

Panaji, 25th August, 2009 (Bhadra 3, 1931)

SERIES I No. 21

  
**OFFICIAL GAZETTE**  
**GOVERNMENT OF GOA**

**EXTRAORDINARY**

**GOVERNMENT OF GOA**

Department of Law and Judiciary

Legal Affairs Division

**Notification**

7/18/2009-LA

The Goa Tax on Luxuries (Eleventh Amendment) Act, 2009 (Goa Act 19 of 2009), which has been passed by the Legislative Assembly of Goa on 6-8-2009 and assented to by the Governor of Goa on 22-8-2009, is hereby published for general information of the public.

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

Porvorim, 25th August, 2009.

The Goa Tax on Luxuries (Eleventh Amendment) Act, 2009

(Goa Act 19 of 2009) [22-8-2009]

AN

ACT

*further to amend the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Eleventh Amendment) Act, 2009.

(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 Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the “principal Act”),—

(i) the existing clause (aa) shall be re-numbered as clause (ac) and before clause (ac) as so re-numbered, the following clause shall be inserted, namely:—

“(aa) ‘accommodation with luxuries provided for other purposes’ means a building or part of a building or a part of any hotel, community hall, agrashala, marriage & cultural halls, lawns and open spaces, or any such enclosures or mandap let on hire by proprietor, for holding social or cultural functions like, marriages, get togethers, parties, receptions, cultural programmes, etc. with services including like providing furniture, entertainment, sound system, decorations, illumination, pendal, etc., but excluding services like supplying food and beverages, for monetary consideration;”

“(ab) ‘Additional Commissioner’ means a person appointed as Additional Commissioner of Luxury Tax under sub-section (2) of section 3 of this Act”;

(ii) in clause (b), existing sub-clauses (a) and (b) shall be re-numbered as sub-clauses (i) and (ii) and after sub-clauses (i) and (ii) so re-numbered, the following sub-clause shall be inserted, namely:—

“(iii) The activity of providing accommodation with luxuries for other purposes, such as, for holding marriage ceremonies, wedding receptions, get togethers, parties, cultural or social functions, etc., for monetary consideration;”;

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

“(cc) ‘Commissioner’ means a person appointed as Commissioner of Luxury Tax under sub-section (1) of section 3 of this Act;”;

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

“(g) ‘person’ includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a club, a corporation, any social or religious institution, a trust, or society, a State Government or the Central Government or artificial juridical person not falling within any of the preceding descriptions;”;

(v) for clause (h), the following clause shall be substituted, namely:—

“(h) ‘place of business’ includes an office, or any other place which a hotelier or a proprietor uses for the purpose of business or where he keeps his books of accounts in any media;”;

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

“(i) ‘proprietor’, in relation to accommodation provided for commercial

purposes or accommodation with luxuries provided for other purposes, includes person who for the time being is in-charge of the management of building or part of building or tent or enclosure or an open space provided to conduct the business, as the case may be;”;

(vii) for clause (j), the following clause shall be substituted, namely:—

“(j) ‘receipt’ means the amount of monetary consideration received or receivable by a hotelier or a proprietor or by his agent for the luxury provided in a hotel or for the accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes;”;

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

“(k) ‘registered’ means registered under section 9 of this Act;”;

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

“(p) ‘turnover of receipts’ means the aggregate of the amount of monetary consideration received or receivable by a hotelier or by a proprietor or by his agent in respect of luxuries provided in a hotel or for accommodation provided for commercial purpose or for accommodation with luxuries provided for other purposes, during a year;”;

(x) for clause (q), the following clause shall be substituted, namely:—

“(q) ‘year’ means a financial year;”.

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

(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 State Government shall appoint Additional Commissioner of Luxury Tax and such number of —

(i) Assistant Commissioners of Luxury Tax; and

(ii) Luxury Tax Officers, as the State Government thinks necessary.”;

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

“(2A) The Commissioner may appoint such number of,—

(i) Assistant Luxury Tax Officers;

(ii) Luxury Tax Inspectors;

(iii) Other officers and ministerial staff, as found necessary, to assist him in the execution of his functions under this Act”;

(iii) sub-section (3) shall be omitted;

(iv) in sub-sections (4) and (5), for the expression “under sub-section (2)”, the expression “under sub-sections (2) and (2A)” shall be substituted.

