



**LEGISLATIVE ASSEMBLY  
OF  
GOA, DAMAN AND DIU**

**The Goa, Daman and Diu  
Sales Tax (Amendment) Bill, 1969**

**(Bill No. 15 of 1969)**

***(By Shri R. S. Fernandes, M. L. A.)***

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**(To be introduced in the Legislative Assembly of Goa,  
Daman and Diu)**

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**GOA, DAMAN AND DIU LEGISLATURE DEPARTMENT  
ASSEMBLY HALL, PANAJI**

**OCTOBER, 1969**

# The Goa, Daman and Diu Sales Tax (Amendment) Bill, 1969

(Bill No. 15 of 1969)

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

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twentieth Year of the Republic of India as follows:—

**1. Short title and commencement.**— (1) This Act may be called the Goa, Daman and Diu Sales Tax (Amendment) Act, 1969.

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

**2. Amendment of Schedule.**— In the Second Schedule to the Goa, Daman and Diu Sales Tax, 1964, after item No. 62, the following items shall be inserted, namely:—

“63 — Milk Powder used for babies.

64 — Drugs and medicines.”

## Statement of Objects and Reasons

The object of this bill is to exempt the drugs and medicines and milk powder which is used as baby food, from the operation of the Goa, Daman and Diu Sales Tax Act. The items mentioned in the Second Schedule are mostly of the essential commodities. The present day every ailing person has to purchase drugs and medicines, the Sales Tax levied on this becomes a burden on the common man. In order to give them relief to some extent, I bring forward this amending Bill. The same argument holds good of the milk powder also. The bill seeks to achieve this object.

Financial memorandum

No financial commitment is involved in this Bill.

Panaji,  
19th September, 1969.

R. S. FERNANDES  
M. L. A.

Assembly Hall  
Panaji,  
3rd October, 1969.

R. L. SEGEL  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu.

(Annexure to Bill No. 15 of 1969)

The Goa, Daman and Diu Sales Tax (Amendment) Bill, 1969

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The Goa, Daman and Diu (Sales Tax) Act, 1964

(Act No. 4 of 1964)

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THE SECOND SCHEDULE

Tax — free goods

1. All cereals and pulses including all forms of rice (except when sold in sealed containers).
2. Flour including atta, maida, suji and bran (except when sold in sealed containers).
3. Bread.
4. Meat (except when sold in sealed containers).
5. Fish (except when sold in sealed containers).
6. Fresh eggs.
7. Live stock including poultry.
8. Vegetables, green or dried (excluding dehydrated vegetables) and vegetable seeds and plants (other than medical preparations) (except when sold in sealed containers).
9. Fresh fruits.
10. Sugar, Gur, molasses and sugarcane.
11. Salt.
12. Fresh milk, whole or separated and milk products.
13. Karadi (safflower) oil and till (sesamum) oil.
14. Edible oils pressed on Ghanis.
15. Ghee and vegetable ghee.
16. Dahi, butter and Khoa.
17. All varieties of cotton, real silk, woollen, rayon or artificial silk fabrics.
18. Cotton yarn including cotton thread.
19. White printing paper, creamlaid paper, hand made paper and newsprint.
20. School exercise and drawing books and other articles of stationery used by the students.
21. All books and periodicals.

22. Kerosene.
23. Fuel wood and charcoal.
24. Agricultural implements.
25. Matches.
26. Cattle feeds including fodder and poultry feed.
27. Hides and skins, whether in a raw or dressed state.
28. Electrical energy.
29. Fertilizers and manures including oil cakes.
30. Water but not aerated water or mineral water, or water sold in bottles or sealed containers.
31. Raw wool.
32. Tobacco and all its products.
33. (i) Country-made shoes When manufactured.  
(Juties) (i) without the use of power, and  
(ii) Hand-made utensils  
(iii) Cane and bamboo handicrafts (ii) at a place other than a factory as defined in the Factories Act, 1948 and sold either by the maker himself or by any member of his family or by a cooperative society consisting wholly of the makers of such articles.  
(iv) Earthenwares made by Kumbars
34. Achar and Murraba (except when in sealed containers).
35. Charkha, takli and charkha accessories.
36. Slate, slate pencils, takhties, black ink used for talkhties, writing chalks, crayons, foot rules of the type used in schools, Kalams (Pens used for takhties).
37. Betel leaves, betel nuts, kat and edible lime.
38. Durries of the size not exceeding 30 sq. feet in area.
39. Bardana including hessian cloth, iron, strips and wooden and tin paking, the sale of which is incidental to dealings in any of the other goods mentioned in this Schedule.
40. Cotton pending.
41. Articles and utensils made of Kansa (bellmetal).
42. Bullock carts, and spare parts thereof.
43. Chillies, chilly powder, tamarind, turmeric and all other condiments, whole or powdered (except when sold in sealed containers).
44. Coconut in shell, coconut oil and separated kernel of coconut other than copra.
45. Cooked food and non-alcoholic drinks served at one time at a price of not more than three rupees per

- person, for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats confectionery, cakes, biscuits or pastries.
46. Foodstuffs and food provisions of all kinds (including dried fruits and dried vegetables; raw semi-cooked semi-processed or ready-to-serve foods; pickles, sauces, jams, marmalades, jellies; preserved fruits and honey) when sold in sealed contained of weight not exceeding five Kg. in each container.
  47. Farsan.
  48. Films certified by the Central Board of Film Censors to be predominantly educational in nature.
  49. Flowers (excluding artificial flowers).
  50. Flower, fruit and vegetable seeds; seeds of lucerne and other fodder grass; seeds of sann hemp; bulbs; crows; shizomes suckers and tubers, budgrafs, cuttings, layers and seedlings plants.
  51. Plantain leaves, patrawalis and dronas.
  52. Handloom fabrics of all varieties (excluding pile carpets, braids, borders, laces and trimmings).
  53. «Khadi» and ready-made garments and other articles prepared from Khadi.  
**Explanation** — For the purpose of this entry «Khadi» means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarns.
  54. Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956.
  55. (i) Handloom and parts thereof.  
(ii) The following handloom accessories, namely:—
    - (a) Raich
    - (b) Fani
    - (c) Cotton healds
    - (d) Shuttles
    - (e) Bobbins
    - (f) Pins
    - (g) Pickers.  
(iii) The following handloom auxiliary machines namely:—
    - (a) Warping frames worked by hand.
    - (b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith.  
(iv) The following attachment to handlooms namely: Wooden dobbies.
56. Kumkum (including liquid Kumkum).

57. Mangalsutra with black glass beads sold at a price not exceeding ten rupees each.
58. Bangles of price not exceeding rupee one per pair.
59. Silkworm eggs and silkworm cocoons.
60. Stamp-papers and stamps sold by vendors duly authorities under the provisions of the Indian Stamps Act, 1899, and the Court Fees Act, 1870.
61. Safety razor blades.
62. Fishing equipment other than machanised boats and vehicles.

Assembly Hall,  
Panaji,  
3rd October, 1969.

R. L. SEGEL  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu.