



The Goa Sales Tax (Amendment) Act, 1989

Act 10 of 1989

Keyword(s):

Goods, Dealer, Non-Resident Dealer, Sale

Amendments appended: 18 of 1989, 10 of 1990, 11 of 1990, 6 of 1992, 3 of 2004

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The Goa Sales Tax (Amendment) Act, 1989

(Goa Act No. 10 of 1989) [5-6-1989]

AN

ACT

further to amend the Goa, Daman and Diu Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fortieth Year of the Republic of India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1989.

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

2. *Amendment of section 1.*— In the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), for the words "Goa, Daman and Diu", wherever they occur, the word "Goa" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) after clause (aaaaaa), the following clause (aaaaaaa) shall be inserted, namely:-

"(aaaaaaa) 'casual trader' means a dealer who, whether as principal, agent, or in any other capacity, has occasional or seasonal transactions involving the selling, supply or distribution of goods in the State of Goa;"

(ii) for clause (b), the following clause shall be substituted, namely:-

"(b) 'dealer' means any person who carries on (whether regularly or otherwise) the business of selling, supplying or distributing goods, directly or indirectly, for cash or for deferred payment, or for commission, remuneration or other valuable consideration in Goa, and includes—

(i) a local authority, a body corporate, a company, a Hindu undivided family, any co-operative society or a club or other association of persons which sells goods to its members;

- (ii) a factor, broker, commission agent, delcredere agent, or any other mercantile agent, by whatever name called, and whether of the same description as hereinabove mentioned or not, who carries on the business of selling, supplying or distributing goods belonging to any principal whether disclosed or not;
- (iii) an auctioneer who carries on the business of selling or auctioning goods belonging to any principal, whether disclosed or not and whether the office of the intending purchaser is accepted by him or by the principal or a nominee of the principal;
- (iv) a person engaged in the business of transfer (otherwise than in pursuance of a contract) of property in any goods for cash, deferred payment or other valuable consideration;
- (v) a person engaged in the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;
- (vi) a person engaged in the business of delivery of goods on hire purchase or any system of payment by instalments; and
- (vii) a person engaged in the business of transfer of the right to use any goods for any purpose whether or not for a specified period) for cash, deferred payment or other valuable consideration:

Explanation 1.— Every person who acts as an agent, in Goa, of a dealer residing outside that State and sells, supplies or distributes goods or acts on behalf of such dealer as—

- (i) a mercantile agent as defined in the Sale of Goods Act, 1930 (Central Act 3 of 1930); or
- (ii) an agent for handling of goods or documents of title relating to goods; or
- (iii) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment and every local branch or office in Goa of a firm registered outside Goa or a Company or other body corporate, the principal office or headquarters whereof is outside Goa shall be deemed to be a dealer for the purposes of this Act.

Explanation 2.— A Government which, whether or not in the course of business, sells, supplies or distributes, goods directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall, in

relation to any sale, supply or distribution of surplus, unserviceable or old stores or material or waste products or obsolete or discarded machinery or parts of accessories thereof, be deemed to be a dealer for the purposes of this Act.

Explanation 3.— An agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause.”;

(iii) for clause (c), the following clause shall be substituted, namely:—

“(c) ‘Goa’ means the “State of Goa”.”;

(iv) for clause (d), the following clause shall be substituted, namely:—

“(d) ‘goods’ means all kinds of movable property (other than newspapers, actionable claims, electricity, stocks and shares and securities) and includes all materials, commodities and articles (including those to be used in the construction, fitting out, improvement or repair of immovable property or used in the fitting out, improvement or repair of movable property) and every kind of property (whether as goods or in some other form) involved in the execution of a works contract, and all growing crops, grass or things attached to, or forming part of the land which are agreed to be severed before sale or under the contract of sale.”;

(v) after clause (f) and before clause (g), the following clause shall be inserted, namely:—

“(ff) ‘non-resident dealer’ means a dealer who has no place of business in Goa but who sells goods therein, or who sells goods from Goa to any place outside Goa.”;

(vi) for clause (k), the following clause shall be substituted, namely:—

“(k) ‘sale’ with all its grammatical variations and cognate expressions, means every transfer of the property in goods (other than by way of mortgage, hypothecation, charge or pledge) by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, and includes—

- (i) a transfer otherwise than in pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration;
- (ii) a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

- (iii) a delivery of good on hire-purchase or any system of payment by instalments;
- (iv) a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable considerations.

Explanation 1.— (a) The sale or purchase of goods shall be deemed for the purposes of this Act, to have taken place in Goa wherever the contract of sale or purchase might have been made, if the goods are within Goa:—

- (i) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and
 - (ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation.
- (b) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if these were separate contracts in respect of the goods at each of such places.
- (c) Notwithstanding anything contained in the Sale of Goods Act, 1930 (Central Act 3 of 1930), for the purpose of this Act, the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to have taken place in Goa, if the goods are within Goa at the time of such transfer, irrespective of the place where the agreement for works contract is made, whether the assent of the other party is prior or subsequent to such transfer.
- (d) Notwithstanding anything contained in the Sale of Goods Act, 1930 (Central Act 3 of 1930), for the purpose of this Act, the transfer of the right to use any goods for any purpose (whether or not for a specified period) shall be deemed to have taken place in Goa, if such transfer is for use within Goa, irrespective of the place where the contract of transfer of right to use any goods is made.

Explanation 2.— Every transaction for supply by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration, shall be deemed to be a sale of those goods by the person making the supply and purchase of those goods by the person to whom such supply is made.

Explanation 3.— “Works Contract” includes any agreement for carrying out for cash, deferred payment or other valuable consideration, the building, construction,

manufacturing, processing, fabrication, erection, installation, fitting out, improvement, modification, repair or commissioning of any movable or immovable property.”.

4. *Amendment of section 4.*— In section 4 of the principal Act, in clause (d) of sub-section (5), for the words “thirty thousand rupees”, the words “fifty thousand rupees” shall be substituted.

5. *Insertion of new sections 4A and 4b.*— After section 4 of the principal Act, the following sections shall be inserted, namely:-

“4A. *Levy of tax on transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract.*— Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) of section 4 but subject to sub-section (5) of the said section, every dealer shall pay for each year, a tax under this Act on his taxable turnover of transfer of property in goods which has not suffered tax at any point of sale in Goa (whether as goods or in some other form) involved in the execution of works contract. The goods are liable for tax at rates mentioned in various Schedules.