4. *Amendment of section 5B.*— For section 5B of the principal Act, the following section shall be substituted, namely:—

“5B. *Levy of Tax on Accommodation provided for Commercial purposes and for providing Accomodation with Luxuries for other purposes.*—

(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the turnover of receipts of a proprietor, for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes, at the rate specified in Schedule III hereto.

(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule III and the provisions of sub-section (7) of section 5 of this Act shall mutatis mutandis apply for amending said Schedule.”

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

(i) in sub-section (1) and in any other section of the principal Act, for the word “hotelier”, the words “hotelier or proprietor, as the case may be” shall be substituted;

(ii) in sub-section (2), for the word “hotel”, the expression “hotel or accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes” shall be substituted.

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

(i) for the word “hotel”, the expression “hotel or of accommodation provided for commercial purposes or of accommodation with luxuries provided for other purposes” shall be substituted;

(ii) in the proviso, for the words “any penalty”, the word “penalty” shall be substituted.

7. *Amendment of section 9.*— In section 9 of the principal Act, in the proviso, the words “or the stockist” shall be omitted.

8. *Amendment of Section 9A.*—

(i) The existing provision of section 9A, shall be re-numbered as sub-section (1) thereof and in sub-section (1) as so re-numbered, for the word “charges” the word “fee” shall be substituted;

(ii) After sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) The Government may, by notification in the Official Gazette, amend any entry in Schedule II and the provisions of sub-section (7) of the section 5 of this Act shall, mutatis mutandis, apply for amending said Schedule.

9. *Amendment of section 13.*— In section 13 of the principal Act,—

(i) for the existing title, the following title shall be substituted, namely:— “Payment of Tax and filing of returns”;

(ii) in sub-section (6), in the proviso, for the expression “sub-section (2)”, the expression “sub-section (2) or (2A)” shall be substituted.

10. *Amendment of section 17.*— In section 17 of the principal Act in sub-section (1),— the following clause shall be inserted, namely:—

(i) in clause (c), the word “or” shall be added at the end;

(ii) after clause (c), the following clause shall be inserted, namely:—

“(d) failed to apply for renewal of registration as required by sub-section (1) of section 9A as so re-numbered, or has carried on business without renewing his registration in contravention of sub-section (1) of section 9 of this Act;”.

11. *Amendment of section 26.*— In section 26 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Every hotelier or proprietor liable to pay tax under this Act, and every hotelier or proprietor who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall keep a true account of the luxury provided by him in a hotel or for accommodation provided for commercial purposes or for accommodation with luxuries provided for other purposes”.

12. *Amendment of Schedule II.*— For Schedule II appended to the principal Act, the following Schedule shall be substituted, namely:—

“SCHEDULE II  
[See sections 9(2) and 9A]

Sr. No.	Category of business	Amount of registration fees/ /renewal fees
1	2	3

**Hotelier**

(1) For hotels having upto 25 rooms including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982). Rs. 1,000/-

(2) For hotels having rooms in excess of 25 but upto 50 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982). Rs. 2,500/-

(3) For hotels having rooms in excess of 50 but upto 100 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982). Rs. 5,000/-

(4) For hotels having rooms in excess of 100 but upto 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982). Rs. 10,000/-

(5) For hotels having rooms in excess of 200 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982 (Act 10 of 1982). Rs. 15,000/-

**Proprietor**

(1) Accommodation provided for commercial purposes. Rs. 2,000/-

(2) Accommodation with luxuries provided for other purposes. Rs. 2,000/-”

13. After Schedule II appended to the principal Act, the following Schedule III shall be inserted, namely:—

“SCHEDULE III  
(See section 5B)

Sr. No.	Turnover of receipts	Rate of tax
(1)	Where proprietor provides accommodation for commercial purposes.	10% of the receipt
(2)	Where proprietor provides accommodation with luxuries for other purpose:—	
(i)	Not exceeding Rs. 8000/- per day per event.	NIL
(ii)	Exceeding Rs. 8000/- per day per event	10% of the receipt”

Secretariat,  
Porvorim-Goa.

Dated: 25-8-2009.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs Division).

**Notification**

7/15/2009-LA

The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), which has been passed by the Legislative Assembly of Goa on 6-8-2009 and assented to by the Governor of Goa on 20-8-2009, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).  
Porvorim, 25th August, 2009.

