



LEGISLATIVE ASSEMBLY
OF
GOA, DAMAN AND DIU

The Goa, Daman and Diu
Municipalities (Amendment)
Bill, 1972

(Bill No. 13 of 1972)

(By Shri V. N. Sarmalkar, M.L.A.)

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

GOA, DAMAN AND DIU LEGISLATURE DEPARTMENT
ASSEMBLY HALL, PANAJI
NOVEMBER, 1972

The Goa, Daman and Diu Municipalities (Amendment) Bill, 1972

(Bill No. 13 of 1972)

A Bill to amend the Goa, Daman and Diu Municipalities Act, 1968 (GDD 7 of 1969).

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

1. Short title, extent and commencement.— (1) This Act may be called the Goa, Daman and Diu Municipalities (Amendment) Act, 1972.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force at once.

2. Amendment of section 86.— In sub-section (2) of section 86 of the Goa, Daman and Diu Municipalities Act, 1968 (hereinafter referred to as the principal Act) for the words "The Government May" the words "The Government shall" shall be substituted.

3. Amendment of section 101.— In sub-section (1) of section 101 of the principal Act for clause (c) the following clause shall be substituted, namely—

"(c) a tax on cinemas, theatres, circuses, carnivals troupes as distinct from the usual carnival festivals in Goa and other performances and shows;"

4. Amendment of section 102.— In section 102 of the principal Act for the words "Government may" the words "Government shall" shall be substituted.

5. Substitution of section 109.— For Section 109 of the principal Act, the following section shall be substituted namely:—

"109 Standing committee to act as an authorised Valuation Officer. — The standing committee shall act as an authorised Valuation Officer for the purposes of this Act."

Statement of Objects and Reasons

According to existing section 86(2) and 102 it is not obligatory on the Government to make grants to the council and to reimburse the council in case of loss of income from tax. The proposed amendment makes it obligatory on the Government.

Clause 3 of the proposed bill specifies more clearly the theatre tax rather than leaving it vague.

According to sub-section (3) of section 109 till the appointment of an authorised officer his powers and duties shall be exercised and performed by the standing committee. The appointment of a valuation officer does not appear to be necessary. The proposed bill envisages abolition of the post of authorised valuation officer and authorises the standing committee to exercise and perform the powers and duties conferred and imposed on the valuation officer by or under the act.

Panaji,
7th November, 1972.

V. N. SARMALKAR
MLA.

Panaji,
Assembly Hall,
16th November, 1972,

B. M. MASURKAR
Secretary

(Annexure to Bill No. 13 of 1972)

The Goa, Daman and Diu Municipalities (Amendment) Bill, 1972

The Goa, Daman and Diu Municipalities Act, 1968

(Act No. 9 of 1969)

86(2) The Government may under appropriation duly made in this behalf make such grants to every Council every year and subject to such terms and conditions and in such manner as it deem fit for all or any of the following purposes, namely:—

- (a) Water supply;
- (b) Drainage;
- (c) Primary and Secondary Education;
- (d) Development plan and town planning schemes under any law for the time being in force in the Union Territory;
- (e) Dearness allowance to the officers and servants of the Council;
- (f) Pay and allowances to the officers belonging to the common cadre constituted under section 72;
- (g) Public health;
- (h) Fire brigade;
- (i) Construction and maintenance of roads;
- (j) and such other amenities as the Government may from time to time determine.

Such grants shall be credited to the municipal fund and applied for the purposes for which they are sanctioned.

101. Imposition of compulsory taxes.— (1) Subject to any general or special orders which the Government may make in this behalf, a Council shall impose, for the purposes of this Act, the taxes listed below:—

- (a) a consolidated property tax on lands or buildings or both situated within municipal area, based on their rateable value as determined in accordance with section 110;
- (b) a tax on professions, trades, calling and employments;
- (c) a theatre tax;
- (d) a tax on advertisements other than advertisements published in the newspapers:

Provided that the maximum and minimum rates at which the taxes aforesaid shall be levied in different classes of

municipal areas and other matters relating to imposition, assessment, collection and exemptions thereof shall be such as may be prescribed by rules.

102. **Loss of income from tax due to exemption to be reimbursed by Government.**—If under any special or general order issued under sub-section (1) of the last preceding section, the Government grants exemption in respect of any class of property or persons from levy of the taxes specified in sub-sections (1) and (2) of that section, the Government may under appropriation duly made by law in this behalf, annually reimburse to the Council concerned, and amount approximately equal to the loss that the Council thereby incurs. The decision of the Government regarding —

- (i) the mode of assessing the loss; and
 - (ii) the amount of loss incurred by each Council concerned each year, shall be final.
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109. **Appointment of authorised valuation Officer.**—(1) The Government may by notification in the Official Gazette, —

- (a) appoint such officers including those of Public Works Department of the Government to be authorised Valuation Officers for the purposes of this Act; and
- (b) define the municipal areas within which such officers shall exercise the powers conferred and perform the duties imposed upon them by or under this Act.

(2) Each Council shall every year pay to the Government such sum out of its revenue for the services rendered or to be rendered in that year by any authorised Valuation Officer or Officers for its purposes, as the Government may by general or special order determine.

(3) Till such time as an authorised Valuation Officer is appointed for any municipal area, the powers conferred and duties imposed by or under this Act on such officer shall in that area be exercised and performed by the Standing Committee.

Assembly Hall,
Panaji,
16th November, 1972.

B. M. MASURKAR
Secretary to the Legislative
Assembly of Goa, Daman
and Diu.