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SERIES I No. 45

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## NOTE

There are four Extraordinary issues to Official Gazette, Series I No. 44 dated 31-1-2019, namely:—

(1) Extraordinary dated 31-1-2019 from pages 2555 to 2556, Notification No. 120/03/JERC-FPPCA/CEE/Tech regarding Levy of Fuel & Power Purchase Cost Adjustment, 2018-19 from Department of Power (Office of the Chief Electrical Engineer).

(2) Extraordinary (No. 2) dated 31-1-2019 from pages 2557 to 2566, Notifications regarding Goa Goods and Services Tax Act, 2017 from Department of Finance (Revenue & Control Division).

(3) Extraordinary (No. 3) dated 1-2-2019 from pages 2567 to 2568, Notification No. 5-5-2018-Fin (DMU) regarding Market Borrowing Programme 2018-19 from Department of Finance (Debt Management Division).

(4) Extraordinary (No. 4) dated 5-2-2019 from pages 2569 to 2580 regarding The Goa Appropriation (Vote on Account) Bills, 2019 from Goa Legislature Secretariat and The Goa Appropriation (Vote on Account) Acts, 2019 from Department of Law & Judiciary (Legal Affairs Division).

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## Goa Legislature Secretariat

LA/LEGN/2019/2404

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th January, 2019 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

—————  
The Goa Public Health (Amendment)  
Bill, 2019

(Bill No. 8 of 2019)

A

BILL

*further to amend the Goa, Daman and Diu Public Health Act, 1985 (Act 25 of 1985).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Public Health (Amendment) Act, 2019.

(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, Daman and Diu Public Health Act, 1985 (Act 25 of 1985) (hereinafter referred to as the “principal Act”), after clause (30A), the following clause shall be inserted, namely,—

“(30B) “sanitary convenience” means latrine, toilet and facility for taking bath;”.

3. *Amendment of section 30.*— In section 30 of the principal Act, the expression “latrine” wherever it occurs, shall be omitted.

4. *Amendment of section 35.*— In section 35 of the principal Act, for the word “owner”, the words “owner or occupier” shall be substituted.

5. *Amendment of section 37.*— In section 37 of the principal Act,—

(i) in clause (7), the word “and” shall be omitted;

(ii) in clause (8), the word “and” shall be added at the end;

(iii) after clause (8), the following clause shall be inserted, namely:—

“(9) any human habitation without adequate sanitary convenience or without access to sanitary convenience within the premises of the habitation rendering such place in such a state as to be prejudicial to health.”.

6. *Amendment of section 40.*— In section 40 of the principal Act, in sub-section (4-A), for the expression “due to improper drainage or due to overflowing of septic tanks, etc.”, the expression “due to improper drainage, overflowing of septic tank or lack of provision for adequate sanitary convenience, etc.,” shall be substituted.

7. *Amendment of section 94A.*— In section 94A of the principal Act,—

(i) in sub-section (1) in clause (a), after the expression “electricity,” the words “sanitary convenience” shall be inserted;

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

“(f) Director of Panchayats;

(g) Project Director of Rural Development Agency

(h) Mission Director of Swachh Bharat Mission;

(i) Any other authority as deemed fit by the Government.”.

## Statement of Objects and Reasons

This Bill seeks to define the word sanitary convenience by amending section 2 of the Goa, Daman and Diu Public Health Act, 1985 (Act

25 of 1985) and also to amend sections 30, 35, 37, 40 and 94A of the said Act so as to improve the levels of cleanliness and making the State of Goa open defecation free, clean and sanitized.

This Bill seeks to achieve the above object.

#### Financial Memorandum

No financial implications are involved in this Bill.

Memorandum regarding delegated legislation

Clause 2 of the Bill empowers the Government to issue notification for appointing the date to bring into force the Act.

This delegation is of normal character.

Porvorim-Goa.                      Shri VISHWAJIT P. RANE  
January, 2019.                      Minister for Health.

Assembly Hall,                      N. B. SUBHEDAR  
Porvorim-Goa.                      Secretary to the  
January, 2019.                      Legislative Assembly.

#### LA/LEGN/2019/2406

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th January, 2019 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

### The Goa Tourist Places (Protection and Maintenance) (Amendment) Bill, 2019

(Bill No. 06 of 2019)

A

BILL

*to amend the Goa Tourist Places (Protection and Maintenance) Act, 2001 (Goa Act 56 of 2001).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Tourist Places (Protection and Maintenance) (Amendment) Act, 2019.

(2) It shall come into force at once.

2. *Insertion of new section 9A.*— After section 9 of the Goa Tourist Places (Protection and Maintenance) Act, 2001 (Goa Act 56 of 2001), the following section shall be inserted, namely:—

“9A. *Prohibition of certain activities in tourist places.*— (1) The following activities are prohibited in tourist places, namely:—

(a) consumption of liquor in open;

(b) cooking food in open;

(c) littering waste including used material, empty bottles, etc.;

(d) breaking of glass bottles; and

(e) such other activity as may be specified by the Government, by notification in the Official Gazette.

(2) Any person violating the provisions of sub-section (1) shall be liable to pay a fine of Rs. 2000/- (Rupees two thousand only) to the competent authority or any other officer authorized by it in this behalf. Where such violation is committed by more than one person in a group, such group shall be liable to pay a fine of Rs. 10,000/- (Rupees ten thousand only). In case such person refused to pay such amount he shall be liable to punishment specified in section 10.

(3) No person engaged in business of sale of liquor shall allow its customer to carry bottles/cans containing liquor in tourist places.”.

#### Statement of Objects and Reasons

In order to protect and preserve the tourism potential of the tourist places in the State of Goa and to keep such places clean and free from nuisance, the Bill seeks to insert new section 9A in the Goa Tourist Places (Protection and Maintenance) Act, 2001 (Goa Act 56 of 2001).

This Bill seeks to achieve the above object.

## Financial Memorandum

The Bills seeks to impose fines on those violating the provisions contained therein, which will generate some revenue, amount of which cannot be quantified at this stage.

## Memorandum Regarding Delegated Legislation

Clause 2 of the Bill empowers the Government to issue notification to specify any other activity to be prohibited in a tourist place.

This delegation is of normal character.

Assembly Hall, MANOHAR AZGAONKAR  
Porvorim, Goa. Minister for Tourism.  
January, 2019.

Assembly Hall, NILKANT SUBHEDAR  
Porvorim, Goa. Secretary to the  
January, 2019. Government of Goa.

## ANNEXURE

**Extract of Section 9 of Goa Tourist Places  
(Protection & Maintenance) Act, 2001**

(Goa Act of 56 of 2001)

9. Dealing with the property of nuisance:—

Any property, thing, material or object, which is a nuisance under this Act, may be disposed off or dealt with by the Government, in the manner it deems fit.

LA/LEGN/2019/2407

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th January, 2019 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

**The Goa Registration of Tourist Trade  
(Amendment) Bill, 2019**

(Bill No. 5 of 2019)

A

BILL

*further to amend the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Registration of Tourist Trade (Amendment) Act, 2019.

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

2. *Insertion of new Chapter IV-B.*— In the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), after Chapter IV-A, the following Chapter shall be inserted, namely:—

“CHAPTER IV – B

**Registration of online service provider**

19E. *Registration of online service provider.*— (1) No person shall carry on the business of providing service of online booking of hotel rooms, other accommodation or any other tourist related activity in the tourist area, unless he is registered in accordance with the provisions of this Act.

(2) No such person shall conduct such service of online booking unless such hotel, accommodation or tourist related activity is registered in accordance with the provisions of this Act.

(3) Every person intending to start such business specified in sub-section (1) shall apply for registration to the prescribed authority in prescribed manner, alongwith prescribed fee.

(4) Every application made under sub-section (3) shall be disposed of within a period of one month from the date of receipt of such application.

19F. *Certificate.*— The prescribed authority shall, unless registration is

refused under section 19H, direct that the name and particulars of the person starting such business as specified in sub-section (1) of section 19E, be entered in the register maintained for the purpose and issue a certificate to the person in the prescribed form subject to such terms and conditions and on payment of such fees as may be prescribed.

19G. *Renewal of certificate of registration.*— The certificate of registration issued under section 19F shall be valid for a period of one year from the date of issue and shall be renewable before its expiry on payment of such fees as may be prescribed.

19H. *Refusal to register.*— (1) The prescribed authority may refuse to register the business as specified in sub-section (1) of section 19E on any of the following grounds, namely:—

(a) if the applicant does not possess essential requirements or qualifications as prescribed;

(b) if he has been convicted of any offence under Chapters XIV and XVI of the Indian Penal Code, 1860 (45 of 1860) or under any of the provisions of this Act or of any offence punishable under any law providing for the prevention of hoarding, smuggling, profiteering, adulteration of food or drugs, or corruption and a period of two years have not elapsed since the termination of the sentence imposed upon him;

(c) if he has been declared as an insolvent by a Court of competent jurisdiction and has not been discharged;

(d) if registration is refused to him and a period of three months have not been elapsed from the date of refusal;

(e) if in the opinion of the prescribed authority there is sufficient ground, to be recorded in writing, for refusing registration.

(2) No application for registration shall be refused unless the person applying for registration has been afforded a reasonable opportunity of being heard.

19I. *Penalty.*— If any person contravenes the provisions of sub-section (1) or (2) of section 19E, he shall be punishable by prescribed authority with fine as specified in section 22 of this Act.

#### Statement of Objects and Reasons

In order to regulate the business of providing service of online booking of hotel rooms, accommodation and other tourist related activity in tourist area, the Bill seeks to insert new Chapter IV-B in the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).

This Bill seeks to achieve the above object.

#### Financial Memorandum

The Bill seeks to prescribe fees for registration of online service provider and its renewal, including imposing fines, which will generate revenue, which at this stage cannot be quantified.

#### Memorandum Regarding Delegated Legislation

Clause 1(2) of the Bill seeks to empower the Government to issue notification for appointing a date for bringing the Act into force.

Clause 2 of the Bill empowers the Government to make rules specifying the manner in which the application to be made by online service provider and the form in which certificate of registration is to be issued to him.

These delegations are of normal character.

Assembly Hall,  
Porvorim, Goa.  
28th January, 2019.

MANOHAR AZGAONKAR  
Minister for Tourism.

Assembly Hall,  
Porvorim, Goa.  
28th January, 2019.

NILKANT SUBHEDAR  
Secretary to the  
Government of Goa.

## ANNEXURE

**Extract of Chapter IV-A of Goa, Daman and Diu  
Registration of Tourist Trade Act, 1982 (Act 10 of 1982)**

Dealing with Registration of Tour Operators, Water Sports and Adventure Sports Operators, etc.

<sup>19</sup> [CHAPTER IV-A

Registration of Tour Operators, Water Sports and Adventure Sports Operators, etc.

19A. *Registration.*— (1) No person shall, in the tourist area, carry on the business of a tour operator, water sports operator, adventure sports operator, spice plantation or of providing temporary huts for the purpose of accommodation, unless he is registered in accordance with the provisions of this Act.

(2) Every person intending to start business under sub-section (1) shall apply for registration to the prescribed authority in the prescribed manner, alongwith prescribed fee.

(3) Notwithstanding anything contained in sub-section (2), any person already engaged in any of the business as specified under sub-section (1) shall apply for registration within three months from the date of commencement of the Goa Registration of Tourist Trade (Amendment) Act, 2011.

(4) Every application made under sub-sections (2) or (3) as the case may be, disposed off within a period of one month from the date of receipt of the application.

19B. *Certificate.*— The prescribed authority shall, unless registration is refused under section 19D, direct that the name and particulars of the person starting business as specified in sub-section (1) of section 19A, be entered in the register maintained for the purpose and issue a certificate to the person in the prescribed form subject to such terms and conditions and on payment of such fees as prescribed.

19C. *Renewal of Certificate of Registration.*— (1) The Certificate of Registration issued under section 19B shall be valid for a period of one year from the date of issue and shall be renewable before its expiry on payment of fees as prescribed.

19D. *Refusal to register.*— (1) The prescribed authority may refuse to register the business as specified in sub-section (1) of section 19A on any of the following grounds, namely:—

(a) if the applicant does not possess essential requirements or qualifications as prescribed;

(b) if he has been convicted of any offence under Chapters XIV and XVI of the Indian Penal Code, 1860 (45 of 1860) or under any of the provisions of this Act or of any offence punishable under any law providing for the prevention of hoarding, smuggling, profiteering, adulteration of food or drugs, or corruption and a period of two years have not elapsed since the termination of the sentence imposed upon him;

(c) if he has been declared as an insolvent by a Court of competent jurisdiction and has not been discharged;

(d) if registration is refused to him and a period of three months have not been elapsed from the date of refusal;

(e) if in the opinion of the prescribed authority there is sufficient ground to be recorded in writing, for refusing registration.

(2) No application for registration shall be refused unless the person applying for registration has been afforded a reasonable opportunity of being heard].

LA/LEGN/2019/2408

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th January, 2019 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

**The Goa Commission for Scheduled  
Castes and Scheduled Tribes  
(Amendment) Bill, 2019**

(Bill No. 3 of 2019)

A

BILL

to amend the Goa Commission for Scheduled Castes and Scheduled Tribes Act, 2010 (Goa Act No. 9 of 2010). Be it enacted by the Legislative Assembly of Goa in the Seventieth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Commission for Scheduled Castes and Scheduled Tribes (Amendment) Act, 2019.

(2) It shall be deemed to have come into force on the 1st day of October, 2018.

2. *Amendment of section 6.*— In section 6 of the Goa Commission for Scheduled Castes and Scheduled Tribes Act, 2010 (Goa Act No. 9 of 2010), (hereinafter referred to as the “Principal Act”) for the word “sixty-five” wherever it occurs, the word “sixty-seven” shall be substituted.

3. *Repeal and saving.*— (1) The Goa Commission for Scheduled Castes and Scheduled Tribes (Amendment) Ordinance, 2018 (Ordinance No. 2 of 2018) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

#### Statement of Objects and Reasons

The Bill seeks to amend section 6 of the Goa Commission for Scheduled Castes and Scheduled Tribes Act, 2010 (Goa Act No. 9 of 2010) so as to increase the age limit of the Chairperson of the Goa Commission for Scheduled Castes and Scheduled Tribes from the existing sixty-five years to sixty-seven years.

The Bill also seeks to repeal the Goa Commission for Scheduled Castes and Scheduled Tribes (Amendment) Ordinance, 2018 (Ordinance No. 2 of 2018) promulgated by the Governor of Goa on the 1st day of October, 2018.

This bill seeks to achieve the above objects.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim–Goa.                      GOVIND GAUDE  
Dated: 29-01-2019.      Minister for Tribal Welfare.

Assembly Hall,                      N. B. SUBHEDAR  
Porvorim, Goa.              Secretary to the Legislative  
Dated: 29-01-2019.              Assembly of Goa.

#### ANNEXURE

#### Extract of section 6 of the Goa Commission for Scheduled Castes and Scheduled Tribes Act, 2010 (Act No. 9 of 2010)

6. *Term of office and condition of service of Chairperson.*— (1) Subject to the pleasure of the Government, the Chairperson shall unless otherwise disqualified, hold office for a term of three years from the date he assumes office or until he attain the age of sixty-five years whichever is earlier and shall be eligible for re-appointment for a second term.

(2) The Chairperson may by writing under his hand addressed to the Government resign from the office, but he shall continue in office till his resignation is accepted by the Government or his Successor is appointed.

(3) The Successor so appointed under sub-section (2) shall hold office for the remainder of the term of his predecessor or until he attains the age of sixty-five years, whichever is earlier.

(4) The Government may remove Chairperson from the office if he,—

(a) becomes an undischarged insolvent;

(b) is convicted and sentenced to imprisonment for an offence which in the opinion of the Government involves moral turpitude;

(c) becomes of unsound mind and stands so declared by a Competent Court;

(d) refuses to act or becomes incapable of acting;

(e) without obtaining leave of absence from the Government, absents himself from three consecutive meetings of the Commission;

(f) has in the opinion of the Government, so abused the position of the Chairperson as to render that person's continuance in office detrimental to the interest of Scheduled Castes and Scheduled Tribes in the State or in the public interest;

Provided that no person shall be removed under this clause until that person has been given an opportunity of being heard in the matter.

Porvorim–Goa.                      GOVIND GAUDE  
Dated: 29-01-2019.      Minister for Tribal Welfare.

Assembly Hall.                      N. SUBHEDAR  
Porvorim–Goa.              Secretary to the Legislative  
Dated: 29-01-2019              Assembly of Goa.

LA/LEGN/2019/2420

The following bill which was introduced in the Legislative Assembly of the State of Goa on 31st January, 2019 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Goods and Services Tax  
(Amendment) Bill, 2019

(Bill No. 4 of 2019)

A

Bill

*to amend the Goa Goods and Services Tax Act,  
2017 (Goa Act 4 of 2017).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Amendment) Act, 2019.

“(2) Save as otherwise provided in this Act, the provisions of this Act shall come into force on the 1st day of February, 2019, except clause (ii) of section 8, section 17, section 18, and clause (i) of section 20, which sections 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 Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “principal Act”),—

(i) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the expression “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(ii) in clause (16), for the words “Central Board of Excise and Customs”, the words

“Central Board of Indirect Taxes and Customs” shall be substituted;

(iii) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) activities of a race club including by way of totalisator or a license to bookmaker or activities of a licensed bookmaker in such club; and”;

(iv) clause (18) shall be omitted;

(v) in clause (35), for the expression “clause (c)”, the expression “clause (b)” shall be substituted;

(vi) in clause (69), in sub-clause (f), after the word and figures “article 371”, the expression “and article 371J” shall be inserted;

(vii) in clause (102), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.

3. *Amendment of section 7.*— In section 7 of the principal Act, with effect from the 1st day of July, 2017,—

(i) in sub-section (1),—

(a) in clause (b), after the expression “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

(b) in clause (c), the word “and” shall be omitted and shall always be deemed to have been omitted;

(c) clause (d) shall be omitted and shall always be deemed to have been omitted;

(ii) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) Where certain activities or transactions, constitute a supply in



accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

(iii) in sub-section (3), for the expression “sub-sections (1) and (2)”, the expression “sub-sections (1), (1A) and (2)” shall be substituted.

4. *Amendment of section 9.*— In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

5. *Amendment of section 10.*— In section 10 of the principal Act,—

(i) in sub-section (1),—

(a) for the expression “in lieu of the tax payable by him, an amount calculated at such rate”, expression “in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;

(b) in the proviso, for the expression “one crore rupees, as may be recommended by the Council.”, the expression “one crore and fifty lakh rupees as may be recommended by the Council:” shall be substituted;

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

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph

6 of Schedule II), of value not exceeding ten percent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.”;

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

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. *Amendment of section 12.*— In section 12 of the principal Act, in sub-section (2), in clause (a), the expression “sub-section (1) of” shall be omitted.

7. *Amendment of section 13.*— In section 13 of the principal Act, in sub-section (2), the expression “sub-section (2) of”, wherever it occurs, shall be omitted.

8. *Amendment of section 16.*— In section 16 of the principal Act, in sub-section (2),—

(i) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:—

“*Explanation.*— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;”;

(ii) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

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

(i) in sub-section (3), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.”;

(ii) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) Imparting training on driving such motor vehicles;

(aa) vessels and aircrafts except when they are used,—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircrafts; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircrafts;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircrafts referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged,—

(I) in the manufacture of such motor vehicles, vessels or aircrafts; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircrafts insured by him;

(b) the following supply of goods or services or both,—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircrafts referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide to its employees under any law for the time being in force.”.

10. *Amendment of section 20.*— In section 20 of the principal Act, in the Explanation, in clause (c), for the words and figures “under entry 84”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

11. *Amendment of section 22.*— In section 22 of the principal Act,—

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

“Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.”;

(ii) in the Explanation, in clause (iii), after the word “Constitution”, the expression “except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

12. *Amendment of section 24.*— In section 24 of the principal Act, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted.

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

(i) in sub-section (1), after the proviso and before the Explanation, the following proviso shall be inserted, namely:—

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the State.”;

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

“Provided that a person having multiple places of business in the State may be granted a separate registration for each

such place of business, subject to such conditions as may be prescribed.”.

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

(i) in the heading, after the word “Cancellation”, the words “or suspension” shall be inserted;

(ii) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:—

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”;

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

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.

15. *Amendment of section 34.*— In section 34 of the principal Act,—

(i) in sub-section (1),—

(a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(b) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted;

(ii) in sub-section (3),—

(a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(b) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.

16. *Amendment of section 35.*— In section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

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

(i) in sub-section (1),—

(a) for the words “in such form and manner as may be prescribed”, the expression “in such form, manner and within such time as may be prescribed” shall be substituted;

(b) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;

(c) the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(ii) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(iii) in sub-section (9),—

(a) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect

particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(b) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

18. *Insertion of new section 43A.*— After section 43 of the principal Act, the following section shall be inserted, namely:—

“43A. *Procedure for furnishing return and availing input tax credit.*— (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty percent of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(a) within six months of taking registration;

(b) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount, shall be such as may be prescribed.”.

19. *Amendment of section 48.*— In section 48 of the principal Act, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

20. *Amendment of section 49.*— In section 49 of the principal Act,—

(i) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted;

(ii) in sub-section (5),—

(a) in clause (c), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilized towards payment of integrated tax only

where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(b) in clause (d), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilized towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. *Insertion of new sections 49A and 49B.*— After section 49 of the principal Act, the following sections shall be inserted, namely:—

“49A. *Utilisation of input tax credit subject to certain conditions.*— Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilized towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. *Order of utilization of the input tax credit.*— Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilization of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.

22. *Amendment of section 52.*— In section 52 of the principal Act, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.

23. *Amendment of section 54.*— In section 54 of the principal Act,—

(i) in sub-section (8), for clause (a), the following clause shall be substituted, namely:—

“(a) refund of tax paid on export of goods or services or both or on inputs or input services used in making such exports;”;

(ii) in the Explanation, in clause (2),—

(a) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(b) for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

24. *Amendment of section 79.*— In section 79 of the principal Act, after sub-section (4), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.”.