The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009

(Goa Act 17 of 2009) [20-8-2009]

AN

ACT

to provide for the expeditious enforcement of payment of arrears of tax relating to the period upto 31st of March, 2005, under Sales Tax Law, Central Sales Tax Law, Luxury Tax Law and Entry Tax Law, as in force in the State of Goa, by way of Settlement and matters connected therewith.

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

1. *Short title, extent and commencement.*—

(1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force at once.

2. *Definitions.*— (1) In this Act, unless the context otherwise requires—

(a) “applicant” means an applicant referred to in section 5 and includes “dealer” or “hotelier,” his legal heir, successor, assignee, or nominee;

(b) “arrears of tax, penalty and interest” means,—

(i) tax, by whatever name called, payable by a dealer or a hotelier upon assessment or otherwise under the relevant Act in respect of the specified period; or

(ii) penalty imposed upon dealer or a hotelier, for the default in furnishing returns and/or payment of tax, in accordance with the provisions of the relevant Act, in respect of the specified period; or

(iii) interest payable by a dealer or a hotelier under the relevant Act for default in payment of tax or delay in payment of tax, beyond the specified time, in respect of the specified period;

- (c) “Commissioner” means the Commissioner as referred to in the relevant Act”;
- (d) “dealer” means the dealer defined in section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964);
- (e) “designated authority” means the authority specified in section 3;
- (f) “Government” means the Government of Goa;
- (g) “hotelier” means the hotelier defined in section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988);
- (h) “prescribed” means prescribed by rules made under this Act;
- (i) “relevant Act” means,—
- (i) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or
  - (ii) the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988); or
  - (iii) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or
  - (iv) the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000), the rules and the Notifications issued thereunder;
- (j) “specified period” means any period of assessment upto the financial year ending on 31st day of March, 2005.

(2) Unless there is anything repugnant to the subject or context, all words and expressions used in this Act, which are not defined herein, but defined or used in the relevant Act, shall have the same meaning as respectively assigned to them in the relevant Act.

3. *Designated authority.*— For carrying out the purposes of this Act, the authorities referred to in section 13 (2) (a) and 13 (2) (b) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), or such other authority as the

Commissioner may, under the relevant Act, by order made in that behalf nominate, shall be the designated authority and such authority shall have jurisdiction over such area or areas, as exercised by it under the relevant Act.

4. *Eligibility for settlement.*— (1) Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of tax, interest or penalty for the specified period where the amount in arrears does not exceed Rs. 20.00 lacs (Rupees Twenty lacs) per assessment, whether such amount is disputed in appeal, revision or review filed under the relevant Act or not:

Provided that where any appellate or revisional authority or any Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on the date of commencement of this Act, such case shall not be taken for settlement under this Act.

5. *Application by the applicant.*— (1) An application for the purpose of section 4 shall be made by an applicant to the designated authority in the Form specified in Part A of the Schedule hereto before expiry of three months, from the date of coming into force of this Act or by such extended date as the Government may, by notification in the Official Gazette, specify.

(2) The designated authority shall verify the correctness of the particulars furnished in the application, with reference to the records available with the assessing authority or any other authority with whom such records may be available, as the case may be.

(3) An applicant shall make application separately for each year under each of the Acts specified in clause (i) of section 2.

6. *Determination of amount payable for settlement of arrears.*— (1) Where the

designated authority is satisfied about the correctness of the particulars set forth in the application made by the applicant, he shall, by order in writing, determine the amount payable by the applicant for the purpose of settlement of arrears of tax, interest and penalty at the rates specified in section 7:

Provided that the amount determined and payable by the applicant under this sub-section shall be rounded off to the nearest ten rupees.

(2) After the amount payable by the applicant is determined under sub-section (1) by the designated authority, the designated authority shall inform the same to the applicant in Form specified in Part B of the Schedule hereto. The applicant shall pay the amount within fifteen days from the date of receipt of the intimation, by challan, duly certified and issued by the designated authority, and submit a receipted copy thereof to the designated authority.

*7. Rate applicable in determining the amount payable.*— The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:—

(a) Where the arrears of tax have arisen on account of any order of assessment relating to the specified period and where no review or appeal or revision is preferred against the said order on the date of commencement of this Act, at the rate of 50% of the arrears of tax and interest only and any penalty levied thereof shall be waived fully.

