



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**THE GOA TAX ON INFRASTRUCTURE
(AMENDMENT) BILL, 2008**

(Bill No. 3 of 2008.)

(As passed by the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
MARCH, 2008.**

THE GOA TAX ON INFRASTRUCTURE (AMENDMENT) BILL, 2008

(BILL No. 3 of 2008)

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further to amend the Goa Tax on Infrastructure Act, 1997 (Act 12 of 1997).

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

1. *Short title and commencement.*- (1) This Act may be called the Goa Tax on Infrastructure (Amendment) Act, 2008.

(2) It shall be deemed to have come into force on the 19th day of March, 2007.

2. *Amendment of section 2.*- In section 2 of the Goa Tax on Infrastructure Act, 1997 (Goa Act 12 of 1997) (hereinafter referred to as the "principal Act"),-

(i) after clause (4), the following clause shall be inserted, namely:-

" (4A) "industrial building" means any building constructed for the purpose of carrying out medium and large scale

industrial activities within or outside the earmarked as industrial estates/areas but does not include buildings constructed for carrying out small scale industrial activity;"

(ii) in clause (6), the words "industrial enterprises" shall be omitted.

3. *Substitution of section 3.*— For section 3 of the principal Act, the following section shall be substituted, namely:-

"3. *Tax on Infrastructure.*— Any person who has constructed a multi-dwelling building or an industrial building, in respect of which the construction licence has been issued on or after 1-4-2006, shall, before grant of permission for occupation or use of such building, or part thereof, be liable to pay a tax at the rate of rupees forty per square meter of the floor area of such building as infrastructure tax."

4. *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (1), for the expression "multi-dwelling building", the expression "multi-dwelling building or industrial building, as the case may be," shall be substituted.

5. *Amendment of section 7.*— In section 7 of the principal Act, for the expression "multi-dwelling building", the expression "multi-dwelling building or industrial building, as the case may be," shall be substituted.

6. *Repeal and Saving.*— (1) The Goa Tax on Infrastructure (Amendment) Third Ordinance,

2008 (Ordinance No. 3 of 2008) 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 in exercise of the powers conferred by or under the principal Act, as amended by this Act.