25. *Amendment of section 107.*— In section 107 of the principal Act, in sub-section (6), in clause (b), after the expression “arising from the said order,”, the expression “subject to a maximum of twenty-five crore rupees,” shall be inserted.

26. *Amendment of section 112.*— In section 112 of the principal Act, in sub-section (8), in clause (b), after the expression “arising from the said order,”, the expression “subject to a maximum of fifty crore rupees,” shall be inserted.

27. *Amendment of section 129.*— In section 129 of the principal Act, in sub-section (6), for the words “seven days” wherever they occur, the words “fourteen days” shall be substituted.

28. *Amendment of section 143.*— In section 143 of the principal Act, in sub-section (1), in

clause (b), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”.

29. *Amendment of section 173.*— In section 173 of the principal Act, in clause (ii), for the expression “Act 16 of 1969”, the expression “Act 7 of 1969” shall be substituted.

30. *Amendment of Schedule I.*— In Schedule I of the principal Act, in paragraph 4, the word “taxable” shall be omitted.

31. *Amendment of Schedule II.*— In Schedule II of the principal Act, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017.

32. *Amendment of Schedule III.*— In Schedule III of the principal Act,—

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

“7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

(ii) the existing Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

“*Explanation 2.*— For the purposes of paragraph 8, the expression “warehoused

goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962)."

33. *Repeal and Saving.*— (1) The Goa Goods and Services Tax (Amendment) Ordinance, 2018 (Ordinance No. 3 of 2018) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

#### Statement of Objects and Reasons

The Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") was enacted with a view to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State of Goa.

The Act provides for certain provisions for smooth transition of existing taxpayers to new goods and services tax regime. However, the new tax regime had faced certain difficulties. One of the major inconveniences caused to the taxpayers, especially small and medium enterprises, was the process of filing return and payment of tax under the Goods and Services Tax laws. In this regard, the proposed new return filing system envisages quarterly filing of return and tax payment for small taxpayers along with minimum paperwork. In order to implement the new return filing system, and also to overcome the above difficulties, it is proposed to amend the said Act, suitably.

The proposed the Goa Goods and Services Tax (Amendment) Bill, 2019, inter alia, provides for the following, namely:—

(i) to amend section 7 of the said Act to clarify the scope of supply;

(ii) to amend section 9 of the said Act so as to empower the Government to notify classes of registered persons to pay the tax on reverse charge basis in respect of receipt of supplies

of certain specified categories of goods or services or both from unregistered suppliers;

(iii) to amend section 10 of the said Act so as to enhance the limit of composition levy from one crore rupees to one crore and fifty lakh rupees;

(iv) to amend section 17 of the said Act to specify the scope of input tax credit;

(v) to amend section 22 of the said Act so as to create liability for registration on every supplier who makes taxable supplies of goods or services or both from a special category State, if his aggregate turnover in a financial year exceeds the amount as enhanced by the Central Government for that purpose;

(vi) to amend section 25 of the said Act so as to facilitate tax payer to have the option to obtain multiple registrations for multiple places of business located within the State of Goa and to provide for separate registration for Special Economic Zone unit or developer;

(vii) to amend section 29 of the said Act so as to insert a provision for temporary suspension of registration while cancellation of registration is under process;

(viii) to insert a new section 43A in the said Act so as to provide for the new system of filing return and availing input tax credit;

(ix) to amend sub-section (6) of section 107 of the said Act relating to Appeals so as to provide that the amount of pre-deposit payable for filing of appeal shall be capped at twenty-five crore rupees;

(x) to amend section 129 of the said Act so as to increase the period relating to detention or seizure of goods and conveyance in transit from seven days to fourteen days.

The Bill also seeks to repeal the Goa Goods and Services Tax (Amendment) Ordinance, 2018 (Ordinance No. 3 of 2018) promulgated by the Governor of Goa on the 20th day of November, 2018.

This Bill seeks to achieve the above objects.

## Financial Memorandum

The Bill, does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

## Memorandum regarding delegated Legislation

*Clause 1(2)* of the Bill empowers the Government to issue notifications for appointing dates to bring different provisions of the Act into force.

*Clause 4* of the Bill empowers the Government to issue notification for specifying a class of registered persons who shall pay the tax on reverse charge basis.

*Clause 13* of the Bill empowers the Government to frame rules for prescribing the conditions for allowing persons having multiple places of business in a State of Goa to obtain separate registrations for each such place of business.

*Clause 14* of the Bill empowers the Government to frame rules for prescribing the procedure for suspension of registration while cancellation of registration is under process and the period of suspension thereof.

*Clause 17* of the Bill empowers the Government to frame rules for prescribing the time limit for filing of returns.

*Clause 18* of the Bill empowers the Government to frame rules for prescribing the procedure for furnishing returns and availing input tax credit.

*Clause 21* of the Bill empowers the Government to frame rules for prescribing the order and manner of utilisation of the input tax credit of any of the taxes.

These delegations are of normal character.

Assembly Hall, MANOHAR PARRIKAR  
Porvorim, Goa. Chief Minister/Finance Minister  
January, 2019.

Assembly Hall, N. B. SUBHEDAR  
Porvorim, Goa. Secretary to the Legislative  
January, 2019. Assembly of Goa.

Governor's Recommendation under Article 207  
of the Constitution of India

In pursuance of article 207 of the Constitution of India, I, Mridula Sinha, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Goods and Services Tax (Amendment) Bill, 2019.

Raj Bhavan.  
Date: -01-2019.

MRIDULA SINHA  
Governor of Goa.

## ANNEXURE

**Extracts from the Goa Goods and Services Tax  
Act, 2017**

(Goa Act 4 of 2017)

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

(4) “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Excise and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;

(17) “business” includes—

(h) services provided by a race club by way of totalisator or a licence to book maker in such club; and

(18) “business vertical” means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.

*Explanation.*— For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—

(a) the nature of the goods or services;

(b) the nature of the production processes;

(c) the type or class of customers for the goods or services;

(d) the methods used to distribute the goods or supply of services; and



(e) the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;

(35) “cost accountant” means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;

(69) “local authority” means—

(f) a Development Board constituted under article 371 of the Constitution; or

(102) “services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

### CHAPTER III

#### Levy and Collection of Tax

7. *Scope of supply.*— (1) For the purposes of this Act, the expression “supply” includes—

(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

(b) import of services for a consideration whether or not in the course or furtherance of business;

(c) the activities specified in Schedule I, made or agreed to be made without a consideration; and

(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.

(3) Subject to the provisions of sub-sections (1) and (2), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as—

(a) a supply of goods and not as a supply of services; or

(b) a supply of services and not as a supply of goods.

9. *Levy and collection.*— (1)

(4) The State tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

10. *Composition levy.*— (1) Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at such rate as may be prescribed, but not exceeding,—

(a) one per cent. of the turnover in State in case of a manufacturer,

(b) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II, and

(c) half per cent. of the turnover in State in case of other suppliers, subject to such conditions and restrictions as may be prescribed:

Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding one crore rupees, as may be recommended by the Council.

(2) The registered person shall be eligible to opt under sub-section (1), if:—

(a) he is not engaged in the supply of services other than supplies referred to in clause (b) of paragraph 6 of Schedule II;

### CHAPTER IV

#### Time and Value of Supply

12. (1) *Time of supply of goods.*—

(2) The time of supply of goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under sub-section (1) of section 31, to issue the invoice with respect to the supply; or

13. (1) *Time of supply of services.*—

(2) The time of supply of services shall be the earliest of the following dates, namely:—

(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:

Provided that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice relating to such excess amount.

*Explanation.*— For the purposes of clauses (a) and (b)—

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;

(ii) “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

#### CHAPTER V

#### Input Tax Credit

16. *Eligibility and conditions for taking input tax credit.*—

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(b) he has received the goods or services or both.

*Explanation.*— For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of

goods, either by way of transfer of documents of title to goods or otherwise;

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

17. *Apportionment of credit and blocked credits.*—

(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:—

(a) motor vehicles and other conveyances except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vehicles or conveyances; or

(B) transportation of passengers; or

(C) imparting training on driving, flying, navigating such vehicles or conveyances;

(ii) for transportation of goods;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre;

(iii) rent-a-cab, life insurance and health insurance except where—

(A) the Government notifies the services which are obligatory for an employer to

provide to its employees under any law for the time being in force; or

(B) such inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and

(iv) travel benefits extended to employees on vacation such as leave or home travel concession;

20. (1) *Manner of distribution of credit by Input Service Distributor.*—

*Explanation.*— For the purposes of this section,—

(c) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

24. *Compulsory registration in certain cases.*— Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

(x) every electronic commerce operator;

25. (1) *Procedure for registration.*— Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

*Explanation.*— Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

Provided that a person having multiple business verticals in a State or Union territory may be granted

a separate registration for each business vertical, subject to such conditions as may be prescribed.

29. (1) *Cancellation of registration.*—

(c) the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.

34. (1) *Credit and debit notes.*— Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

(3) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.

## CHAPTER VIII

### Accounts and Records

35. (1) *Accounts and other records.*—

(5) Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.

39. *Furnishing of returns.*— (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.

(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.

#### 48. *Goods and services tax practitioners.*—

(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 in such manner as may be prescribed.

### CHAPTER X

#### Payment of tax

49. *Payment of tax, interest, penalty and other amounts.*—

(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41, to be maintained in such manner as may be prescribed.

(5) The amount of input tax credit available in the electronic credit ledger of the registered person on account of—

(c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

(d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

#### 52. *Collection of tax at source.*—

(9) Where the details of outward supplies furnished by the operator under sub-section (4) do not match with the corresponding details furnished by the supplier under section 37, the discrepancy shall be communicated to both persons in such manner and within such time as may be prescribed.

### CHAPTER XI

#### Refunds

#### 54. *Refund of tax.*—

(8) Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to—

(a) refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;

(e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or

### CHAPTER XVIII

#### Appeals and revision

#### 107. *Appeals to Appellate Authority.*—

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(b) a sum equal to ten per cent, of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.

#### 112. *Appeals to Appellate Tribunal.*—

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(b) a sum equal to twenty per cent of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of section 107, arising from the said order, in relation to which the appeal has been filled.

129. *Detention, seizure and release of goods and conveyances in transit.*—

(6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax

and penalty as provided in sub-section (1) within seven days of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.

## CHAPTER XXI

## Miscellaneous

143. *Job work procedure.*—

(b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

Provided that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless 40 of 1978. Detention, seizure and release of goods and conveyances in transit. Job work procedure. 25 the said principal declares the place of business of the job worker as his additional place of business except in a case—

(i) where the job worker is registered under section 25; or

(ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.

173. *Amendment of certain Acts.*— Save as otherwise provided in this Act, on and from the date of commencement of this Act,—

(ii) In the Goa Municipalities Act, 1968,— (Act 16 of 1969).

## SCHEDULE I

[See section 7]

## ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

4. Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

## SCHEDULE II

[See section 7]

## ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

LA/LEGN/2019/2421

The following bill which was introduced in the Legislative Assembly of the State of Goa on 31st January, 2019 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

## The Goa Value Added Tax (Eleventh Amendment) Bill, 2019

(Bill No. 9 of 2019)

A

Bill

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

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Eleventh Amendment) Act, 2019.

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

Provided that different dates may be appointed for different provisions of this Act.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), in clause (i), for the words “Commissioner of Commercial Taxes”, the words “Commissioner of State Tax” shall be substituted.

3. *Amendment of section 10.*— In section 10 of the principal Act,—

(i) in sub-section (1), the expression “or under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000)” shall be omitted;

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

“(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3), proportionate to the closing stock at the end of financial year, shall be reversed and such amount shall be carried forward to the succeeding financial year as input tax credit corresponding to the opening stock.”;

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

“(2A) After adjustment under sub-section (1) and (2) the excess input tax credit of a registered dealer other than those covered under sub-section (3) shall lapse.”;

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

“(2B) Notwithstanding anything contained in sub-sections (2) and (2A) after adjustment under sub-section (1), the excess of input tax credit as on the 30th day of June, 2017, in case of a dealer,—

(a) dealing in goods not covered under clause (p) of section 2, and

(b) who has not applied for carry forward of unutilized/excess input tax credit by filing application under the provisions of section 140 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and the rules made thereunder, shall be refunded in the prescribed manner and subject to the following conditions:—

(i) dealer should have completed migration in accordance with section 139 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(ii) he should have filed all returns in accordance with the provisions of sections 37, 38, 39 and 44 of the Goa Goods and Services Tax Act, 2017 (Goa

Act 4 of 2017) for the period commencing from 1st July, 2017 till the date of submitting application for refund, as may be applicable; and

(iii) dealer should not have any outstanding liability towards payment of tax, cess, interest, late fee, penalty, etc. under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017) as on the date of filing the application for refund claim under this sub-section.”.

(v) sub-section (2C) shall be omitted.

4. *Substitution of section 13.*— For section 13 of the principal Act, the following section shall be substituted, namely:—

“13. *Tax Authorities.*— (1) The Government shall, by notification, published in the Official Gazette appoint following officers for the purposes of this Act, namely:—

- (a) Commissioner of State Tax;
- (b) Special Commissioner of State Tax;
- (c) Additional Commissioners of State Tax;
- (d) Deputy Commissioners of State Tax;
- (e) State Tax Officers;
- (f) Assistant State Tax Officers;
- (g) State Tax Inspectors; and
- (h) Any other officer as it may deem fit:

Provided that the designation of the officers appointed under this Act as specified in column (2) of the table below shall be as specified in the corresponding entries in column (3) of said table, from the date of commencement of the Goa Value Added Tax (Eleventh Amendment) Act, 2019.

TABLE

(1)	(2)	(3)
(i) Commissioner of Commercial Taxes		Commissioner of State Tax
(ii) Additional Commissioners of Commercial Taxes		Additional Commissioners of State Tax
(iii) Assistant Commissioners of Commercial Taxes		Deputy Commissioners of State Tax
(iv) Commercial Tax Officers		State Tax Officers
(v) Assistant Commercial Tax Officers		Assistant State Tax Officers
(vi) Commercial Tax Inspectors		State Tax Inspectors

(2) The Commissioner shall have jurisdiction over the entire State and the Special Commissioner, if any, appointed, shall have jurisdiction over the entire State, or as directed by the Government by notification in the Official Gazette. All other officers shall have jurisdiction over the entire State or over such local areas as the Government may specify by notification in the Official Gazette.

(3) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and the Special Commissioner and an Additional Commissioner, if any, appointed, shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise within their respective jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this Act.

(4) Deputy Commissioners, other officers and persons, shall, within their respective jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may subject to such conditions and restrictions delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.

(5) The Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Special Commissioner, Additional Commissioner or Deputy Commissioner or other Officers) conferred on the Government by this section.

(6) No person shall be entitled to call in question, in any proceeding, any jurisdiction including the territorial jurisdiction of any officer appointed under sub-section (1), after the expiry of thirty days from the date of receipt by such person of any notice under this Act, issued by such officer. If, within the period aforesaid, a separate application in writing in the prescribed form raising an objection as to the jurisdiction of any such officer is made to him, the officer shall refer the question to the Commissioner, who shall after giving the person raising the objection, a reasonable opportunity of being heard, make an order determining the question.

(7) All officers appointed under sub-section (1) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed."

5. *Amendment of section 18.*— In section 18 of the principal Act, in sub-section (3), after the words "engaged in business", the words "of dealing in goods" shall be inserted.

6. *Substitution of section 39.*— For section 39 of the principal Act, the following section shall be substituted, namely:—

"39. *Revision by Commissioner.*— The Commissioner may on his own motion, call for and examine the records of any proceedings under this Act and if he considers that any order passed therein or any decision taken by any authority, other than Tribunal or High Court is erroneous or is prejudicial to the interest of the revenue, after giving the assessee or interested person an opportunity of being heard, pass such order as he deems fit:

Provided, the Commissioner shall not pass any order under this section after expiry of five years from the date of such order.”.

7. *Insertion of new section 39A.*— After section 39 of the principal Act, the following section shall be inserted, namely:—

“39A. *Review by Authorities.*— (1) Subject to such rules as may be prescribed, any order passed under this Act or the rules framed thereunder by any authority appointed under section 13 of this Act may be reviewed by the authority passing it upon an application or on its own motion.

(2) No order shall be reviewed under this section after the expiry of one year from the date of passing of such order.

(3) Any person may file a review application to the concerned authority within thirty days from the date of receipt of order by him.

(4) Where the concerned authority is satisfied that the person has reasonable cause for not filing review application within the time specified in sub-section (3), he may accept the review application, provided it is filed within 120 days from the date of receipt of order by him.

(5) The review application shall be made in the prescribed form and shall specify in detail the grounds upon which it is made.

(6) No review under this section shall be entertained by the Authority, unless such review is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and ten percent of the disputed amount of tax, interest and penalty that may be due.

(7) When any authority reviews any of his order or rejects any review application, the copy of the final order allowing or dismissing the review application shall be submitted to the Additional Commissioner and the Commissioner.”.

8. *Amendment of section 55.*— In section 55 of the principal Act, in sub-section (1), the expression “plus an amount equal to simple interest @ 18% per annum or at such rate as the Government may specify by notification, from time to time, on the tax payable for the return period” shall be omitted.

—————  
Statement of objects and reasons

The Bill seeks to amend section 2(i) of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “Goa VAT Act”) so as to harmonise the definition of the word Commissioner as specified in the Goa VAT Act with the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “Goa GST Act”).

The Bill further seeks to amend section 10 of the Goa VAT Act so as to enable the dealers who have not applied for carry forward of unutilized/excess input tax credit by filling/ furnishing application under the Goa GST Act, to claim refund of the excess input tax credit available as on 30th day of June, 2017.

The Bill also seeks to substitute section 13 of the Goa VAT Act, so as to harmonise the designations of the Tax authorities under the Goa VAT Act who are also functioning under the Goa GST Act and Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) (hereinafter referred to as “CGST Act”).

The Bill also seeks to amend section 18 of the Goa VAT Act so as to ensure that voluntary registrations are obtained only by those persons doing business in the goods which are within the purview of the Goa VAT Act.

The Bill also seeks to substitute section 39 and insert new section 39A of the Goa VAT Act so as to provide the procedure for filing of review application under section 39.

The Bill also seeks to amend section 55 of the Goa VAT Act so as to minimise the quantum of penalty to be paid by the person for failure to file return in time.

This Bill seeks to achieve the above objects.



## Financial Memorandum

The provisions of the Bill will generate additional revenue, which cannot be quantified at this stage.

Memorandum regarding Delegated Legislation

*Clause 1(2)* of the Bill empowers the Government to issue notifications to appoint date for bringing into force, the Act.

*Clause 3* of the bill empowers the Government to frame rules for prescribing the manner in which unutilized/excess input tax credit to be refunded to the dealer.

*Clause 4* of the Bill empowers the Government to issue notification to appoint officers and the said clause also empowers the Commissioner to issue notification specifying the powers and duties of the officers subordinate to him.

These delegations are of normal character.

Assembly Hall, SHRI MANOHAR PARRIKAR  
Porvorim, Goa. Chief Minister/Finance Minister  
January, 2019.

Assembly Hall, N. B. SUBHEDAR  
Porvorim, Goa. Secretary to the Legislative  
January, 2019. Assembly of Goa.

Governor's Recommendation under Article 207 of the  
Constitution of India

In pursuance of article 207 of the Constitution of India, I, Mridula Sinha, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Value Added Tax (Eleventh Amendment) Bill, 2019.

Raj Bhavan. MRIDULA SINHA  
Date: 31-01-2019. Governor of Goa.

ANNEXURE  
Bill No. 9 of 2019**Extract of the Goa Value Added Tax Act, 2005  
(Goa Act 9 of 2005)**

Section 2. *Definition.*—

(i) "Commissioner" means the person appointed to be the Commissioner of Commercial Taxes for the purposes of this Act;

Section 10. *Input Tax Credit Exceeding Tax Liability.*—

(1) Subject to the provisions of sub-section (2), if the input tax credit of a registered dealer, determined under section 9 of this Act for a period exceeds the tax liability for that period, the excess credit shall be set off against any outstanding tax, penalty or interest under this Act or earlier law or under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3), shall be carried over as an input tax credit to the subsequent period upto the end of the respective financial year and if there is any unadjusted input tax credit thereof, the same shall be refunded in the prescribed manner within a period of three months from the date of filing of the last quarterly return of the respective financial year or from the date of filing an application by the dealer claiming such refund, whichever is later.

(2A) Any dealer, who has applied for carry forward of excess input tax credit after coming into force of the Goa Value Added Tax (Sixth Amendment) Act, 2012 and has been allowed to carry forward the same by an order in writing, may instead of availing the benefit of carry forward, claim refund of the amount allowed to be carried forward under sub-section (2) by making an application within six months from the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016.

(2B) The dealer who has not applied for carry forward of excess input tax credit after coming into force of the Goa Value Added Tax (Sixth Amendment) Act, 2012, he also may claim refund under sub-section (2) by making an application within six months from the date of coming into

force of the Goa Value Added Tax (Ninth Amendment) Act, 2016 and he shall be assessed for the respective financial year and the amount of the excess input tax credit as may be determined in the assessment shall be allowed to be refunded to him.

(2C) The dealer who is claiming excess input tax credit at the end of financial year but does not apply for refund, he shall be assessed for the respective financial year and such amount of the excess input tax credit as may be determined in the said assessment shall be allowed to be carried forward.

(3) In case of exporter selling goods outside the territory of India, the excess input tax credit, if any, admissible as per provision of this Act, proportionate to the goods exported and carried over at the end of any quarter shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund.

(4) Notwithstanding anything contained in sub-section (2), the Government may allow, carry forward of excess input tax credit, if any, to such shorter period and grant refund of unadjusted portion thereof in respect of such goods to such registered dealer on such conditions and at such proportion as may be specified by the Notification in the Official Gazette.

#### Section 13. *Tax Authorities.*—

(1) For carrying out the purposes of this Act, the Government shall, by notification published in the Official Gazette, appoint an officer to be called the Commissioner.

(2) Likewise, the Government may, by notification published in the Official Gazette, appoint an Additional Commissioner, if any, and such number of—

- (a) Assistant Commissioners,
- (b) other officers and persons,

and give them such designations, if any, as the Government thinks necessary.