(b) Where the arrears of tax, interest and penalty arisen on account of any order of assessment relating to the specified period is disputed, either in review or in appeal or in revision or in any other suit or in Writ Petition, filed before any Court of Law, on the date of commencement of this Act, such arrears shall be settled at the rate of 50% of the arrears of tax and 25% of the interest only and

any penalty levied thereof shall be waived fully.

(c) Where the arrears are of post-assessment interest and penalty, the applicant shall pay 50% of the post-assessment interest only and the penalty levied thereof shall be waived fully.

(d) Where the arrears have arisen due to non receipt of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' or certificates of exemption in Form ST XI A or ST XI B, such arrears shall be settled at the rate of 50% of the arrears of tax only and the applicant shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.

*8. Settlement of arrears and issue of certificate of settlement.*— (1) The designated authority, on being satisfied that the applicant has paid the amount determined under section 6, shall issue a certificate of settlement in form as specified in Part C of the Schedule hereto, to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement.

(2) The designated authority may, by Order, for reasons to be recorded in writing, reject the application of the applicant on the ground that no question of settlement arises or rectify or amend the certificate of settlement issued under sub-section (1):

Provided that no order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard:

Provided further that an appeal against the order of the designated authority shall lie to the Commissioner and such appeal shall be made within a period of sixty days from the date of such order.

9. *Bar on re-opening of settled cases.*— A certificate of settlement issued under sub-section (1) of section 8 shall be conclusive as to the settlement to which the dispute relates, and no matter covered by such certificate of settlement shall be re-opened in any proceeding or review or revision, or in any other proceeding, under the relevant Act.

10. *Withdrawal of review application, appeal and revision.*— Notwithstanding anything to the contrary contained in any provision in the relevant Act, the review, appeal or revision for any period pending before the reviewing, appellate or the revisional authority, as the case may be, in respect of which a certificate of settlement is issued under sub-section (1) of section 8, shall be deemed to have been withdrawn by the applicant from the date of making of the application under sub-section (1) of section 5.

11. *Reviewing, appellate and revisional authority not to proceed in certain cases.*— No assessing authority, reviewing authority, appellate authority or revisional authority shall proceed to decide any assessment, review, appeal or revision under the relevant Act relating to any period in respect of which an application has been made under section 5 of this Act:

Provided that such authority shall proceed to decide such assessment, review, appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority in writing under sub-section (2) of section 8.

12. *Revocation of certificate of settlement.*— (1) Notwithstanding anything contained in sections 9 and 10, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such

designated authority may, within one year from the date of issue of such certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-section (1) of section 8.

(2) If a certificate of settlement is revoked under sub-section (1), the assessment, review, appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provisions of sections 9 and 10, stand revived or reinstated immediately upon such revocation, and such assessment, review, appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in dispute in such review, appeal or revision has ever been made under this Act.

13. *Information to be sent to the authorities under the relevant Act.*— The designated authority shall keep the assessing authority, the reviewing authority, the appellate authority or the revisional authority, who, for the time being, has jurisdiction over the applicant under the relevant Act, informed, inter alia of—

(a) making of an application by an applicant under section 5;

(b) passing of any certificate or Order by the designated authority under section 8; or

(c) revocation of any certificate of settlement under section 12, in such form and manner, and within such time, as the Commissioner may, by notification in the Official Gazette, specify.

14. *No refund of amount paid under the Act.*— Any amount paid by an applicant under section 6 shall not be refundable under any circumstances:

Provided that in case of revocation of a certificate of settlement in accordance with



section 12, the amount paid by the applicant under section 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

15. *Power to make rules.*— The Government may, by notification in the Official Gazette, make rules, either prospectively or with retrospective effect, for carrying out the purposes of this Act, and such rules may provide for all or any of the matter which, under any provision of this Act is required to be prescribed or to be provided by rules.

16. *Power to remove difficulties.*— If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order published in the Official Gazette, as the occasion may require, do anything which appears to it to be necessary to remove the difficulty:

Provided that no such order shall be made after expiry of two years from the date of coming into force of this Act.

