



## The Goa Tax on Infrastructure Act, 1997

Act 12 of 1997

Keyword(s):

Infrastructure, Multi-dwelling Building

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# The Goa Tax on Infrastructure Act, 1997

(Goa Act No. 12 of 1997) [8-4-1997]

## AN ACT

to impose a *tax on provision of infrastructure to multi-dwelling buildings in the State.*

Be it enacted by the Legislative Assembly of Goa in the forty-eighth year of the Republic of India as follows:—

### 1. Short title and commencement. —

(1) This Act may be called the Goa Tax on Infrastructure Act, 1997.

(2) It shall come into force at once.

### 2. Definitions. —

In this Act, unless the context otherwise requires,—

<sup>1</sup> [...]

(2) "competent authority" means such authority or officer of the Government, as the Government may, by Notification in the Official Gazette, specify;

(3) "Government" means the Government of Goa;

(4) "local authority" means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994);

(5) "infrastructure" means the provision of potable water electricity, and other amenities like roads, sewage system, etc.;

<sup>2</sup> ["(6) "multi-dwelling building" includes any building consisting either of a single self contained unit having built up area of more than 100 square meters, or more than one independent unit used for domestic, commercial or office premises but does not include building constructed for educational institutions, industrial enterprises or by any other non-profitable organisations and such other organisations as may be notified by the Government in public interest."]

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<sup>1</sup> Clause (1) has been omitted by (Amendment) Act, 1997 (Goa Act 2 of 1998) (Official Gazette, Series I, No. 42 dated 21-1-1998 Extraordinary 2). The omitted clause reads as follows:

"(1) Administrative Tribunal" means the Administrative Tribunal constituted under the Goa Administrative Tribunal Act, 1965 (Act No, 6 of 1965)";

<sup>2</sup> Clause (6) has been substituted *Ibid.* The original clause reads as follows:

"(6) "multi-dwelling building" means a building consisting of four or more independent units meant for accommodating not less than four families".

### 3 [3. Tax on infrastructure.—

Any person who has constructed a multi-dwelling building in respect of which the construction license has been issued on or after 8-4-1997, shall, before grant of permission for occupation or use of such building or part thereof, be liable to pay a tax at the rate of rupees thirty per square meter of the floor area of such building as infrastructure tax.]

<sup>4</sup> [...]

### 5. Local Authority not to issue occupancy certificate. —

(1) No local authority shall issue occupancy certificate to any multi-dwelling building unless the person applying for it produces a certificate from the competent authority that the tax due under this Act has been paid in respect of such building.

(2) No person shall occupy any building or part thereof unless the tax payable under this Act in respect of such building has been paid.

### 6. Act not in derogation of other laws. —

The provisions of this Act shall be in addition to the laws governing the building activities, including the Goa Municipalities Act, 1968 (Act No. 7 of 1969), the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act No. 21 of 1975) and the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994).

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<sup>3</sup>Section (3) has been substituted by (Amendment) Act, 1997 (Goa Act 2 of 1998) (Official Gazette, Series I, No. 42 dated 21-1-1998 - Extraordinary 2) The original section 3 reads as follows:

*"3. Tax on infrastructure.— On and from the date of coming into force of this Act, a person who has constructed a multi-dwelling building shall, before grant of permission for occupation or use of such building or part thereof, be liable to pay a tax at the rate of three per cent of the cost of construction of such building as infrastructure tax".*

*<sup>4</sup>Section 4 has been omitted by (Amendment) Act, 1997 (Goa Act 2 of 1998) (Official Gazette, Series I, No. 42 dated 21-1-1998 Extraordinary 2). The omitted section 4 reads as follows:*

*"4. Assessment of cost of construction.— (1) For the purpose of section 3, the 'cost of construction' means the cost disclosed by a person while obtaining construction license for such building from the local authority:*

*Provided that if the competent authority has reason to believe that such cost has not been properly disclosed, he may get the cost assessed by any registered valuer of the property recognised by the Income Tax Department or by any Government agency and the cost so assessed shall be deemed to be the cost of ".he building for the purposes of this Act.*

*(2) The fees payable to the valuer or Government agency for assessing the cost of construction under sub-section (1) shall be added to the tax due under this*

*(3) Any person aggrieved by an assessment made by the competent authority under sub-section (1) may, within thirty days of communication of such assessment by the competent authority, prefer an appeal to the Administrative Tribunal whose decision thereon shall be final and binding on all parties.*

*(4) An appeal under sub-section (3) shall set out the grounds of appeal and shall be verified by the appellant. It shall accompany the order of the competent authority and its enclosures, if any. The appellant shall also pay a fee of rupees one thousand only in the form of court fees."*

## **7. Penalty. —**

Whoever contravenes the provisions of this Act shall on conviction, be liable to imprisonment to a term not exceeding one year and also liable to pay as fine, twice the amount of tax payable under this Act in respect of the multi-dwelling building in respect of which the offence was committed.

## **8. Offences by companies. —**

(1) Where an offence under this Act has been committed by a company, every person, so, at the time when the offence was committed, was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary, or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purpose of this section—

(a) "Company" means a body corporate and includes a firm or other association of individuals; and

(b) "director" in relation to a firm means a partner in the firm.

Secretariat Annexe, B. S. SUBBANNA,

Panaji, Secretary to the Government of Goa,

Dated: 9-4-1997. Law Department (Legal Affairs).