(3) The Commissioner shall have jurisdiction over the whole of the State of Goa; and an Additional Commissioner, if any, be appointed, shall have jurisdiction over the whole of the State, or where the Government so directs by notification in the Official Gazette, over any local area thereof. All other officers shall have jurisdiction over the whole of the State or

over such local areas as the Government may specify by notification in the Official Gazette.

(4) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and an Additional Commissioner, if any, appointed, shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise within his jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this Act.

(5) Assistant Commissioners, other officers and persons, shall, within their respective jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may subject to such conditions and restrictions delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.

(6) The Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioner or Assistant Commissioner or other Officers) conferred on that Government by this section.

(7) No person shall be entitled to call in question, in any proceeding, any jurisdiction including the territorial jurisdiction of any officer or person appointed under sub-section (2), after the expiry of thirty days from the date of receipt by such person of any notice under this Act, issued by such officer or person. If, within the period aforesaid, a separate application in writing in the prescribed form raising an objection as to the jurisdiction of any such officer or person is made to him, the officer or person shall refer the question to the Commissioner, who shall after giving the person raising the objection, a reasonable opportunity of being heard, make an order determining the question.

(8) All officers and persons appointed under sub-section (2) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed.

#### Section 18. *Registration.*—

(1) No dealer shall, while being liable to pay tax under section 3 or under sub-section (6) of section

19, be engaged in business as a dealer, unless he possesses a valid certificate of registration as provided by this Act:

Provided that, the provisions of this sub-section shall not be deemed to have been contravened, if the dealer having applied for such registration as in this section provided, within the prescribed time or, as the case may be, within the period specified in sub-section (6) of section 19, while he is engaged in such business.

(2) Every dealer, required by sub-section (1) to possess a certificate of registration, shall apply in the prescribed manner, to the Commissioner.

(3) A person or a dealer who intends to be engaged in business, but is not liable to pay tax under the provisions of this Act may, if he so desires, apply in the prescribed manner under this sub-section for the grant of certificate of registration to the Commissioner and if the certificate is granted, then so long as it is not duly cancelled, the person or dealer shall remain liable to pay tax.

Provided that if the person or dealer to whom such certificate of registration is granted becomes liable to pay tax under any other provisions of the Act, then the certificate of registration so granted shall cease to be valid unless amended after payment of prescribed fee.

(4) Certificate of registration and its renewal shall not be granted to a dealer unless he has deposited in Government treasury prescribed fee in the prescribed manner and within the prescribed time.

(5) The Commissioner may conduct such inquiry as he deems fit and may call for such evidence and information as he may deem necessary and after the inquiry, if any, and after considering the evidence and information, if any, he is satisfied that the application for registration made under this section is in order, he shall register the applicant and issue to him a certificate of registration in the prescribed form:

Provided that if the Commissioner is satisfied that the particulars contained in the application are not correct or complete or that any evidence or information prescribed for registering the applicant is not furnished, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing.

(6) The Commissioner may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time, any certificate of registration.

(7) If a person or a dealer upon an application made by him has been registered under this section and thereafter it is found that he ought not to have been so registered under the provisions of this section, he shall be liable to pay tax during the period from the date on which his registration certificate took effect until it is cancelled, notwithstanding that he may not be liable to pay tax under this Act.

(8) Where,—

(a) any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of; or

(b) the turnover of sales of a registered dealer has during any year not exceeded the relevant limit specified in sub-section (4) of section 3,—

then, in the case covered by clause (a), the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner, and in the case covered by clause (b), the dealer may apply in the prescribed manner for cancellation of his registration to the Commissioner; and thereupon the Commissioner may, after such inquiry as he deems fit and subject to rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.

(9) Any person intending to organize or conduct exhibition or any event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise, shall obtain a registration under this Act and shall apply in the prescribed manner, to the Commissioner requesting permission, indicating therein the details of the persons and/or dealers participating in, and the period of such exhibition alongwith payment of estimated tax in advance. The Commissioner may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or event or programme is conducted. The provisions of sub-sections (4), (5), (6), (7), (8), (10), (11), (12), (13),

(14) and (15) of this section shall, mutatis mutandis, apply to this sub-section.

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

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

(11) If a dealer,—

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

(b) fails to pay the dues demanded in assessment/ reassessment or otherwise within the period specified except where such demand has been stayed by the appellate authority or tribunal or any other court;

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

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

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

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

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

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

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

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

(12) (a) If a dealer,—

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

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

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

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

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

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

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

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

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

(14) If an order of suspension or cancellation passed under this section is set aside in an appeal or other proceedings under this Act, the certificate of registration of the dealer shall stand restored with

effect from the date of such suspension or cancellation, as the case may be.

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

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

**Section 39. Revision/Review by Commissioner.—**

(1) The Commissioner may, on his own motion, call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by any authority other than the Tribunal or High Court is erroneous, in so far as, it is prejudicial to the interest of the revenue, after giving the assessee an opportunity of being heard pass such order as he deems fit:

Provided that the Commissioner shall not pass any order under this section after the expiry of five years from the date of such order.

(2) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or under the rules made thereunder by any authority appointed under section 13 of this Act, may be reviewed by the respective authority passing it upon an application or of it's own motion, as the case may be:

Provided that no order of assessment or any other order shall be reviewed after the expiry of five years from the date of order, by any authority under this sub-section.

**Section 55. Penalty for Failure to File Return.—**

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

Provided that, any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from

the date of expiry of the period for filing of such third return and upon making application to the Commissioner a fresh registration shall be granted to such dealer prospectively upon payment of penalty of rupees twenty-five thousand in addition to the payment of tax, interest and penalty as assessed under the registration so cancelled.

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

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



Department of Non-conventional Sources  
of Energy

—

**Notification**

1/2/2018-19/Admin/NCSE/08

Goa State Solar Policy-2017

The following Goa State Solar Policy-2017 with amendments is approved by the Government of Goa and is hereby published for information of general public and shall come into force from the date of publication in the Official Gazette.

1. *Preamble.*— Solar energy is the most secure of all energy sources. It is abundantly available. It can be easily converted into electrical energy. Production of electrical power and its easy availability at regulated rates is an established benchmark of development. No major economic activity can be sustained without adequate and reliable sources of power. The challenges of Climate

Change and Global Warming resulting from burning of fossil fuels are continuously threatening the world community. Solar Power generation offer an environmentally safe and sustainable alternative.

Goa is richly endowed with moderate climate and bright sunshine for almost 8-9 months in a year for generating solar power. The State of Goa entirely depends on thermal energy generated from other States. Goa being eco-sensitive, no Thermal Energy generation is possible in the State. Hence in order to attain self-reliance in Power generation and to promote clean source of Power, Solar Policy is being adopted. This would also result in reduction of carbon emissions.

The challenge before the State Government is not only to meet the ever growing demand for power but also to progressively increase the share of Renewable Sources in the energy - mix so as to achieve overall energy security and also to meet the Renewable Purchase Obligation (RPO) as per the target fixed by appropriate authorities from time to time. This can be achieved by promoting the systematic tapping of the solar energy potential to the maximum. Technological improvements have now made generation of solar energy economically viable and would lead to reduction in expenditure of the State for purchase of Conventional Power from the Grid.

An appropriate policy framework is therefore essential to promote the Solar Energy generation initiatives. Therefore, the State Government is pleased to introduce the "Goa State Solar Policy-2017", as under:-

2. *Title of the Policy.*— This policy shall be known as the "Goa State Solar Policy-2017".

3. *Legislative framework for Policy.*— Several provisions under the Electricity Act, 2003 mandates the Electricity Regulatory Commissions and the Government's to take the necessary steps for promotion of renewable energy. The Section 108 and Section 109 of the Electricity Act, 2003 mandates the Government to give directions to the State

Commission in the matter of policy involving public interest. Accordingly, the state Government in exercise of its powers has formulated this Policy.

4. *Operative period.*— This policy shall come into effect from the date of notification in the Official Gazette in the State of Goa and shall remain in operation up to 7 (seven) years. However, this is subject to modifications as may be made by Government of Goa from time to time, without jeopardizing the already signed Agreement or MOU. Even though, the policy will be in operation for 7 years, all Agreements and PPAs signed under this policy shall be valid for the period of Agreement/PPA.

5. *Category for generating solar power.*—  
5.1 Category I: Prosumer

"Prosumer" is a Consumer having an already connected load with the Electricity Department, Government of Goa (EDG) and is also a Producer of Solar Power. Prosumer is categorised into two types namely Small and Large.

5.1.1 Small Prosumer is a consumer already having an LT connection i.e. Sanction load/Contract Demand upto 90KW with EDG. This shall include all Individuals/Residential/Commercial/Industrial firm/Society/Institute/Government building/registered company including public utilities. The Small Prosumer will be billed on NET Metering upto Sanction load/Contract demand upto 90KW such that anticipated generation in the year is not more than 100% of the electricity consumption in the previous (12) months.

The feed in tariff for the settlement of net surplus energy credits outstanding at the end of the settlement period will be as per the Joint Electricity Regulatory Commission (JERC) approved solar tariff rates for that year or Average Power Purchase Cost (APPC) as per current year Tariff Order of JERC whichever is lower.

The Small Prosumer is allowed to opt for Gross metering subject to the condition that

they will feed the power to grid only during peak hours i.e. 18.00 to 23.00 hrs. The Small Prosumer opting for Gross metering will get benefit of 50 paise in addition to Joint Electricity Regulatory Commission (JERC) approved solar tariff rates for that year or APPC as per current year Tariff Order of JERC whichever is lower.

The solar power plant can be installed on rooftop or ground based within the same premises. The area/boundary of the premises will be as existing on date of Notification of this policy.

5.1.2 Large Prosumer is a Consumer having an HT connection i.e. Sanction load/Contract Demand above 90KW with EDG. This shall include all Individuals/Residential/Commercial/Industry/Firm/Society/Institute/Government building/Registered Company including public utilities. All large prosumer will be billed on NET Metering only upto their Sanction load/Contract Demand such that anticipated generation in the year is not more than 100% of the electricity consumption in the previous (12) months.

The applicable tariff will be as per JERC approved solar tariff rate or Average Power Purchase Cost as per current year Tariff Order of JERC whichever is lower for settlement of net surplus energy credits outstanding at the end of settlement period.

The solar power plant can be installed on rooftop or ground based within the same premises. The area/boundary of the premises will be as existing on date of Notification of this policy.

The Large Prosumer is allowed to opt for Gross metering subject to the condition that they will feed the power to grid only during peak hours i.e. 18.00 to 23.00 hrs. The Large Prosumer opting for Gross metering will get benefit of 50 paise in addition to Joint Electricity Regulatory Commission (JERC) approved solar tariff rates for that year or APPC as per current year Tariff Order of JERC whichever is lower.

5.2 *Category II*: Producer (for the sale of power to the Distribution Licensee).

The Producer is an entity intending to set up a Solar Power plant with a capacity of more than 100kW exclusively for sale of power to the Distribution Licensee under Gross Metering as per the tariff discovered by Reverse Bidding. The solar power plant can be installed on rooftop or ground based. Producers will have to participate in reverse bidding for Solar quantum of power bid as advertised/published by Government or its agencies for four sizes of installation i.e. (i) 100kW to 1MW, (ii) 1MW to 5MW, (iii) 5MW to 10MW and (iv) 10MW & above. The Producer will be selected through Reverse Bidding on the basis of the maximum discount offered on JERC approved solar tariff rate or Average Power Purchase Cost (APPC) as per current year Tariff Order of JERC whichever is lower. At the above discovered price of Solar tariff for that slab/size, the EDG will enter into a Power Purchase Agreement (PPA) with all intending Producers subject to availability of infrastructure for evacuation of power.