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SCHEDULE  
PART A

Application for Settlement  
(See section 5)

To,

The Designated Authority,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I \_\_\_\_\_  
Proprietor/Partner/Karta/Managing Director/  
/Director/Principal Officer/duly authorized officer/  
/President/Secretary/legal heir/Successor/assignee  
or nominee/myself/on behalf of an applicant, being  
eligible under section 4 of the Goa (Recovery of  
Arrears of Tax through Settlement) Act, 2009, hereby  
apply for settlement of arrears of tax, penalty and  
interest.

I furnish hereunder the requisite particulars:—

- (1) Name of the applicant:
- (2) Status of the applicant:
- (3) Name and Style of the business:  
or  
The trade name of the business:
- (4) Address of the Business.—
  - (i) Principal place of business:
  - (ii) Add. place of business:
  - (iii) Factory premises:
- (5) Present postal address, if it is different from (4) above:
- (6) Reference to Certificate of Registration:
  - (i) VAT TIN
  - (ii) CST No.
  - (iii) Entry Tax Regn. No.
  - (iv) Luxury Tax Regn. No.
  - (v) Pre-VAT Sales Tax No.
- (7) Period in respect of assessment of tax, interest and penalty, to which the application relates (Enclose copy of the assessment order for reference.) 01-04- to 31-03-  
Whether it is  
Luxury Tax/  
/Sales Tax/  
/Entry Tax:-
- (8) Arrears of tax applied for Settlement:
  - (i) Tax in arrears:
  - (ii) Interest in arrears:
  - (iii) Penalty in arrears:

Total \_\_\_\_\_
- (9)
  - (i) Whether the arrears is disputed in the appeal/  
/revision/review.
  - (ii) If yes, please give the reference of the appeal/petition filed (Please enclose a copy thereof).
  - (iii) Authority with which it is pending either for hearing or decision.

(iv) Date of presentation of appeal/  
/review/revision, so pending.

PART B

**Intimation to the applicant by the designated authority**

[See section 6(2)]

No. \_\_\_\_\_

To,

Partner/Proprietor/Manager/Director  
of \_\_\_\_\_  
Address: \_\_\_\_\_

Registration No. \_\_\_\_\_ under  
the relevant Act.

Arrears in respect of period of assessment 01-04- to  
31-03-

(10) Whether, any declaration in Form  
C or D, Form E-I/E-II or Form F  
or Form H or certificate in Form  
ST XI A or ST XI B is collected  
subsequent to assessment which  
helps to reduce the arrears of tax.  
If so, please file the said forms,  
alongwith the statements.

C Form Rs.  
D Form Rs.  
E-I Form  
Rs.  
E-II Form  
Rs.  
F Form Rs.  
H. Form Rs.  
ST XI A  
Rs.  
ST XI B Rs.  
.....  
.....

(11) Net amount of arrears applied  
for settlement

Tax Rs.  
Interest Rs.  
Penalty Rs.

Total \_\_\_\_\_

Sir/Madam,

With reference to your application No. \_\_\_\_\_  
in Part A dated \_\_\_\_\_, for the settlement of  
arrears of tax, interest and penalty relating to the  
period \_\_\_\_\_ received in my office on  
\_\_\_\_\_, you are hereby informed that the  
amount payable for settlement of arrears of tax and/  
/or interest has been determined by me under  
sub-section (1) of section 6 of the Goa (Recovery of  
Arrears of Tax through Settlement) Act, 2009, as  
follows:

(i) Arrears of tax in dispute

(ii) Amount covered by furnishing Turnover Tax  
of declaration forms:

C or D Forms  
E-I/E-II Forms  
F Form  
H Form  
Certificate in Form ST XIA  
Certificate in Form ST XI B

Total.....

(iii) Net arrears of tax [(i) - (ii)] Rs. ....

(iv) Arrears of interest Rs. ....

(v) Arrears of penalty Rs. ....

(vi) Amount of tax and interest determined  
payable for settlement: Tax Rs.  
Interest Rs.  
Total .....

(Rupees \_\_\_\_\_ only)

VERIFICATION

I/We ..... solemnly declare  
that to the best of my/our knowledge and belief,-

(a) the particulars and information given in this  
application are correct and complete;

(b) the amount of arrears of tax, interest and  
penalty shown hereinabove are truly stated and  
relate to the relevant period as mentioned in this  
application; and

(c) I/ the applicant am/is not otherwise ineligible  
for making this application in terms of the  
provisions of said Act.