4B. *Levy of tax on transfer of the right to use any goods.*— Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) but subject to sub-section (5) of the said section, every dealer shall pay for each year a tax under this Act on his taxable turnover in respect of the transfer of the right to use any goods mentioned in column (2) of the Seventh Schedule for any purpose (whether or not for a specified period) at the rates to be notified by Government from time to time but subject to the maximum specified in the corresponding entries in column (3) of the said Schedule.

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

(i) in sub-section (1), after clause (bbb) and before clause (c), the following clauses shall be inserted, namely:—

“(bbbb) in respect of goods specified in the Sixth Schedule at the rates specified under column 3 therein;

“(bbbbb) in respect of goods specified in the Seventh Schedule at the rates specified under column 3 therein;

(ii) in sub-section (3),—

(i) in item (II) of the second proviso to clause (b), for the brackets and figure “(1)”, the brackets and figure “(2)”, shall be substituted;

- (ii) the existing item (VI) shall be renumbered as item (VII) and before item (VII) so renumbered, the following item shall be inserted, namely:-

“(VI) goods utilised in the course of works contract by any dealer on which tax has already been paid at the point of sale/purchase by such dealer in Goa;”.

7. Amendment of section 10A.— In sub-section (3) of section 10A of the principal Act, for the expression “assess the amount of tax so due”, the expression “assess or reassess the amount of tax so due, and all the provisions of this Act and the rules made thereunder shall, so far as may be, apply accordingly, in respect of the assessment or reassessment of the tax, as the case may be” shall be substituted.

8. Amendment of section 11.— In section 11 of the principal Act, sub-sections (6), (7) and (8) shall be re-numbered as sub-sections (8), (9) and (10), and before sub-section (8) so renumbered, the following sub-sections shall be inserted, namely:-

“(6) The Commissioner may, for good and sufficient cause, forfeit the whole or any part of the security obtained under sub-section (5),—

- (a) for realising any amount of tax or penalty payable by the dealer;
- (b) if the dealer is found to have misused any of the forms referred to in clause (ii) of sub-section (5) or to have failed to keep them in proper custody:

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(7) Where by reason of any order under sub-section (6), the security furnished by any dealer is rendered insufficient, the Commissioner may demand additional security from such dealer as he deems fit.”.

9. Amendment of section 12.— In sub-section (2) of section 12 of the principal Act, for the expression “or sub-sections (3), (4), (5), (7), and (8) of section 11”, the expression “of sub-sections (3), (4), (5), (6), (7), (9) and (10) of section 11” shall be substituted.

10. Amendment of section 13.— In section 13 of the principal Act,—

- (i) sub-section (3) shall be renumbered as sub-section (5) and before sub-section (5) so renumbered, the following sub-sections shall be inserted, namely:-

“(3) The Commissioner may, for good and sufficient cause, forfeit the whole or any part of the security obtained under sub-section (2),—

- (a) for realising any amount of tax or penalty payable by the dealer;
- (b) if the dealer is found to have misused any of the forms referred to in the first proviso to item (II) of sub-section (3) of section 7 or to have failed to keep them in proper custody:

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(4) Where by reason of any order under sub-section (3), the security furnished by any dealer is rendered insufficient, the Commissioner may demand additional security from such dealer as he deems fit.”;

(ii) sub-section (4) shall be renumbered as sub-section (6) and in sub-section (6) so renumbered, for the expression “the provisions of sub-sections (4), (7) and (8) of section 11”, the expression “the provisions of sub-sections (4), (9) and (10) of section 11” shall be substituted;

(iii) after sub-section (6) so renumbered, the following sub-section shall be added, namely:—

“(7) The Authority prescribed under sub-section (1) may on application made in this behalf and subject to such restrictions and conditions as it may impose, extend from time to time, the period specified in the provisional certificate of registration.”.

11. *Amendment of section 15.*— In section 15 of the principal Act,—

- (i) in the proviso to clause (b) of sub-section (6), for the brackets and figure “(1)”, the brackets and figure “(2)” shall be substituted.
- (ii) After clause (b) of sub-section (7), the following proviso shall be inserted, namely:-

“Provided that, notwithstanding anything contained in this Act or in the rules made thereunder but subject to such conditions as the Government or the Commissioner, as the case may be, if it or he thinks fit, may by general or special order specify, where a dealer to whom incentives by way of deferment of sales tax has been granted by virtue of eligibility certificate, and where a loan liability equal to the amount of any such tax payable by such dealer has been raised by the Economic Development Corporation/Maharashtra State Financial Corporation/Scheduled Bank then such tax shall be deemed, in the public interest, to have been paid.”.

12. *Amendment of section 20.*— In section 20 of the principal Act, the existing provision of section shall be numbered as sub-section (1) and after sub-section (1) so numbered, the following sub-section (2) shall be inserted, namely:—

“(2) Every registered dealer shall ordinarily keep all his accounts, registers and documents relating to his stock of goods, or to purchase, sales and deliveries of goods made by him, 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.”.

13. *Amendment of section 26.*— In section 26 of the principal Act, for the words, brackets and figure “sub-section (1)”, the words, brackets and figure “sub-section (2)” shall be substituted.

14. *Insertion of new section 27 A.* — The existing section 27A of the principal Act shall renumbered as section 27B and before section 27 B so renumbered, the following section shall be inserted, namely:-

“27A. *Determination of disputed questions* :—(1) If any question arises, otherwise than in proceedings before a Court, or proceedings under section 17 or section 18 or section 27, about the interpretation of any provisions of this Act,—

- (a) any person, society, club, firm or any branch or department of any firm, or any association of persons is a dealer; or
- (b) any particular thing done to any goods amounts to or results in the manufacture of goods within the meaning of the term “manufacture”; or
- (c) any transaction is a sale; or
- (d) any particular dealer is required to be registered; or
- (e) any tax payable in respect of any particular sale or if the tax is payable, the rate thereof, the Commissioner upon application made in the prescribed manner, shall, after hearing the applicant and making such inquiries as may be necessary, make an order determining such question.

