

The Goa Tax on Infrastructure Act, 2009 and Rules

(Act 20 of 2009)

The Goa Tax on Infrastructure Act, 2009

1. The Goa Tax on Infrastructure Act, 2009 (Act No. 20 of 2009) [28-8-2009] published in the Official Gazette, Series I No. 22 (Extraordinary No. 3) dated 2-9-2009.
2. The Goa Tax on Infrastructure Act, 2009, amendment to schedule and coming into effect of the Act, published in the Official Gazette, Series I No. 26 dated 24-09-2009.
3. The Goa Tax on Infrastructure (Appeal) Rules, 2009 published in the Official Gazette, Series I No. 31 dated 29-10-2009.
4. The Goa Tax on Infrastructure (First Amendment) Act, 2013 (Act No. 6 of 2013) [16-5-2013] published in the Official Gazette, Series I No. 7 (Extraordinary No. 2) dated 20-05-2013.
5. The Goa Tax on Infrastructure (First Amendment) Act, 2013, coming into effect, published in the Official Gazette, Series I No. 10 dated 6-6-2013.
6. The Goa Tax on Infrastructure (Second Amendment) Act, 2013 (Act No. 25 of 2013) [9-12-2013] published in the Official Gazette, Series I No. 36 (Extraordinary) dated 11-12-2013.
7. The Goa Tax on Infrastructure (Second Amendment) Act, 2013, published in the Official Gazette, Series I No. 40 dated 04-01-2014.
8. The Goa Tax on Infrastructure (Third Amendment) Act, 2016 (Act No. 11 of 2016) [4-5-2016] published in the Official Gazette, Series I No. 6 (Extraordinary) dated 13-05-2016.

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GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7/20/2009-LA

The Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) which has been passed by the Legislative Assembly of Goa on 06-08-2009 and assented to by the Governor of Goa on 28-08-2009, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 2nd September, 2009.

The Goa Tax on Infrastructure Act, 2009

(Goa Act 20 of 2009) [28-08-2009]

AN

ACT

to consolidate and amend the law relating to levy and collection of tax on buildings for infrastructure in the State of Goa.

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

1. Short title, extent and commencement.— (1) This Act may be called the Goa Tax on Infrastructure Act, 2009.

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

(3) It shall come into force at once.

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

¹[(a) “built up area” means all areas which are built upon and essentially forming part of the building/buildings and includes,—

(i) floor area i.e. covered area of the building/buildings in all floor levels added together;

(ii) balcony/verandah/passages/lobby;

¹ Inserted by the Amendment Act 6 of 2013.

(iii) mezzanine floor;

(iv) swimming pool whether covered or uncovered;

(v) staircases including fire escape staircase, ramps (internal and/or external);

(vi) lift area at one level;

(vii) atrium/podium;

(viii) terraces at intermediate floors; and

(ix) equipment room, generator room, security room; but does not include areas of open terraces on the top most floor of the building/buildings, un-storeyed porch, septic tanks, soak pits, sewage treatment plants, man holes, drainage, gutters, chambers, wells, fountains, steps, water tanks, sumps, rain water harvesting tanks, structures for handling/sorting of waste having a height of not more than 2.5 meters and having opening on at least two sides, pump house admeasuring an area not exceeding six square meters, swing frames, compounds and gates;]

²[(aa)] “classification of land” means the classification assigned to land by zoning or use;

(b) “commercial building” means a building or structure consisting of shop, godown or office premises, either on ground floor or any other floor, used wholly or partly for business activities;

(c) “competent authority” means such authority or officer of the Government, as the Government may, by notification in the Official Gazette, specify;

³[(d)]

(e) “Government” means the Government of Goa;

(f) “industrial building” means any building or structure constructed for the purpose of carrying out medium and large scale industrial activities within or outside the areas earmarked and notified as industrial estates/areas, but does not include building constructed for carrying out small scale industrial activity;

(g) “infrastructure” means the provision of potable water, electricity and other amenities like roads, drains, foot paths, sewerage system, etc.;

(h) “local authority” means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994) or a Municipal Corporation constituted under any law and includes the Goa Industrial Development Corporation constituted under the Goa Industrial Development Act, 1965 (22 of 1965);

² Clause (a) has been renumbered as Clause (aa) by the Amendment Act 6 of 2013.