5.2.1 *Norms/Conditions Applicable for Reverse Bidding*:— In order to keep away speculative bidding and to ensure participation of only interested power producers, following conditions for bidding shall apply:—

(i) *Price*: Price for supply of solar power shall be as per the discount offered on the rate as declared by JERC and duly notified as on the last date of responding to the Expression of Interest (EOI)/bidding or Average Power Purchase Cost as per current year Tariff Order of JERC whichever is lower.

(ii) *Eligibility*: Besides other General Condition of EOI/bidding, only those producers that have firm proof of land in their ownership or NOC/confirmation from the owner of the land regarding his intention to lease out the land to the bidder (in case of bidder being successful in the bid) for a period equal to or more of the period of PPA shall be considered.

(iii) The term for starting of supply from completion of bidding process & execution PPA shall be as mentioned at point No. 15 of this policy.

(iv) The solar capacity to be approved for each year for all the 04 slabs as mentioned at para 5.2 shall be separately notified by the Government at the time of bidding. However, an information on future requirement for 5 yrs. will be indicated. The lowest bidder in each slab shall have the right to go for PPA for the whole capacity allocated to that slab. In case bidder desires to restrict to only quoted capacity in the bid, then other bidders in that slab will be given the option to match the L1 rate. In case they agree for the same, then PPA at L1 rate upto allocated capacity of that slab will be entered with them. In case there are more bidders than the allocated capacity in that slab, then priority will be given in terms of next lowest bidder and so on i.e. from L1 to L2 to L3 and so on till the whole capacity in the slab is exhausted. In case even after signing of PPA with all bidders in that slab, the capacity is still left, then only non-bidders will be given the option to enter into PPA at L1 rate at the discretion of the Government.

(v) Permissible delays and Penalty thereof:—

(a) All projects beyond 100 KW shall be completed and commissioned as per time frame mentioned at point No. 15 of this Policy. Any further delay beyond the time frame though condoned, shall not increase the period of PPA. Thus while delay could be permitted to the extent permissible on payment of penalty, the total time frame of PPA shall remain unaltered.

(b) For delay upto first 12 months, the bidders shall pay penalty equal to 5% of value of energy committed for every day of delay. However, the State Government at its discretion may permit further delay of upto next 12 months on payment of twice the penalty levied for the 1st delay permitted and calculated based on prorata basis to the delay time on day basis. Provided that

inspite of delays of first 12 months as permitted and subsequent discretionary delay, if permitted by Government of Goa, the producer fails to supply power, then the PPA stands null & void and all Bank Guarantees shall be encashed.

(c) The supplier shall give notice of his intention of supply three months prior to date as scheduled in PPA. Failure to give this notice will automatically be considered as delay until the notice is received 90 days prior to intention to begin supply. Delay accordingly will be calculated in days and penalty will be imposed as per rules.

(d) For supply to be considered as valid supply, atleast 50% of power as per PPA should be made available. Failure will be treated as breach of contract & one month supply value equivalent BG will be encashed or penalty imposed. However the supply will be paid at the contract rate.

(e) Upto 10% lower supply (short supply) quantum of power will not attract penalty. For short supply of power above 10% & upto 50%, will be levied a penalty at 5% of value of supply that is missing above the 10% threshold.

(f) The bidder will have to provide 6 BGs each equivalent to 30 days supply for the capacity of the plant size the bidder has quoted based on own expectation of generation. The bidder shall clearly mention the size of the plant he plans to install and the minimum average units per KW per month that bidder commits to generate from the same. This will be the basis for calculation of value of BGs and penalties, if any, in case of default.

(g) PPA shall not take into consideration the rainy season wherein supply as available will be considered for payment and above clauses a) to f) shall not be applicable. The start of rainy season shall be date of onset of monsoon as declared by Indian Meteorological Department (IMD) or the day in June when the seasons rains



cross 15 cms., whichever is earlier and will last for the purpose of this PPA for 75 days from that date.

(h) The BG submitted shall be valid for atleast 02 years. Out of six BGs, two BGs (of one month each) shall be kept valid throughout the period of PPA, failing which equivalent amount of billing will be frozen. The BG shall be returned after 6 months of successful operation i.e. 6 months of Non default operation after commissioning) or validity of BG, whichever is later and the operator is required to extend the BG till such condition is achieved in case the same happens after 02 years.

(i) Both the penalties i.e. for delay in supply or for short supply shall be levied simultaneously if there is a default on both the accounts. However, in case one month BG is encashed in any month because of short supply, then no other penalty in that month shall be imposed to save the bidder from double burden.

6. *Solar Power Plants under Renewable Energy Certificate (REC) mechanism.*— The State Government shall promote the development of Solar Power Plants under the Renewable Energy Certificate mechanism specified by the Central Electricity Regulatory Commission. Under the REC mechanism the producer will set up the solar plant and sell the power to EDG at Average Power Purchase Cost as per current year Tariff Order of JERC. The solar power generator will be permitted to sell the REC as per the market mechanism. The State shall not claim any benefit for REC.

7. *Sale of solar power to third party.*— The State shall promote development of Solar Power Plant for sale of electricity to third party within or outside the State other than EDG will depend on availability of Corridor (infrastructure for flow of power within or outside the state). The producers who are intending to set up the Solar Power Plant within the State to sell the solar power so generated to the third party other than EDG

would have their own private power purchase agreement with any third private party. Prior to planning for such solar power plant, corridor availability upto inter connection point should be confirmed by the Producer with EDG. The producer will have to pay the wheeling charges wherever applicable as per JERC rates. However, the State Government/EDG reserve the right to procure 10 percent of the power so generated at the agreed price between solar producer and third party buyer or at JERC tariff for that year or the reverse bidding price identified for that plant size or Average Power Purchase Cost as per current year Tariff Order of JERC whichever is lower.

8. *Roof top Solar Power Generation Through Resco.*— Under the Renewable Energy Service Company (RESCO) model instead of Prosumers the RESCO will invest on behalf of one or more roof top owner in the housing colony, towns, etc., on their roof tops and will sell the power so generated to EDG. The owners of the rooftops will have their own agreement with the RESCO. The EDG will enter into the power purchase agreement with the RESCO for 25 years for the purchase of power at JERC approved solar tariff rates in that year or Average Power Purchase Cost as per current year Tariff Order of JERC, whichever is lower. The purchase by EDG will be limited to requirement for either fulfilment of RPO or otherwise.

9. *Land for Solar Projects.*— Producer shall be responsible for obtaining suitable Rooftop or Private land for atleast 25 years for their projects within the State of Goa.

9.1 To generate solar power, conversion of land is not needed. However for Rooftop, solar units have to be fitted on legally approved structures only.

9.2 2% of the total area can be used for construction, operation and office set up subject to a maximum of 200 sq. mtrs./per MW.

9.3 No Town & Country Planning (T&CP) permission will be required for setting up

of solar farm including construction for operational space as mentioned at (9.2) above.

9.4 For the rooftop installation of 100kW and above, the Producer will have to obtain the stability certificate for building structure from reputed Chartered Engineers. Apart from structural stability certification, no other certification is required.

9.5 No Gram Panchayat/Urban Local body/T&CP Department Construction licence/ /NOC/Completion certificate is required for setting up of Land/Roof Top Solar Plant.

9.6 For setting up of solar plant on Comunidade land, the lease rent agreed to between the solar power producer and the Comunidade will have to be approved by General Body of the Comunidade and the State Government.

9.7 Separate Policy will be formulated for the allotment of Government land and/or buildings for setting up of solar plants.

#### 10. *Subsidy/Incentives.*—

10.1 The State Government shall provide subsidy of 50% (Central share 30% and State share 20%) of the capital cost or the benchmark cost provided by MNRE or cost arrived through tendering process by GEDA, whichever is lower to all the Prosumers. The central share will be credited to the Prosumer as per the guidelines of MNRE.

The State subsidy shall be released upon completion of 06 months of the solar power being injected into the grid.

10.2 The State Government shall provide a subsidy as per guidelines provided by MNRE for plants of size upto 100kW for the standalone systems including the cost of battery (Off-grid Systems) An Energy meter tested and sealed by EDG is required to be installed at the generation side to measure the solar power generation. No payment shall be made to such producer under Net/Gross metering to avoid possibility of double benefit.

10.3 For all Prosumers, Main Tariff Meter (Bi-directional) and Solar Generation Meter will be installed by EDG and rented to the Prosumers by payment on monthly fees to EDG. All officials of the EDG authorized for the purpose shall be allowed to access and inspect the same by the Prosumer/Producer. The Check Tariff Meter (Bi-directional) will have to be installed by Prosumer.

10.4 All those Prosumers who have carried out installation after 21st December, 2017 will get benefit of the subsidy and incentives included in this policy.

11. *Grid connectivity, safety and billing cycle.*— The cumulative solar capacity allowed at a particular Distribution Transformer (DT) shall not exceed 30% of the peak capacity of the DT.

The billing cycle for all Prosumers under NET Metering will be monthly/bimonthly and the settlement period will be six months basis. (from April to September and October to March). However, for the educational institutions, it will be annual from April onwards. For Producers the billing cycle will be monthly.

For all the grid connected and battery backup stand-alone installations, all the instrumentation, operating unit specifications and safety norms will as per the guidelines of JERC and MNRE but State specific. These will be specified, reinforced and checked periodically by EDG.

12. *Administrative modalities.*— Every Prosumer/Producer in the State will have to enter in PPA with the EDG for the period of 25 years and the tariff will remain fixed for the period of five years. Subsequently same will be reviewed every five years and notified separately and will be applicable to all Prosumers/Producer with effect from the date of Notification. They are required to submit account of the power generated annually before year end.

The disputes related to the power sale to EDG will have to be settled through the empowered committee constituted by the State as notified.

The Prosumer/Producer or EDG shall have the right to terminate the PPA at any time by serving a written notice of 90 days in advance to the EDG except cases where subsidy or incentives are disbursed.

All the Solar/RE power projects will have to be initiated through GEDA, the nodal agency which will serve as single window dealing with projects.

**13. Roll of State Nodal Agency Geda.— 13.1 Announcement of Scheme:** The Nodal Agency shall bring out a comprehensive scheme to implement the targets of Renewable Energy (RE). The scheme should elaborate the appropriate process for invitation of bids/ applications, incentives and central financial assistance, if any, targets, implementation mechanisms etc.

**13.2 Allotment of the Solar Power Capacities:** The Nodal Agency shall, from time to time, undertake the process for allotment of solar power capacities to the project developers. The Nodal Agency in consultation with the related stakeholders shall announce the process for allotment of solar power capacities.

**13.3 Facilitation in Development of Solar Power Plant:** The Nodal Agency shall, facilitate the project developers in setting up of solar projects including sanctions/clearances from Government agencies/departments. The State Government will provide requisite clearances through a “Single Window Clearance Mechanism”. It will be operated through GEDA.