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respects any sale effected prior to such 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."

15. *Amendment of section 28.*— In sub-section (8) of section 28 of the principal Act, for the expression "Court of the Judicial Commissioner of Goa, Daman and Diu", the expression "High Court of Judicature at Bombay, Goa Bench, Panaji" shall be substituted.

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

(i) in sub-section (1),—

(a) for the words, brackets and figure "sub-section (1)", the words, brackets and figure "sub-section (2)" shall be substituted;

(b) in clause (c), for the words, brackets and figure "sub-section (1)", the words, brackets and figure "sub-section (2)" shall be substituted.

(ii) in sub-section (2), in the proviso, for the words, brackets and figure "sub-section (1)", the words, brackets and figure "sub-section (2)" shall be substituted.

17. *Amendment of section 30.*— In sub-section (1) of section 30 of the principal Act,—

(i) in clause (k), for the expression "under sub-section (5) of section 11", the expression "under sections 11, 12 and 13" shall be substituted.

(ii) in the proviso, after the words and figures "under section 17 or section 31", the words and figures "or section 31A" shall be inserted.

18. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (1), for the words, brackets and figure "sub-section (1)" wherever they occur, the words, brackets and figure "sub-section (2)" shall be substituted.

19. *Insertion of new Schedules.*— After the Fifth Schedule to the principal Act, the following Schedules shall be inserted, namely:—

The Sixth Schedule

(See clause (bbbb) of sub-section (1) of section 7)

1. Turnover of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:

1	2	3
(a)	Turnover upto Rs. 1,00,000/-	Nil
(b)	Turnover above Rs. 1,00,000/- but upto Rs. 1,50,000/-	2% of the difference in the turnover over Rs. 1,00,000/-.
(c)	Turnover above Rs. 1,50,000/- but upto Rs. 2,00,000/-	Rs. 2,500/- + 4% of the difference of turnover over Rs. 1,50,000/-.
(d)	Turnover above Rs. 2,00,000/- but upto Rs. 2,50,000/-	Rs. 4,500/- + 6% of the difference of the turnover over Rs. 2,00,000/-.
(e)	Turnover above Rs. 2,50,000/- but upto Rs. 3,00,000/-	Rs. 7,500/- + 8% of the difference of the turnover over Rs. 2,50,000/-.
(f)	Turnover above Rs. 3,00,000/- but upto Rs. 3,50,000/-	Rs. 11,500/- + 10% of the difference of the turnover over Rs. 3,00,000/-.
(g)	Turnover above Rs. 3,50,000/- but upto Rs. 4,00,000/-	Rs. 16,500/- + 12% of the difference of the turnover over Rs. 3,50,000/-.
(h)	Turnover above Rs. 4,00,000/- but upto Rs. 4,50,000/-	Rs. 22,500/- + 12% of the difference of the turnover over Rs. 4,00,000/-.
(i)	Turnover above Rs. 4,50,000/- but upto Rs. 5,00,000/-	Rs. 28,500/- + 12% of the difference of the turnover over Rs. 4,50,000/-.
(j)	Turnover above Rs. 5,00,000/-	Rs. 60,000/- + 12% of the difference of the turnover over Rs. 5,00,000/-.

The Seventh Schedule

(See clause (bbbbb) of sub-section (1) of section 7)

Sr. No.	Description of goods	Rate of tax
1	2	3
1.	Plant and machinery including cranes	Twelve per cent
2.	Television sets, video cassettes recorders and players, prerecorded video cassette and video game equipments.	Twelve per cent
3.	Furniture of all kinds.	Twelve per cent
4.	Crockery of all kinds.	Twelve per cent
5.	Any item to be specified by Government by notification.	Twelve per cent

The Goa Sales Tax (Amendment) Act, 1989

(Goa Act No. 18 of 1989) [29-9-1989]

AN

ACT

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fortieth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the 1st day of July, 1989.

2. *Amendment of section 4A.*— In section 4A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the 'principal Act'), for the words "mentioned in various Schedules", the words "specified under sub-section (1) of section 7" shall be substituted.

3. *Amendment of section 11.*— In sub-section (1) of section 11 of the principal Act, for the expression "under section 4, or section 6, or sub-section (6) of section 24 of the Act", the expression "under section 4, or section 4A, or section 4B, or section 6, or sub-section (6) of section 24 of the Act" shall be substituted.

Published in Extraordinary Official Gazette, Series I, No. 27, dated 5-10-1989.

The Act came into force on 1-7-1989.

THE GOA SALES TAX (AMENDMENT AND VALIDATION) ACT, 1990.

Arrangement of Sections

Preamble

SECTIONS

1. Short title and commencement.
2. Validation of excess collection of sales tax.
3. Amendment of First Schedule

THE GOA SALES TAX (AMENDMENT AND VALIDATION) ACT, 1990.

(Goa Act No. 10 of 1990)

[8-9-1990]

An

Act

to validate the sales tax collected at a higher rate on sales of Low Sulphur Heavy Stock by certain dealers in the State of Goa and to amend the First Schedule appended to the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called The Goa Sales Tax (Amendment and Validation) Act, 1990.

(2) It shall come into force at once.

2. *Validation of excess collection of sales tax.*— Notwithstanding anything contained in the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "Act"), no imposition, collection or levy of tax on the sale of Low Sulphur Heavy Stock effected under the Act with effect from first day of January, 1989 onwards shall be deemed to be invalid or to have been invalid merely by reason of the fact that all such tax levied or collected or purporting to have been levied or collected during the period under entry No. 35 of the First Schedule appended to the Act; and all such taxes levied or collected shall be deemed always or purporting to have been collected during the aforesaid period to have been validly levied and collected in accordance with law.

3. *Amendment of First Schedule.*— In the First Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964), for entry No. 35, the following shall be substituted, namely:—

"35. Furnace Oil and substitute Furnace Fuel including Low Sulphur Heavy Stock."

THE GOA SALES TAX (AMENDMENT) ACT, 1990

Arrangement of Sections

Preamble

SECTIONS

1. Short title and commencement.
2. Amendment of section 7.
3. Amendment of Schedule.

THE GOA SALES TAX (AMENDMENT) ACT, 1990

(Goa Act No. 11 of 1990)

[8-9-1990]

AN

ACT

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1990.