³ Clause (d) has been omitted by the Amendment Act 6 of 2013.

(i) “notification” means a notification published in the Official Gazette;

⁴[(ia) “other building” means a building or structure other than residential building, commercial building, industrial building and other industrial building;]

⁵[(ib) “other industrial building” means any building or structure constructed for the purpose of carrying out small scale industrial activity within or outside the areas earmarked and notified as industrial estates/areas and includes building or structure constructed for carrying out the activity by ‘small scale industrial undertaking’ as defined in clause (j) of section 3 of the Industries (Development and Regulation) Act, 1951 (Central Act 65 of 1951) and/or the notification/order issued thereunder or by ‘micro enterprise’ or ‘small enterprise’ as defined in clauses (h) and (m) respectively, of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006);]

(j) “prescribed” means prescribed by the rules made under this Act;

(k) “residential building” means any building or structure consisting either of a single self contained unit having built up area of more than 100 square meters or more than one independent unit used for domestic purpose but does not include building constructed for educational institution, orphanage, old age home, home for spastic/retarded children or by any other non-profitable organization and such other organizations as may be notified by the Government in public interest;

(l) “Schedule” means the Schedule appended to this Act.

3. Tax on Infrastructure.— (1) On any construction to be undertaken by any person on any land specified in the Schedule hereto, there shall be levied and paid a tax on infrastructure at the rates specified in the said Schedule.

⁶[(1A) On any construction to be undertaken by any corporation or undertaking constituted under the Central or State enactment, or any State Government, or local bodies on any land specified in the Schedule hereto, there shall be levied and paid a service charge on infrastructure at the rates specified in the said Schedule.]

(2) The Government may, by notification in the Official Gazette, amend any entry in the Schedule and the Schedule shall be deemed to have been amended accordingly.

(3) Every notification made under sub-section (2) shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the notification or the Legislative Assembly agrees that the notification should not be made and notify

⁴ Substituted in place of words “other building” means a building or structure other than residential building, commercial building or industrial building; by the Amendment Act 25 of 2013.

⁵ Inserted by the Amendment Act 25 of 2013.

⁶ Inserted by the Amendment Act 6 of 2013.

such decision in the Official Gazette, the notification shall from the date of publication of such decision have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that notification.

(4) Where a licence for construction has already been issued to any person before the commencement of this Act, the infrastructure ⁷[tax or service charge] shall be levied and paid at the time of the renewal of the construction licence or before the issuance of the occupancy certificate/completion certificate, whichever is earlier, after carrying out assessment of ⁸[tax or service charge] through the Competent Authority under this Act.

(5) The ⁹[tax or service charge] on infrastructure payable under sub-section (1), shall be assessed and collected by the Competent Authority at the time of approving the construction plan or at the time of issuing construction licence.

Explanation:— While assessing the said ¹⁰[tax or service charge] under this Act,—

(a) where a building proposed to be constructed is in a land earmarked for commercial use/zone, the rate of ¹¹[tax or service charge] applicable thereto shall be as applicable to commercial buildings irrespective of its use;

(b) where a building proposed to be constructed is in a land earmarked for other use or in zone other than commercial zone, in any plan in force, such as residential or settlement zone, where commercial utilization of building is done partly on the ground floor or any other floor, the rate of ¹²[tax or service charge] applicable to commercial buildings shall be charged only to the floor area which is used for commercial purpose while for other area of the building which is used for residential purpose, the rate applicable to residential building shall be charged while assessing infrastructure ¹³[tax or service charge].