**13.4 Identification of Government Land and Facilitation of its allotment for Solar Power Plant Development:** The Nodal Agency shall identify Government land and shall coordinate with the Government departments, prepare transparent procedure, take necessary approvals and clearances for the allotment of

Government Land to the project developers for the development of power plant subject to policy formulated by Government as per para 9.7.

**13.5 Support in availing the subsidy:** The Nodal Agency shall facilitate the prosumer/producer to avail the subsidy, if any, available from Central and/or State Government.

**13.6 Capacity Building & Awareness:** The Nodal Agency shall organize Capacity Building & Training Sessions for participation by the segment stakeholders. The Nodal Agency shall also take necessary steps in creating awareness among the citizens of the State.

**13.7 Coordination with MNRE for Technical Specification:** The State shall follow the technical specifications and standards as specified by the MNRE, from time to time. The Nodal Agency shall provide its inputs to the MNRE for specifying new standards or amending existing technical specifications for different components of Solar Photovoltaic (SPV) Plant.

**14. Role of Department of Electricity (EDG), Goa.—** The EDG shall extend their support and guidance to the eligible entities desired to install solar power plant and their connectivity with their electricity system.

The EDG shall comply with the regulatory framework specified by JERC and provisions contained in this policy only if they are not contradicting the JERC regulations. Its role includes:

**14.1** To provide banking facility for solar energy, incentives in the form of exclusion from open access charges, wheeling charges, T & D loss for solar power.

**14.2** To conduct feasibility study for evacuation facility and connectivity with the local grid.

**14.3** The voltage of evacuation of electricity generated from the solar power plant shall be

governed by the directions of the JERC. The evacuation infrastructure for the solar power plant wherever necessary shall be developed and augmented by the EDG as per the JERC regulations in force.

14.4 EDG will conduct supervision, safety check and extend technical support to Developers wherever the evacuation line is laid from site of power production to the nearest grid connectivity point as per the JERC regulations in force.

15. *Time frame for implementation of project.*— For solar projects beyond 100kW capacity proposed under Reverse Bidding, the time schedule of completion and commission will be from the date of approval by the EDG is as follows:—

Plant Capacity	Time Schedule
100kW – 1MW	240 Days
1MW – & above	1 Year

unless specifically provided for in the bid document.

16. *Empowered Committee.*— To oversee, monitor and resolve various issues arising out of this policy and disputes settlements, an Empowered Committee will be constituted under the Chairmanship of the Secretary, Non Conventional Energy Sources (NCES) of the State. The committee shall have following Members:

Secretary, NCES	: Chairman
Jt. Secretary (Finance) or Rep. not below Under Secretary	: Member
Chief Electrical Engineer, EDG	: Member
Director, Science & Technology or his Rep. not below Dy. Director	: Member
Director (Accounts)	: Member
Member Secretary, GEDA	: Member Secretary.

The Chairman of the Committee is empowered to co-opt subject matter experts if required. The committee shall be authorized to deliberate and decide on aspects related to implementation of this policy on its own

motion or on the written representation by the stakeholders. It can take help/assistance of Technical experts as Consultants on payment basis for the same. The Government reserves the right to change any of the provisions of this policy giving 30 days public notice. However, the said changes will not have any retrospective effect and will not have any effect on the agreements already entered in by Solar Prosumer/Producers with EDG or any other State Government Department/ Organisation.

In case of any dispute with regard to this policy wherein the policy is silent, then provision of Solar Regulation of JERC-2015 as amended from time to time shall apply.

17. *Power to remove difficulties.*— In case of any difficulty arising in implementing this policy the Government [Min (Power) with approval of Chief Minister] may clarify subject to condition that no such clarification will impact already signed contracts.

18. *Communication facilities.*— All grid connected Solar Power Projects shall have Static Trivector Meters designated as Solar Meter with features to record energy for 45 days at injection point into the grid. The Solar Meter should comply with JERC Regulation-2015. For all projects with capacity of above 25KWp the meter shall have communication port for exchanging real time information with the distribution licensee. For plant size of 1 MWP and above, the Producer shall establish communication with State Load Dispatch Centre (SLDC) also, in addition to the distribution Licensee.

19. *Power to amend and interest the policy.*— Government of Goa will have powers to amend/review/relax/interpret any of the provisions under this policy as and when required.

By order and in the name of the Governor of Goa.

*Nila Mohanan*, IAS, Secretary (NCES).

Porvorim, 30th January, 2019.

## Department of Public Health

## Order

4/1/2018-IV/PHD/4936

In supersession of all the previous orders for creation/revival/re-designation/upgradation of the various posts, Government is pleased to indicate the final sanctioned staff strength of the Goa Dental College & Hospital, Bambolim as under for next five years:—

Sr. No.	Designation of the Post	Pay Scale (Level in Pay Matrix)	Sanctioned Strength
1	2	3	4
<b>Non-Ministerial (Non-Lapsable) Posts</b>			
1.	Dean	Level 13	01
2.	Professor, Prosthodontics	Level 13	03
3.	Professor, Orthodontics	Level 13	01
4.	Professor, Oral Medicine & Radiology	Level 13	01
5.	Professor, Conservative Dentistry & Endodontics	Level 13	02
6.	Professor, Periodontics	Level 13	02
7.	Professor, Oral & Maxillofacial Surgery	Level 13	02
8.	Professor, Pedodontics	Level 13	01
9.	Professor, Oral Pathology	Level 13	02
10.	Professor, Community Dentistry/Public Health Dentistry	Level 13	01
11.	Assistant Professor, Prosthodontics	Level 11	04
12.	Assistant Professor, Orthodontics	Level 11	02
13.	Assistant Professor, Oral Medicine & Radiology	Level 11	02
14.	Assistant Professor, Conservative Dentistry & Endodontics	Level 11	03
15.	Assistant Professor, Periodontics	Level 11	03
16.	Assistant Professor, Oral & Maxillofacial Surgery	Level 11	03
17.	Assistant Professor, Pedodontics	Level 11	02
18.	Assistant Professor, Oral Pathology	Level 11	03
19.	Assistant Professor, Community Dentistry/Public Health Dentistry	Level 11	02
20.	Lecturer, Prosthodontics	Level 10	05
21.	Lecturer, Orthodontics	Level 10	04
22.	Lecturer, Oral Medicine & Radiology	Level 10	03
23.	Lecturer, Conservative Dentistry & Endodontics	Level 10	07
24.	Lecturer, Periodontics	Level 10	04
25.	Lecturer, Oral & Maxillofacial Surgery	Level 10	06
26.	Lecturer, Pedodontics	Level 10	03
27.	Lecturer, Oral Pathology	Level 10	04
28.	Lecturer, Community Dentistry/Public Health Dentistry	Level 10	03
29.	Lecturer, Statistics	Level 10	01
30.	Deputy Director (Administration)	Level 10	01
31.	Anaesthetist	Level 10	01
32.	Bio-Medical Engineer	Level 5	01
33.	Assistant Accounts Officer	Level 7	01

1	2	3	4
34.	Accountant	Level 6	01
35.	Staff Nurse	Level 6	60
36.	Dental Technician (Machanic)	Level 4	06
37.	Dental Hygienist	Level 4	03
38.	Assistant Librarian	Level 5	01
39.	Jr. Library Assistant	Level 2	01
40.	X-Ray Technician	Level 4	03
41.	ECG Technician	Level 4	01
42.	Junior Technician/Blood Investigator	Level 4	04
43.	Pharmacist	Level 5	01
44.	Junior Resident (tenure posts of one year duration)	Consolidated salary of Rs. 75,000/-	06
45.	Senior Resident (tenure posts of three years duration)	Level 11	20
<b>Ministerial (Lapsable) Posts</b>			
46.	Office Superintendent	Level 7	01
47.	Head Clerk	Level 6	01
48.	Upper Division Clerk	Level 4	06
49.	Sr. Storekeeper	Level 5	01
50.	Jr. Stenographer	Level 4	01
51.	Lower Division Clerk	Level 2	16
52.	Electrician	Level 4	01
53.	Assistant Electrician	Level 2	01
54.	Helper (Electrician)	Level 1	01
55.	Plumber	Level 2	01
56.	Peon/Multi Tasking Staff/Attendant	Level 1	12
57.	Peon-cum-Despatch Rider	Level 2	01
58.	Sweeper	Level 1	03
59.	Clinic/Lab Cleaner	Level 1	02
60.	Watchman	Level 1	01
61.	Attendant	Level 1	15
62.	Library Attendant	Level 1	01
63.	Cleaner	Level 1	02
64.	Driver (LMV)	Level 2	01
65.	Driver (HMV)	Level 2	02
<b>Total</b>			<b>261</b>

As per the recommendation and approval of the High Level Empowered Committee (HLEC), the following posts shall stand abolished upon superannuation/retirement of the incumbent or upon the post falling vacant (for whatever reasons).

Sr. No.	Designation of the Post [non Ministerial/Ministerial (Non Lapsable/Lapsable) Posts]	Name of the Official holding the post	Remarks
1	2	3	4
1.	Medical Superintendent (1 post)	—	To be abolished
2.	Assistant Engineer (Mechanical) (1 post)	—	To be abolished
3.	Assistant Engineer (Electrical) (1 post)	Shri Carlos Braz Dias	To be abolished once the incumbent is transferred to Electricity Department.

1	2	3	4
4.	Laboratory Assistant (5 posts)	i) Smt. Sushma Raj ii) Smt. Vaishali V. Tandel iii) Smt. Leela P. Nabar iv) Smt. Deepshri D. X. Chatim v) Smt. Darshana Shirodkar	DOB: 2-2-1960 DOB: 7-5-1960 DOB: 15-7-1963 DOB: 5-6-1966 DOB: 21-9-1987
5.	Radiographic Technician (1 post)	Shri Mahesh V. Velip	DOB: 10-3-1988
6.	Artist-cum-Photographer (1 post)	—	To be abolished
7.	Junior Resident (11 posts)	i) Dr. Alka Joseph ii) Dr. Rukma Pawaskar iii) Dr. Twyla Maria Christa Ferrao iv) Dr. Poonam M. Sardesai v) Dr. Shubham Goyal vi) Dr. Shubha D. Sarmalkar vii) Dr. Atrey J. Pai Khot viii) Dr. Shriya S. Powar ix) Dr. Rebello Lizanne Andrea x) Dr. Aishwarya D. Desai xi) Dr. Leanne Maria Braganca	Date of completion of Junior Residency is 31-10-2019.
8.	Sr. Stenographer (1 post)	--	To be abolished
9.	Data Entry Operator (2 posts)	--	To be abolished

*Note:* The existing strength of Drivers shall be continued until further assessment of the vehicle fleet and requirement of the Department, and any vacancies arising during the interim period shall not be filled up on regular basis.

This issues with the approval of the High Level Empowered Committee (H.L.E.C.) constituted with the approval of the Council of Minister in the XXth meeting held on 8-11-2017 vide Order No. 1/1/2017-Addl. Secy(PER) dated 22-11-2017 issued by the Department of Personnel.

Approval of the High Level Empowered Committee (H.L.E.C.) is conveyed vide letter No. 9/13/IDCO/2018-ARD/376 dated 23-11-2018 issued by the Department of Administrative Reforms, Secretariat, Porvorim-Goa.