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

2. *Amendment of section 7.*— In sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"),—

(i) in clause (bbb), for the figure "15", the figure "17" shall be substituted;

(ii) in clause (c), for the words "of six paise in the rupee", the words "of seven paise in the rupee", shall be substituted.

3. *Amendment of Schedule.*— For the existing Sixth Schedule to the principal Act, the following shall be substituted, namely:—

"THE SIXTH SCHEDULE

(See clause (bbbb) of sub-section (1) of section 7)

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for

sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in Column (3) is applicable	Rate of tax
(1)	(2)	(3)
(1)	Where the average price per item/dish does not exceed Rs. 3/- and/or the maximum price for any individual item/dish does not exceed Rs. 5/-.	3%
(2)	Where the average price per item/dish exceeds Rs. 3/- but does not exceed Rs. 10/- and/or the maximum price for any individual item/dish exceeds Rs. 5/- but does not exceed Rs. 20/-.	6%
(3)	Where the average price per item/dish exceeds Rs. 10/-.	12%

Exemption:

No tax shall be leviable under this Schedule when the annual turnover does not exceed Rupees one lakh and the average price per item/dish does not exceed Rs. 3/-.

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on the last day of the previous year by the number of items/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the items/dishes normally sold or served or supplied by him along with their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.

(4) In respect of the year 1990-91, the declaration required to be made under (2) above shall be furnished to the Appropriate Assessing Authority within 30 days from the date of publication of this Act in the Official Gazette.”

The Goa Sales Tax (Amendment) Act, 1992

(Goa Act No. 6 of 1992) [31-3-1992]

AN

ACT

further to amend the Goa Sales Tax Act, 1964.

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1992.

(2) It shall come into force at once.

2. *Amendment of section 2.*— After clause (1) of section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), the following shall be inserted, namely:—

"(1a) 'Schedule' means a Schedule appended to this Act;"

3. *Amendment of section 7.*— For sub-section (1) of section 7 of the principal Act, the following shall be substituted, namely:—

"(1) The tax payable by a dealer under this Act shall be levied on the taxable turnover at the following rates, namely:—

(i) in respect of goods specified in the First Schedule, at the rate of twelve paise in the rupee;

(ii) in respect of goods specified in the Third Schedule, at the rate of four paise in the rupee;

(iii) in respect of goods specified in the Fourth Schedule, at the rate of twenty five paise in the rupee;

(iv) in respect of goods specified in the Fifth Schedule, at the rate of seventeen paise in the rupee;

(v) in respect of goods specified in the Sixth Schedule, at the rate specified under column 3 therein;

(vi) in respect of goods specified in the Seventh Schedule, at the rate specified under column 3 therein;

(vii) in respect of goods specified in the Eighth Schedule, at the rate of half paise in the rupee;

(viii) in respect of the goods specified in the Ninth Schedule, at the rate of one paise in the rupee;

(ix) in respect of the goods specified in the Tenth Schedule, at the rate of two paise in the rupee;

(x) in respect of the goods specified in the Eleventh Schedule, at the rate of three paise in the rupee;

(xi) in respect of goods specified in the Twelfth Schedule, at the rate of five paise in the rupee;

(xii) in respect of goods specified in the Thirteenth Schedule, at the rate of six paise in the rupee;

(xiii) in respect of goods specified in the Fourteenth Schedule, at the rate of eight paise in the rupee.

(xiv) in respect of goods specified in the Fifteenth Schedule, at the rate of nine paise in the rupee;

(xv) in respect of goods specified in the Sixteenth Schedule, at the rate of ten paise in the rupee;

(xvi) in respect of goods specified in the Seventeenth Schedule, at the rate of eleven paise in the rupee;

(xvii) in respect of goods specified in the Eighteenth Schedule, at the rate of thirteen paise in the rupee;

(xviii) in respect of goods specified in the Nineteenth Schedule, at the rate of fourteen paise in the rupee;

(xix) in respect of goods specified in the Twentieth Schedule, at the rate of fifteen paise in the rupee;

(xx) in respect of goods specified in the Twenty-first Schedule, at the rate of sixteen paise in the rupee;

(xxi) in respect of goods specified in the Twenty-second Schedule, at the rate of eighteen paise in the rupee;

(xxii) in respect of goods specified in the Twenty-third Schedule, at the rate of nineteen paise in the rupee;

(xxiii) in respect of goods specified in the Twenty-fourth Schedule, at the rate of twenty paise in the rupee;

(xxiv) in respect of goods specified in the Twenty-fifth Schedule, at the rate of twenty one paise in the rupee;

(xxv) in respect of goods specified in the Twenty-sixth Schedule, at the rate of twenty two paise in the rupee;

(xxvi) in respect of goods specified in the Twenty-seventh Schedule, at the rate of twenty three paise in the rupee;

(xxvii) in respect of goods specified in the Twenty-eighth Schedule, at the rate of twenty four paise in the rupee;

(xxviii) in respect of any other goods, at the rate of seven paise in the rupee;

Provided that the Government may, by Notification in the Official Gazette, add to, or omit from, or otherwise amend any of the Schedules, without affecting the entries in the Second Schedule:

Provided further that if in respect of any goods or class of goods the Government is of opinion that it is expedient in the interest of the general public so to do, it may, by Notification in the Official Gazette, direct that the tax in respect of the taxable turnover of such goods or class of goods shall, subject to such conditions as may be specified, be levied at such modified rate not exceeding the rate applicable under this sub-section, as may be specified in the Notification.”.

