

The Goa Excise Duty (Amendment)  
Act, 2017

(Goa Act 15 of 2017) [29-8-2017]

AN

ACT

*further to amend the Goa Excise Duty Act, 1964 (Act 5 of 1964).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-eighth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Excise Duty (Amendment) Act, 2017.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In section 3 of the Goa Excise Duty Act, 1964 (Act 5 of 1964),—

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

“(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint an Additional Commissioner of Excise or as many Deputy or Assistant Commissioners or other Officers as may be considered necessary.”;

(ii) for sub-section (7), the following sub-section shall be substituted, namely:—

“(7) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to the Additional or Deputy or Assistant Commissioner or to such other officers and persons appointed under sub-sections (2) and (3).”.

Secretariat,  
Porvorim-Goa.  
Dated: 31-8-2017.

SUDHIR MAHAJAN  
Secretary to the  
Government of Goa  
Law Department  
(Legal Affairs).

**Notification**

7/19/2017-LA

The Goa Value Added Tax (Tenth Amendment) Act, 2017 (Goa Act 14 of 2017), which has been passed by the Legislative Assembly of Goa on 7-8-2017 and assented to by the Governor of Goa on 29-8-2017, is hereby published for the general information of the public.

*Sharad G. Marathe*, Additional Secretary  
(Law).

Porvorim, 31st August, 2017.

The Goa Value Added Tax (Tenth  
Amendment) Act, 2017

(Goa Act 14 of 2017) [29-8-2017]

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-eighth Year of Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Tenth Amendment) Act, 2017.

(2) It shall be deemed to have come into force on the 1st day of July, 2017.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”),—

(i) clauses (a), (b), (j) and (l) shall be omitted;

(ii) for clause (p), the following clause shall be substituted, namely:—

“(p) “goods” means—

(i) petroleum crude;

(ii) high speed diesel;

(iii) motor spirit (commonly known as petrol);

(iv) natural gas;

(v) aviation turbine fuel; and

(vi) alcoholic liquor for human consumption;”.

3. *Amendment of section 35.*— In section 35 of the principal Act, in sub-section (4), for the expression “sub-section (2)”, the expression “this section” shall be substituted.

4. *Amendment of section 70.*— In section 70 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-section (1), every dealer liable to pay tax, other than the one dealing in any of the goods, namely, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption, shall, if his gross turnover of sales for the period commencing from the first day of the respective financial year till the end of the day immediately before commencement of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), exceeds rupees twenty-five lakh, or in any other case, if the amount of input tax credit claimed by him during the said period exceeds rupees three lakh, get his accounts in respect of that period audited by an accountant by such date and in such manner as may be prescribed and furnish the report of such audit duly verified and signed by such accountant setting forth such particulars and certificates, in such form and within such period, as may be prescribed:

Provided that except in case of oil marketing company, the turnover of goods listed in Schedule ‘D’ and Schedule ‘G’ shall not be included in the gross turnover of sales specified above.”.

5. *Repeal and Saving.*— (1) The Goa Value Added Tax (Tenth Amendment) Ordinance,

2017 (Ordinance No. 4 of 2017) 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.

Secretariat,  
Porvorim-Goa.  
Dated: 31-8-2017.

SUDHIR MAHAJAN  
Secretary to the  
Government of Goa  
Law Department  
(Legal Affairs).

### Notification

7/20/2017-LA

The Goa Protection of Interests of Depositors (in Financial Establishments) (Amendment) Act, 2017 (Goa Act 13 of 2017), which has been passed by the Legislative Assembly of Goa on 7-8-2017 and assented to by the Governor of Goa on 29-8-2017, is hereby published for the general information of the public.

*Sharad G. Marathe*, Additional Secretary  
(Law).

Porvorim, 31st August, 2017.

### The Goa Protection of Interests of Depositors (in Financial Establishments) (Amendment) Act, 2017

(Goa Act 13 of 2017) [29-8-2017]

AN

ACT

*to amend the Goa Protection of Interests of  
Depositors (in Financial Establishments)  
Act, 1999 (Goa Act 10 of 1999).*

Be it enacted by the Legislative Assembly of Goa in the Sixty-eighth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Protection of