(6) ¹⁴[The tax and service charge collected by the Competent Authority shall be credited into the Government Treasury and shall be utilized for works identified by the Government, such as, provision of water, power and development of other physical infrastructure.]

(7) Any person aggrieved by an assessment made by the competent authority under sub-section (5) may, within thirty days of communication of such assessment by the competent authority, prefer an appeal before the prescribed authority whose decision shall be final and binding on all parties.

(8) An appeal under sub-section (7) shall set out the grounds of appeal and shall be verified by the appellant. It shall accompany the order of the competent authority and its enclosures if any. The appellant shall also pay a fee of Rupees one thousand in the form of Court fee.

⁷ Substituted in place of word "tax" by the Amendment Act 6 of 2013.

⁸ Substituted in place of word "tax" by the Amendment Act 6 of 2013.

⁹ Substituted in place of word "tax" by the Amendment Act 6 of 2013.

¹⁰ Substituted in place of word "tax" by the Amendment Act 6 of 2013.

¹¹ Substituted in place of word "tax" by the Amendment Act 6 of 2013.

¹² Substituted in place of word "tax" by the Amendment Act 6 of 2013.

¹³ Substituted in place of word "tax" by the Amendment Act 6 of 2013.

¹⁴ Substituted by the Amendment Act 6 of 2013.

4. Act not in derogation of other laws.— The provisions of this Act shall be in addition to the laws governing the building activities, including The Goa Municipalities Act, 1968 (Act 7 of 1969), The Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975), The Goa Panchayat Raj Act, 1994 (Act 14 of 1994), The City of Panaji Corporation Act, 2002 (Act 1 of 2003) and The Goa (Regulation of Land Development and Building Construction) Act, 2008 (Act 6 of 2008).

5. Local authority not to issue construction licence.— (1) No local authority shall issue a construction licence to any residential building or a commercial building or an ¹⁵[industrial building or other building] unless a person applying for the construction licence has paid the infrastructure ¹⁶[tax or service charge] due under this Act, in respect of such building or structure.

(2) No person shall start constructing a residential building or a commercial building or an ¹⁷[industrial building or other building] unless the ¹⁸[tax or service charge] payable under this Act, in respect of such building or structure, has been paid.

6. Local Authority not to issue Occupancy Certificate.— (1) No local authority shall issue Occupancy Certificate to any residential building or commercial building or ¹⁹[industrial building or other building] for which the construction licence has been issued before the coming into force of this Act, unless the person applying for it produces a certificate from the competent authority that the ²⁰[tax or service charge] due under this Act has been paid in respect of such building or structure, as the case may be.

(2) No person shall occupy any building or part thereof unless the ²¹[tax or service charge] payable under this Act in respect of such building or structure has been paid.

7. Penalty.— Whoever contravenes the provisions of this Act shall, on conviction, be liable to imprisonment for a term not exceeding one year and/or liable to pay a fine, twice the amount of ²²[tax or service charge] payable under this Act.

8. Offences by Companies.— (1) Where an offence under this Act has been committed by a company, every person, who, at the time when the offence was committed, was incharge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such an offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been

¹⁵ Substituted in place of word “industrial building” by the Amendment Act 6 of 2013.

¹⁶ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

¹⁷ Substituted in place of word “industrial building” by the Amendment Act 6 of 2013.

¹⁸ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

¹⁹ Substituted in place of word “industrial building” by the Amendment Act 6 of 2013.

²⁰ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

²¹ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

²² Substituted in place of word “tax” by the Amendment Act 6 of 2013.

committed with the consent or in connivance of, or is attributable to any neglect on the part of any Director, Manager, Secretary or other officer of the company, such Director, Manager, Secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purpose of this section,—

(a) “Company” means a body corporate and includes a firm or an association of individuals; and

(b) “Director” in relation to a firm means a partner in the firm.

9. Recovery or Refund of ²³[Tax or Service charge] on Infrastructure.— (1) If any amount on account of ²⁴[tax or service charge] on infrastructure is found to be due from any person, without prejudice to any other mode of recovery, the same may be recovered as arrears of land revenue under the provisions of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969).