4. *Substitution of Schedules.*— For the existing Schedules appended to the principal Act, the following shall be substituted, namely:—

THE FIRST SCHEDULE

(See clause (i) of sub-section (1) of Section 7)

1. Refrigerators and air-conditioning plants and component parts thereof.
2. Wireless reception instruments and apparatus, radios and radio gramophones transistors, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
3. Cinematographic equipment including cameras, projectors, and sound recording and reproducing equipment, recording tape, lenses and parts and accessories required for use therewith.
4. All clocks, time-pieces and watches and parts thereof.
5. Iron and steel safes and almirahs.
6. All arms including rifles, revolvers, pistols and ammunition for the same.
7. Cigarette cases and lighters.
8. Tape recorders, dictaphone and other similar apparatus for recording sound and spare parts thereof.
9. Sound transmitting equipment including telephones and loud speakers and spare parts thereof.
10. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
11. Binoculars, telescopes and opera glasses.
12. Gramophones and component parts thereof.
13. Gramophone records.
14. Domestic electrical appliances including fans and fluorescent lighting tubes but other than torches, torch cells and filament lighting bulbs.
15. Perfumes, depilatories, cosmetics and toilet articles excluding soap in all its forms, hair oils, shaving brushes, tooth brushes and dentifrices.
16. Vacuum flasks of all kinds including thermoses.
17. Iron and steel furniture.
18. Sheets, cushions, pillows, mattresses and other articles made of foam, rubber or plastic foam or other synthetic foam.

19. Country liquor other than urac and feni (cashew/coconut) and country liquor manufactured from Mahuwa flowers popularly known as 'Bevda' in the Districts of Daman and Diu.
20. Table cutlery including knives, forks and spoons.
21. Carpets and durries except made of khadi or of handloom.
22. Ivory articles, including articles inlaid with ivory.
23. Ladies hand-bags and vanity bags.
24. Playing cards.
25. Furs and articles of personal and domestic use made therefrom.
26. Crockery.
27. Leather goods other than footwear and sports goods.
28. Adrema machines.
29. Acroplane and its spare parts.
30. Explosives.
31. Marble and all articles made of marble.
32. All kinds of laminates such as formica, sunmica, decolam and others of similar kind.
33. Commercial electrical appliances.
34. Television cameras, video televisions, video cassettes, video players, parts, accessories and components of any of them except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of cameras, video televisions, video cassettes and video players by Industries registered with the prescribed authorities and certified by the Directorate of Industries, Panaji.

THE SECOND SCHEDULE

(See Section 10)

Tax-Free Goods

1. All cereals and pulses including all forms of rice (except when sold in sealed metallic or plastic containers).
2. Flour including atta, maida, suji and bran (except when sold in sealed metallic or plastic containers).

3. Bread.
4. Meat (except when sold in sealed metallic or plastic containers).
5. Fish (except when sold in sealed metallic or plastic containers).
6. Fresh eggs.
7. Live stock including poultry.
8. Vegetables, green or dried (excluding dehydrated vegetables) and vegetable seeds and plants, other than medical preparations (except when sold in sealed metallic containers).
9. Fresh fruits.
10. Sugar, gur, molasses and sugarcane.
11. Salt.
12. Fresh milk, whole or separated and milk products made exclusively out of milk, without addition or admixture of any other ingredients.
13. Ghee.
14. Dahi, butter and khoa.
15. All varieties of cotton, woollen, rayon or artificial silk fabrics.
16. Cotton yarn including cotton thread.
17. Newsprint and white printing paper.
18. School exercise and drawing books.
19. All books and periodicals.
20. Fuel wood and charcoal.
21. Agricultural implements.
22. Matches.
23. Cattle feeds including fodder, poultry feed and pig feed.
24. Electrical energy.
25. Water but not aerated water or mineral water or water sold in bottles or sealed containers.

26. Raw wool.
27. Tobacco and all its products.
28. (i) Country-made shoes (Juties) When manufactured.
- (ii) Hand-made utensils (i) without the use of power, and
- (iii) Cane and bamboo handicrafts (ii) at a place other than a factory as defined in the Factories Act, 1948 and sold either by the maker himself or by any member of his family or by a co-operative society consisting wholly of the makers of such articles.
- (iv) Earthenware made by Kumbhars
29. Achar and Murraba except when sold in sealed containers.
30. Charkha, takli and charkha accessories.
31. Slate, slate pencils, takhties, black ink used for takhties, writing chalks, crayons, foot rules of the type used in schools, Kalams (pens used for takhties).
32. Betal Leaves.
33. Bardana including hessian cloth, iron strips and wooden and tin packing, the sale of which is incidental to dealings in any of the other goods mentioned in this Schedule.
34. Cotton padding.
35. Articles and utensils made of Kansa (bellmetal).
36. Bullock carts and spare parts thereof.
37. Chillies, chilly powder, tamarind and turmeric, whole or powdered, except when sold in sealed metallic or plastic containers.
38. Coconut in shell and separated kernel of coconut other than copra.
39. Farsan.
40. Films certified by the Central Board of Film Censors to be predominantly educational in nature.
41. Flowers (excluding artificial flowers).
42. Flower, fruit and vegetable seeds excluding raw cashewnuts, seeds of lucerne and other fodder grass, seeds of sann hemp; bulbs, corms, rhizomes suckers and tubers; budgrafts, cuttings, layers and seedlings; plants.

43. Plaintain leaves, patravalis and dronas.
44. Handloom fabrics of all varieties exclusive of pile carpets, braids, borders, laces and trimmings.
45. "Khadi" and ready-made garments and other articles prepared from Khadi.

Explanation.— For the purpose of this entry "Khadi" means any cloth woven on handloom in India from cotton, silk or woolen yarn hand-spun in India or from the mixture of any two or all such yarns.

46. Products of village Industries as defined in the Khadi and Village Industries Commission Act, 1956.

47. (i) Handloom and parts thereof.

(ii) the following handlooms accessories namely:—

- (a) Rach
- (b) Fani
- (c) Cotton healds
- (d) Shuttles
- (c) Bobbins
- (f) Pins
- (g) Pickers.

(iii) The following handloom auxiliary machines namely:

- (a) Warping frames worked by hand.
- (b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith.

(iv) The following attachment to handlooms namely:

Wooden dobbies.

48. Kumkum including liquid kumkum.
49. Mangalsutra with black glass beads sold at a price not exceeding ten rupees each.
50. Bangles of glass and plastic.
51. Silkworm eggs and silkworm cocoons.
52. Stamp-papers and stamps sold by vendors duly authorised under the provisions of the Indian Stamps Act, 1899, and the Court Fees, Act, 1870.
53. Medicinal mixtures prepared by any registered pharmacy or dispensary, under the prescription of a registered medical practitioner.

