other amount due under this Act from any dealer or any other person may, without prejudice to any other mode of collection be recovered:—

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale of any property of such dealer or any other person by the officer appointed under sub-section (2) of section 13, in accordance with the rules as may be prescribed.

(2) The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Assistant Commercial Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty or any other amount due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.

22. *Amendment of section 76.*— In section 76 of the principal Act, after sub-section (6), the following sub-section shall be inserted, namely:—

“(7) The Government may, by notification formulate a scheme for monetary reward or incentives to employees or public towards their input or action which helps the Government to earn revenue on account of unearthed concealed revenue or for collection of amount towards penalty.”.

Secretariat,
Porvorim, Goa. Dated: 22-5-2013.

PRAMOD V. KAMAT,
Secretary to the Government of Goa,
Law Department
(Legal Affairs).

Notification

7/17/2013-LA

The Goa Land (Prohibition on Construction) (Amendment) Act, 2013 (Goa Act 13 of 2013), which has been passed by the Legislative Assembly of Goa on 2-05-2013 and assented to by the Governor of Goa on 21-05-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 22nd May, 2013.

The Goa Land (Prohibition on Construction)
(Amendment) Act, 2013

(Goa Act 13 of 2013) [21-5-2013]

AN

ACT

further to amend the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995).

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 Land (Prohibition on Construction) (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of section 4.*— In section 4 of the Goa Land (Prohibition on Construction) Act, 1995 (Goa Act No. 20 of 1995) (hereinafter referred to as the “principal Act”), in the Explanation, after clause (2), the following clause shall be inserted, namely:—