.....  
(Signature)

.....  
(Name of the signatory in full)

.....  
(Status in relation to the applicant)

Place:

Date:

Certified challan is enclosed. You are required to pay the amount by challan by \_\_\_\_\_ and furnish receipted copy of the challan to this office.

Date: \_\_\_\_\_ Signature \_\_\_\_\_  
(Seal) \_\_\_\_\_ Designation \_\_\_\_\_  
\_\_\_\_\_  
(Appropriate designated authority)

PART C

**Certificate of settlement issued by the designated authority**  
[See section 8(1)]

On the basis of the application made by \_\_\_\_\_ (name of the applicant), who is carrying on/used to carry on the business in the trade, name of \_\_\_\_\_ at \_\_\_\_\_ (address) and who is/was holding R. C. (Local/Central/Luxury/Entry) No. \_\_\_\_\_ and TIN No. \_\_\_\_\_ under the \_\_\_\_\_ (name of the relevant Act), it is certified that:-

\*(1) Arrears of tax, interest or penalty arisen on account of the order of assessment for the period from \_\_\_\_\_ to \_\_\_\_\_ against which, no appeal is preferred upto \_\_\_\_\_ has been settled under sub-section (1) of section 8 of the Settlement of Appeals and Arrears under Goa Sales Tax, Central Sales Tax, Goa Tax on Luxuries and Goa Tax on Entry of Goods Act, 2009.

\*(2) Arrears of tax, interest and penalty arisen for the assessment period \_\_\_\_\_ which was pending in review/appeal/revision before \_\_\_\_\_ (name of the appropriate review/appellate/revisional authority), being review/appeal/revision case No. \_\_\_\_\_, has been settled under sub-section (1) of section 8 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

The applicant on the above application has paid a net amount of Rs..... as final settlement, which has been accepted.

ISSUED this \_\_\_\_\_ day of \_\_\_\_\_.

Signature \_\_\_\_\_  
Designation \_\_\_\_\_  
(Appropriate designated authority)

(Seal)

\*Strike out whichever is not applicable.

*N.B.:* Endorse one copy of the settlement certificate in Part A, Part B, and Part C to the Commissioner.

Secretariat,  
Porvorim-Goa.

Dated: 25-8-2009.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs Division).

**Notification**

7/19/2009-LA

The Goa Town and Country Planning (Amendment) Act, 2009 (Goa Act 18 of 2009), which has been passed by the Legislative Assembly of Goa on 6-8-2009 and assented to by the Governor of Goa on 22-8-2009, is hereby published for general information of the public.

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

Porvorim, 25th August, 2009.

The Goa Town & Country Planning  
(Amendment) Act, 2009

(Goa Act 18 of 2009) [22-8-2009]

AN

ACT

*further to amend the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975).*

Be it enacted by the Legislative Assembly of Goa in the Sixtieth year of the Republic of India, as follows.—

1. *Short title and commencement.*— (1) This Act may be called the Goa Town and Country Planning (Amendment) Act, 2009.

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

2. *Amendment of section 49.*— In section 49 of the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975), for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) Notwithstanding anything contained in any other law for the time being in force, where any document required to be registered under the provisions of sub-section (1) of section 29 of the Registration Act, 1908, purports to transfer, assign, limit or extinguish the right, title or interest of any person, in respect of plots which are not as per Survey Plan issued by Survey Department or plots which have no development permissions for such sub-division from Planning and Development Authority within a planning area, no registering officer appointed under the Act, shall register any document, unless the

owner of such plot produces a certificate of sanction or a certificate of “no objection” from the Planning and Development Authority exercising jurisdiction in respect of the Planning area:

Provided that no such Certificate of sanction or “no objection” shall be required to be produced if the sub-division of land or the making or layout of any property results from the right of inheritance within a family:

Provided further that no such certificate of sanction or no objection shall be required to be produced for the purpose of mortgaging immovable property in favour of any financial institution notified by the Government by a notification in the Official Gazette, for the purpose of this Act.”

Secretariat,  
Porvorim-Goa.

Dated: 25-8-2009.

V. P. SHETYE,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs Division).