54. Condoms and the advertising and publicity materials relating thereto.
55. Mineral ores.
56. Mango stone and mango kernels.
57. Chloroquine including Nivaquin, Carnoquin and Resochin tablets.
58. Gobar gas plants and its components namely (i) biogas engines; (ii) biogas plants and (iii) biogas holders and chulhas (burner); (iv) agricultural and municipal waste conversion devices producing energy.
59. Solar energy equipment, namely (i) Solar water heaters and systems; (ii) Solar crop driers and systems (iii) Solar refrigerations, cold storage and air-conditioning systems; (iv) Solar stills and desalination systems; (v) Solar pumps based on Solar thermal and solar photovoltaic conversion; (vi) Solar power generating systems; (vii) Solar cookers; (viii) Concentrating and pipe type solar collectors; (ix) Flat plate solar collectors; (x) Solar photovoltaic modules and panels for water pumping and other applications; (xi) Black continuously plated solar selective coating sheets (in cut length or in coils) fins and tubes; (xii) Vacuum tube solar collectors; (xiii) Solar Photovoltaic cells, modules and other systems/devices.
60. Windmills and any specially designed devices which are powered by wind energy including electric generators, pumps powered by wind energy;
61. Electrically operated vehicles including battery powered or fuel-cell powered vehicles;
62. Equipments for utilising ocean waves and thermal energy in the oceans;
63. (i) Stirling engine; (ii) Solid briquettes made of agricultural/urban wastes; (iii) Briquettes manufacturing plant and machinery (iv) Thermal efficient improve cook-stove (chulha); (v) Biomass based Stirling Engines; (vi) Plant, machinery, equipment, raw material required for Industrial/Distillery effluent treatment plants.
64. The following life-saving drugs:—
 - (i) Amylobarbitone Sodium Injection;
 - (ii) Pncntoin Sodium Injection (Dilantin);
 - (iii) Isoprenaline Injection;
 - (iv) Edrephonium Chloride Injection (Tension);
 - (v) Amino Caproic Acid Injection (Amicar);
 - (vi) Trasylol Injection;
 - (vii) Diazepan Injection;
 - (viii) Streptokinase Injection;
 - (ix) Polymysin Sulphate Injection;
 - (x) Colistin Sulphate Tablets and Injection;
 - (xi) Colistin Sulphomethate Injection;
 - (xii) Methicillin Sodium Injection;
 - (xiii) Glaxocillin Sodium Injection and Capsules;

- (xiv) Gentamicin Sulphate Injection (Geramycin);
- (xv) Carbomicillin Injection (Pyopen);
- (xvi) Trimethoprim/Sulphamethazazole Tablets (Septin);
- (xvii) 5-Fluorouracil Injection;
- (xviii) Methotrexate Injection and Tablets;
- (xix) Lincomycin Hydrochloride Injection and Capsules;
- (xx) Thiotepe Injection;
- (xxi) Actinomycin D. Injection;
- (xxii) Vinblastine Sulphate Injection;
- (xxiii) Vinorelbine Sulphate Injection
- (xxiv) Mytomycin C. Injection;
- (xxv) Dopa and its Capsules;
- (xxvi) Rifamycin Capsules;
- (xxvii) Chorionic Gonadotrophin Injection (Antinrons);
- (xxviii) Allopurinol Tablets (Zytone);
- (xxix) Belcomycin Injection;
- (xxx) Oral Rehydration Salt (ORS).

65. Bicycles, bicycle tyres and tubes.

66. Certified seeds of pulses and oil seeds.

67. Nutan Kerosene stoves.

68. Any goods manufactured, processed or assembled in the State of Goa by any Small Scale Industry set up on or after 1-7-1983, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to 1-7-1983 at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Small Scale Industry set up on or after the first day of October, 1991, and which has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991 shall be entitled for the benefit of this entry for a period of 15 years or upto the reaching of a tax liability amount equal to the capital cost of the Industry invested in land, building and machinery only, whichever is later.

Provided that—

- (i) The Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa.
- (ii) In the case of a Small Scale Industry, which has been established by transferring the ownership, shifting or dismantling of a Small Scale Industry, the first sale for

the purpose of this notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.

- (iii) In the case of a Small Scale Industry enjoying the benefit of five years exemption under entry 68 as it stood immediately prior to 1-7-1983 it shall continue to enjoy the exemption, for the balance of the unexpired period of five years and on expiry of such period of five years, if the expiry date falls on or after 1-7-1983 for a further period of ten years from such expiry date.
- (iv) Such Small Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Act, within the time limit prescribed.

- (v) The Small Scale Industry set up on or after 1-7-1983 produces a Certificate from the Directorate of Industries, Government of Goa that the said industry is not of high pollutant nature.
- (vi) Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be in the specified form and manner and also render true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry.

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow which will be set up within the State of Goa on or after 1-7-1983.

ANNEXURE

Industries of high polluting nature as declared by Central Government

- (i) Primary metallurgical producing industries viz:—
zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;

- (v) Fertilizers;
 - (vi) Paints;
 - (vii) Dyes;
 - (viii) Leather tanning;
 - (ix) Rayon;
 - (x) Sodium/Potassium Cyanide;
 - (xi) Foundry;
 - (xii) Basic drug;
 - (xiii) Storage Batteries (lead acid type);
 - (xiv) Acids/Alkalis;
 - (xv) Plastics;
 - (xvi) Rubber-synthetics;
 - (xvii) Cement;
 - (xviii) Asbestos;
 - (xix) Fermentation industry; and
 - (xx) Electroplating.
-
- 69. Calcined petroleum coke.
 - 70. Disposable syringes and needles.
 - 71. Baby food (cereals) except baby milk.
 - 72. Hosiery (machine knitted cotton goods like banians, chaddies/jangias, cotton mufflers, topas, stockings, socks, handgloves).
 - 73. Sport goods.
 - 74. Toys.
 - 75. Kerosene.
 - 76. Liquefied petroleum gas used for household purposes.
 - 77. Sprinkles Irrigation system and the Deep Irrigation system.
 - 78. Electronic goods manufactured and sold by the units established in Goa.
 - 79. Computers manufactured and sold by the units established in Goa.
 - 80. Biscuits (not packed), toasts, cakes (locally manufactured) and pastries.
 - 81. Silk fabrics.
 - 82. Karanji oil.
 - 83. Kitchen ware (all kinds) used for cooking.
 - 84. Pressure cookers.
 - 85. Any goods manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after 23-4-1987 which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to 23-4-1987 at the point of sale made by such Medium/Large Scale Industry for a period of ten years/five years respectively, from the date of first sale, or from the date of first consignment/

branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Medium/Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October 1991, shall be entitled to the benefit of this entry for a period of 12 years or till the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only, whichever is later.