By order and in the name of the Governor of Goa.

*Trupti B. Manerkar*, Under Secretary (Health-I).

Porvorim, 25th January, 2019.

**Order**

4/1/2018-IV/PHD/4937

Sanction of the Government is hereby accorded for creation of the following posts under Goa Dental College & Hospital, Bambolim as per the details shown below:—

Sr. No.	Designation of the Post	Pay Scale (Level in Pay Matrix)	No. of Posts created
1	2	3	4
<b>Non-Ministerial (Non-Lapsable) Posts</b>			
1.	Professor, Prosthodontics	Level 13	01
2.	Professor, Conservative Dentistry & Endodontics	Level 13	01
3.	Assistant Professor, Prosthodontics	Level 11	01

1	2	3	4
4.	Assistant Professor, Periodontics	Level 11	01
5.	Assistant Professor, Oral & Maxillofacial Surgery	Level 11	01
6.	Assistant Professor, Oral Pathology	Level 11	01
7.	Assistant Professor, Community Dentistry/ /Public Health Dentistry	Level 11	01
8.	Lecturer, Prosthodontics	Level 10	01
9.	Lecturer, Orthodontics	Level 10	01
10.	Lecturer, Conservative Dentistry & Endodontics	Level 10	02
11.	Lecturer, Periodontics	Level 10	01
12.	Lecturer, Oral & Maxillofacial Surgery	Level 10	03
13.	Lecturer, Oral Pathology	Level 10	01
14.	Bio-Medical Engineer	Level 5	01
15.	Staff Nurse	Level 6	36
16.	X-Ray Technician	Level 4	02
17.	ECG Technician	Level 4	01
18.	Junior Technician/Blood Investigator	Level 4	04
19.	Pharmacist	Level 5	01
20.	Senior Resident (tenure post of three years duration)	Level 11	12
<b>Ministerial (Lapsable) Posts</b>			
21.	U. D. C.	Level 4	02
22.	Jr. Stenographer	Level 4	01
23.	L. D. C.	Level 2	03
24.	Peon/Multi Tasking Staff/Attendant	Level 1	08
<b>Total</b>			<b>87</b>

2. The expenditure on the creation of above posts would be met from the Budget Head as detailed under the Demand No. 51, 2210-Medical & Public Health; 05-Medical Education, Training & Research; 105-Allopathy; 01-GDCH (Plan); 01-Salaries.

3. As per the recommendation and approval of the High Level Empowered Committee (HLEC), the following posts shall stand abolished, upon superannuation/retirement of the incumbent or upon the post falling vacant (for whatever reasons).

Sr. No.	Designation of the Post [Non Ministerial/Ministerial (Non Lapsable/Lapsable) Posts]	Name of the Official holding the post	Remarks
1	2	3	4
1.	Medical Superintendent (1 post)	—	To be abolished
2.	Assistant Engineer (Mechanical) (1 post)	—	To be abolished
3.	Assistant Engineer (Electrical) (1 post)	Shri Carlos Braz Dias	To be abolished once the incumbent is transferred to Electricity Department.
4.	Laboratory Assistant (5 posts)	i) Smt. Sushma Raj ii) Smt. Vaishali V. Tandel iii) Smt. Leela P. Nabar iv) Smt. Deepshri D. X. Chatim v) Smt. Darshana Shirodkar	DOB: 2-2-1960 DOB: 7-5-1960 DOB: 15-7-1963 DOB: 5-6-1966 DOB: 21-9-1987



1	2	3	4
5.	Rodiographic Technician (1 post)	Shri Mahesh V. Velip	DOB: 10-3-1988
6.	Artist-cum-Photographer (1 post)	—	To be abolished
7.	Junior Resident (11 posts)	i) Dr. Alka Joseph ii) Dr. Rukma Pawaskar iii) Dr. Twyla Maria Christa Ferrao iv) Dr. Poonam M. Sardesai v) Dr. Shubham Goyal vi) Dr. Shubha D. Sarmalkar vii) Dr. Atrey J. Pai Khot viii) Dr. Shriya S. Powar ix) Dr. Rebello Lizanne Andrea x) Dr. Aishwarya D. Desai xi) Dr. Leanne Maria Braganca	Date of completion of Junior Residency is 31-10-2019.
8.	Sr. Stenographer (1 post)	—	To be abolished
9.	Data Entry Operator (2 posts)	—	To be abolished

*Note:* The existing strength of Drivers shall be continued until further assessment of the vehicle fleet and requirement of the Department, and any vacancies arising during the interim period shall not be filled up on regular basis.

4. This issues with the approval of the High Level Empowered Committee (H.L.E.C.) constituted with the approval of the Council of Minister in the XXth meeting held on 8-11-2017 vide Order No. 1/1/2017-Addl. Secy(PER) dated 22-11-2017 issued by the Department of Personnel.

5. Approval of the High Level Empowered Committee (H.L.E.C.) is conveyed vide letter No. 9/13/IDCO/2018-ARD/376 dated 23-11-2018 issued by the Department of Administrative Reforms, Secretariat, Porvorim-Goa.

By order and in the name of the Governor of Goa.

*Trupti B. Manerkar*, Under Secretary (Health-I).

Porvorim, 25th January, 2019.

◆◆◆  
Department of Revenue

**Notification**

16/28/2016-RD/266

Whereas, the draft rules, namely, the Goa Land Revenue (Record of Rights and Register of Cultivators) (Amendment) Rules, 2019 which the Government of Goa proposed to make in exercise of the powers conferred by sub-sections (1) and (2) of section 199 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969) (hereinafter referred to as the "said Act") so as to further amend the Goa, Daman and Diu Land Revenue (Record of Rights and Register of Cultivators) Rules, 1969, were pre-published as required by sub-section (3) of section 199 of the said Act, vide Notification No. 16/28/2016-RD dated 19-10-2018 of the Department of Revenue, Government of Goa, in the Official Gazette, Series I No. 31 dated 01-11-2018, inviting objections and/or suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette.

And whereas, the said Official Gazette was made available to the public on 01-11-2018;

And whereas, no objections or suggestions have been received from the public on the said draft Rules by the Government.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) of section 199 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Land Revenue (Record of Rights and Register of Cultivators) Rules, 1969, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Land Revenue (Record of Rights and Register of Cultivators) (Amendment) Rules, 2019.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of rule 10.*— In rule 10 of the Goa, Daman and Diu Land Revenue (Record of Rights and Register of Cultivators) Rules, 1969, in sub-rule (1), in the proviso, after clause (iv), the following clause shall be inserted, namely:—

“(v) Forest rights are vested in terms of Annexure II and III to the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Rules, 2008 as amended from time to time, and for incorporating such forest rights in the relevant record of rights.”.

By order and in the name of the Governor of Goa.

*Sudin A. Natu*, Under Secretary (Revenue-I).

Porvorim, 29th January, 2019.



### Department of Town & Country Planning

Office of the Chief Town Planner (Admn.)

#### Order

28/3/TCP/MPDA/2018-19/272

Sanction of the Government is hereby accorded for creation of the following posts in the Mormugao Planning & Development Authority as per the details shown below:—

Sr. No.	Designation of the Post	Pay Scale (As per VIth Pay Commission)	No. of posts created
1	2	3	4
<b>Non-Ministerial (Non-Lapsable) Posts</b>			
1.	Accountant	PB-2 Rs. 9300-34800+4200	1
2.	Upper Division Clerk/Cashier	PB-1 Rs. 5200-20200+2400	1
<b>Ministerial (Lapsable) Posts</b>			
3.	Lower Division Clerk	PB-1 Rs. 5200-20200+1900	1
<b>Total</b>			<b>03</b>

2. The expenditure on the creation of above posts would be met from the Budget Head of Mormugao Planning & Development Authority.

3. This issues with the approval of the High Level Empowered Committee (H.L.E.C.) constituted with the approval of the Council of Ministers in the XXth meeting held on

8-11-2017 vide Order No. 1/1/2017-Addl. Secy(PER) dated 22-11-2017 issued by the Department of Personnel.

4. Approval of the High Level Empowered Committee (H.L.E.C.) is conveyed vide Order No. 9/10/HLEC/2018-ARD dated 10-1-2019 issued by the Additional Secretary, Personnel Department and forwarded by Additional Secretary (ARD) vide letter No. 9/28/IDCO/2018-ARD/18 dated 10-1-2019.

*James Mathew*, Chief Town Planner (Administration) (TCP).

Panaji, 30th January, 2019.

**Order**

28/3/TCP/MPDA/2018-19/273

In supersession of all the previous orders for creation/revival/re-designation/upgradation of the various posts, Government is pleased to indicate the final sanctioned staff strength of the Mormugao Planning & Development Authority as under for the next five years:—

Sr. No.	Designation of the Post	Pay Scale (As per VIth Pay Commission)	Sanctioned Strength
1	2	3	4
<b>Non-Ministerial (Non-Lapsable) Posts</b>			
1.	Member Secretary/Town Planner	PB-3 Rs. 15600-39100+6600	1
2.	Assistant Engineer	PB-2 Rs. 9300-34800+4600	1
3.	Architectural Assistant	PB-2 Rs. 9300-34800+4200	1
4.	Planning Assistant	PB-2 Rs. 9300-34800+4200	1
5.	Junior Engineer	PB-1 Rs. 5200-20200+2800	1
6.	Planning D'man Gr. II	PB-1 Rs. 5200-20200+2800	2
7.	Building Inspector	PB-1 Rs. 5200-20200+2800	2
8.	Accountant	PB-2 Rs. 9300-34800+4200	1
<b>Ministerial (Lapsable) Posts</b>			
9.	Head Clerk	PB-2 Rs. 9300-34800+4200	1
10.	Jr. Stenographer	PB-1 Rs. 5200-20200+2400	1
11.	Upper Division Clerk/Cashier	PB-1 Rs. 5200-20200+2400	2
12.	Lower Division Clerk	PB-1 Rs. 5200-20200+1900	4
13.	Driver	PB-1 Rs. 5200-20200+1900	2
14.	Daftary	1S Rs. 4440-7440+1300	1
15.	Multi-Tasking Staff	1S Rs. 4440-7440+1300	2
<b>Total</b>			<b>23</b>

*Note:* The existing strength of Drivers shall be continued until further assessment of the vehicle fleet and requirement of the Department, and any vacancies arising during the interim period shall not be filled up on regular basis.

This issues with the approval of the High Level Empowered Committee (H.L.E.C.) constituted with the approval of the Council of Ministers in the XXth meeting held on 8-11-2017 vide

Order No. 1/1/2017-Addl. Secy (PER) dated 22-11-2017 issued by the Department of Personnel.

Approval of the High Level Empowered Committee (H.L.E.C.) is conveyed vide order No. 9/10/HLEC/2018-ARD dated 10-01-2019 issued by the Additional Secretary, Personnel Department which was forwarded vide letter No. 9/28/IDCO/2018-ARD/18 dated 10-01-2019 by Additional Secretary (ARD).

By order and in the name of the Governor of Goa.

*James Mathew*, Chief Town Planner (Administration)/ex officio Jt. Secretary (TCP).

Panaji, 30th January, 2019.

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