Provided that—

- (i) The Medium/Large Scale Industry referred to hereinabove is also registered as such Industry with the Directorate General of Technical Development, New Delhi have been issued Industrial Licence under Industries Development and Regulation Act, 1951 by the Government of India in the concerned Ministry or such other Registration Authority as the case may be;
- (ii) Such Medium or Large Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa that the Industry is not a high polluting Industry;
- (iii) In case of Medium/Large Scale Industry which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this entry shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;
- (iv) Medium/Large Scale Industry produces a Certificate obtained from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sale of goods manufactured, processed or assembled by such Industry have been duly claimed in the quarterly returns filed as per provisions of the Act, within the time limit prescribed.

- (v) In the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, the benefit of exemption from tax shall be available in such Industries for a period of ten years or five years respectively, from the date of first sale/consignment/branch transfer as the case may be after their graduation into Medium or Large Scale Industries provided that such Industries produce necessary certificate to this effect from the Directorate of Industries, Panaji and/or the respective Registering Authority.

ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries viz.:—
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and/newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating;

Provided further that nothing contained in the aforesaid provisions, shall affect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry except goods, manufactured by Industries of high polluting nature as specified in the Annexure, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry.

86. Black muster, corriander seeds, methi, jeera and khaskas.
87. Pens costing less than Rs. 10/-
88. School bags.
89. Crash helmets.
90. Trieyles.
91. Ice.
92. Rakhi.
93. (i) paper (ii) maps (iii) charts (iv) globes (v) Instruments for educational purpose.
94. Footwear when sold at a price not exceeding Rs. 100/ per unit.

THE THIRD SCHEDULE

(See clause (ii) of sub-section (1) of section 7)

1. Hides and skins.
2. Coal. With the meaning as it is attributed to these
3. Cotton. items by Section 14 of the Central Sales Tax
4. Iron and steel. Act, 1956 as amended from time to time.
5. Jute.
6. Oil seeds.
7. Artificial silk yarn.
8. Tyres and tubes of sizes 1200 x 24 and above and flaps thereof.
9. Crude oil with the same meaning as is assigned to it by clause (iic) of section 14 of the Central Sales Tax Act, 1956 as amended from time to time.

THE FOURTH SCHEDULE

(See clause (iii) of sub-section (1) of section 7)

THE FIFTH SCHEDULE

(See clause (iv) of sub-section (1) of section 7)

1. Indian Made Foreign Liquor as defined in Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964);
2. Foreign Liquor as defined in Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964).

THE SIXTH SCHEDULE

(See clause (v) of sub-section (1) of section 7)

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment

which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in column (3) is applicable	Rate of tax
1	2	3
(1)	Where the average price per item/dish does not exceed Rs. 6/- and/or the maximum price for any individual item/dish does not exceed Rs. 10/-.	3%
(2)	Where the average price per item/dish exceeds Rs. 6/- but does not exceed Rs. 20/- and/or the maximum price for any individual item/dish exceeds Rs. 10/- but does not exceed Rs. 40/-	6%
(3)	Where the average price per item/dish exceeds Rs. 20/-	12%

Exemption:

No tax shall be leviable under this Schedule when annual turnover does not exceed Rupees two lakhs and the average price per item/dish does not exceed Rs. 6/-

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on the last day of the previous year by the number of item/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year specifying the items/dishes normally sold or served or supplied by him alongwith their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.

THE SEVENTH SCHEDULE

(See clause (vi) of sub-section (1) of Section 7)

Sr. No.	Description of goods	Rate of tax
1	2	3
1.	Plant and machinery including cranes.	Twelve per cent
2.	Television sets, video cassettes recorders and players, pre-recorded video cassettes and video game equipments.	Twelve per cent

1	2	3
3.	Furniture of all kinds.	Twelve per cent
4.	Crockery of all kinds.	Twelve per cent
5.	Any item to be specified by Government by notification.	Twelve per cent

THE EIGHTH SCHEDULE

(See clause (vii) of sub-section (1) of Section 7)

1. Tractors

THE NINTH SCHEDULE

(See Clause (viii) of sub-section (1) of section 7)

1. Edible oil.
2. Hydrogenated vegetable oil including vanaspati.
3. Readymade garments.
4. Fertilizers and manures.
5. Betel nuts, kat and edible lime.
6. Fishing equipment other than mechanised boats and vessels.
7. (a) The following plant protection appliances;
 - (i) Sprayers and dusters both manual and power driven.
 - (ii) Low volume atomisers for dusting and spraying as single or combined units.
 - (iii) Fog generators.
 - (iv) Seed treating drums, both manual and power driven.
 - (v) Rat fumigation pumps.
 - (vi) Soil injectors.
 - (vii) Bird and animal scaring machines.
 - (viii) Spare parts and accessories for hereinabove described plant protection appliances.
- (b) The following pesticides for plant protection;
 - (i) Insecticides and acaricides.
 - (ii) Fungicides.
 - (iii) Molluscides.
 - (iv) Herbicides (weedicides).
 - (v) Rodenticides.
 - (vi) Germicides and bactericides.
 - (vii) Fumigants.

THE TENTH SCHEDULE

(See clause (ix) of sub-section (1) of Section 7)

1. Photographic and other cameras and enlargers, lenses, films and plates paper and cloth and other parts and accessories required for use therewith.
2. Carbon black and other chemicals.
3. Milk products.
4. Aluminium utensils.
5. Cinematographic films.
6. Tea and coffee.
7. Sewing machines.
8. Roofing tiles.
9. Greeting cards, invitation cards, humour cards and picture post cards.
10. Cashew kernels.
11. Raw cashew nuts.
12. Baby milk.

THE ELEVENTH SCHEDULE

(See clause (x) sub-section (1) of section 7)

1. Motor vehicles including chassis of motor vehicles.
2. Motor cycles and cycle combination, motor scooters, motorettes and three wheelers.
3. Drugs and medicines (including I. V. Drips) except those specified in entries Nos. 57 and 64 of the Second Schedule.
4. Gold and silver ornaments not containing any precious stones, synthetic or artificial stones or pearls whether real or cultured or any other variety of stones.

THE TWELFTH SCHEDULE

(See clause (xi) of sub-section (1) of Section 7)

1. Spare parts of motor vehicles including batteries.
2. Spare parts of motor cycles, motor scooters, motorettes and three wheelers.

THE THIRTEENTH SCHEDULE

(See clause (xii) of sub-section (1) of section 7)

1. Motor tyres and tubes including flaps but excluding tyres, tubes and flaps specified in entry No. 8 of the Third Schedule.
2. Tyres, tubes and flaps of motor cycles, motor scooters, motorettes and three wheelers.
3. Agarbatti, dhoop and loban.
4. All kinds of wall and floor tiles (including glazed, Vitrum, mosaic and plastic tiles).

THE FOURTEENTH SCHEDULE

(See clause (xiii) of sub-section (1) of section 7)

1. Cement.
2. Articles of cement and asbestos.

THE FIFTEENTH SCHEDULE

(See clause (xiv) of sub-section (1) of section 7)

THE SIXTEENTH SCHEDULE

(See clause (xv) of sub-section (1) of Section 7)

1. Television sets and antennas, television monitors and components, parts and accessories of any of them except those television monitors and components, parts and accessories which are primarily meant for use as raw materials in the manufacture and sale of TV sets and antennas by industries registered with the prescribed authorities and certified by Directorate of Industries and Mines, Panaji.
2. Close circuit television sets, their parts, accessories and components except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of close circuit television sets by Industries registered with the prescribed authorities and certified by the Directorate of Industries and Mines, Panaji.

THE SEVENTEENTH SCHEDULE

(See clause (xvi) of sub-section (1) of Section 7)

THE EIGHTEENTH SCHEDULE

(See clause (xvii) of sub-section (1) of Section 7)

THE NINETEENTH SCHEDULE

(See clause (xviii) of sub-section (1) of Section 7)

THE TWENTIETH SCHEDULE

(See clause (xix) of sub-section (1) of Section 7)

1. Motor spirit which is commercially known as petrol, diesel oil, aviation sprit and aviation turbine fuel.
 2. Furnace oil and substitute furnace fuel including low sulphur Heavy Stock.
 3. Naphtha.
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THE TWENTY-FIRST SCHEDULE

(See clause (xx) of sub-section (1) of Section 7)

THE TWENTY-SECOND SCHEDULE

(See clause (xxi) of sub-section (1) of Section 7)

THE TWENTY-THIRD SCHEDULE

(See clause (xxii) of sub-section (1) of Section 7)

THE TWENTY-FOURTH SCHEDULE

(See clause (xxiii) of sub-section (1) of Section 7)

THE TWENTY-FIFTH SCHEDULE

(See clause (xxiv) of sub-section (1) of Section 7)

THE TWENTY-SIXTH SCHEDULE

(See clause (xxv) of sub-section (1) of Section 7)

THE TWENTY SEVENTH SCHEDULE

(See clause (xxvi) of sub-section (1) of Section 7)

THE TWENTY-EIGHTH SCHEDULE

(See clause (xxvii) of sub-section (1) of Section 7)

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal affairs Division

Notification

7/7/2004-LA

The Goa Sales Tax (Amendment) Act, 2004 (Goa Act 3 of 2004), which has been passed by the Legislative Assembly of Goa on 19-2-2004 and assented to by the Governor of Goa on 8-3-2004, is hereby published for general information of the public.

S.G. Marathe, Under Secretary (Drafting).

Panaji, 9th March, 2004.

The Goa Sales Tax (Amendment)
Act, 2004

(Goa Act 3 of 2004) [8-3-2004]

AN

ACT

further to amend the Goa Sales Tax Act, 1964
(Act 4 of 1964)

BE it enacted by the Legislative Assembly of Goa
in the Fifty-fifth Year of the Republic of India as follows:--

1. Short title and commencement.---
 - (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2004.
 - (2) Section 2 of this Act shall be deemed to have come into force on the 1st day of April, 1996, and section 3 of this Act shall come into force at once.
2. Amendment of section 24.-- In section 24 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), after sub-section (6), the following sub-section shall be inserted, namely:--

"(7) when two or more companies are amalgamated by the Order of a court/Tribunal or of the Central government and such Order is to take effect from a date anterior to the date of the Order and such companies have sold or purchased any goods to or from each other during the period commencing from the date on which the Order is to take effect and existing upto the date of the Order, then notwithstanding anything contained in such Order of amalgamation, such transactions of sale shall be included in the turnover of sales of the respective companies and shall be assessed to tax accordingly, and for the purposes of this Act, the said companies shall be treated as distinct companies for entire said period upto the date of the said Order, and the Registration Certificates of the said companies shall be cancelled or amended, where necessary, with effect from the date of the said order of amalgamation."

3. Insertion of new section 31B.--After section 31A of the principal Act, the following section shall be inserted, namely:--

"31B, Establishment of the Goa Consumer Protection and Guidance fund.--

- (1) There shall be established a Fund to be called the Goa Consumer Protection and Guidance Fund (hereinafter, in this section, referred to as "the fund") into which shall be entered and transferred under appropriation duly made by rules in this behalf, the amounts refunded to the purchasers, after deducting the expenses of collection and recovery as determined by the Government.
- (2) No sum from the Fund shall be paid or applied for any purpose other than the purpose specified in sub-section (3).
- (3) The Fund shall be administered in the prescribed manner. The amount in the Fund shall be utilized for meeting the expenses of any activities related to consumer protection and guidance as the Government may direct and also for giving grant in the prescribed manner to any voluntary consumer organization, society, association, body or institution engaged in protection of interests of the consumers and having such qualifications as may be prescribed."

Secretariat Annexe,
Panaji - Goa.
Dated:- 9-3-2004

L.S SHETTY
Secretary to the
Government of Goa
Law Department (Legal Affairs).