(2) Any amount paid in excess of infrastructure ²⁵[tax or service charge] due to clerical error, typographical error or wrong assessment, the same shall be refunded to the concerned person/s on an application made by him to the competent authority, within a period of one year from the date of payment of the ²⁶[tax or service charge].

(3) In case of any revision in the plan, resulting in any addition or deletion of building area, then the ²⁷[tax or service charge] on infrastructure levied on such building area shall be recovered or refunded, as the case may be, to the concerned person on an application made to the competent authority under this Act.

10. Power to remove difficulties.— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removal of the difficulty:

Provided that no such order shall be made after the expiration of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be, after it is made, be laid before the Legislative Assembly.

11. Repeal and Saving.— (1) The Goa Tax on Infrastructure Act, 1997 (Goa Act No. 12 of 1997) is hereby repealed.

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

²³ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

²⁴ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

²⁵ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

²⁶ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

²⁷ Substituted in place of word “tax” by the Amendment Act 6 of 2013.

28[SCHEDULE

Rate of infrastructure tax payable, per square meter of built up area											
	(1)		(2)	(3)	(4)					²⁹ [(5)	³⁰ [(6)
	Residential building		Commercial building	Industrial building	Other Buildings					Other Industrial Building	Infrastructural Projects/ /facilities
	(A)	(B)			(A)	(B)	(C)	(D)	(E)		
Type of area/land	Residential building or structure having a built up area which admeasures 100 sq. mts. or below	Residential building or structure having a built up area which admeasures 101 sq. mts. or above			Agriculture and allied structures	Agro based Industrial buildings/ /structures including agro-tourism structures	Recreational and entertainment structures, structures associated with dance floors, amusement parks, gokarting tracks	Communication structures such as towers and the like whose built up area cannot be quantified	Buildings/structures not covered under (A) to (D)	Buildings/structures for small scale industrial activities including for the activity by the Small Scale industrial undertaking/micro enterprise/small enterprise.	Infrastructural Projects such as Garbage Treatment facilities, Crematorium, Cemeteries, Public Toilets, Development of Garden.
(1) <i>Category A</i> Coastal Panchayat areas and five major towns, namely, Panaji, Mapusa, Ponda, Mormugao and Margao	NIL	Rs. 200/-	Rs. 800/-	Rs. 250/-	25% of the rate applicable to residential building	50% of the rate applicable to industrial building	50% of the rate applicable to commercial building	Rs. 25,000/- per structure	Rs. 200/-.	25% of the rate applicable to industrial building.	Nil
(2) <i>Category B</i> Other Municipal towns, Census towns and Village Panchayats adjoining or contiguous to the major towns of Panaji, Mapusa, Ponda, Mormugao and Margao	NIL	Rs. 200/-	Rs. 600/-	Rs. 250/-	25% of the rate applicable to residential building	50% of the rate applicable to industrial building	50% of the rate applicable to commercial building	Rs. 15,000/- per structure	Rs. 200/-.	25% of the rate applicable to industrial building.	Nil
(3) <i>Category C</i> Other Village Panchayat areas	NIL	Rs. 200/-.	Rs. 400/-	Rs. 250/-	25% of the rate applicable to residential building	50% of the rate applicable to industrial building	50% of the rate applicable to commercial building	Rs. 10,000/- per structure	Rs. 200/-.	25% of the rate applicable to industrial building.	Nil
(4) Service charge for buildings constructed by any Corporation or undertaking constituted under the Central or State enactment, or any State Government, or local bodies, in land/area specified above	NIL	75% of the rate specified in respective category above	75% of the rate specified in respective category above	75% of the rate specified in respective category above	75% of the rate specified in respective category above	75% of the rate specified in respective category above	75% of the rate specified in respective category above	75% of the rate specified in respective category above	75% of the rate applicable to residential building in respective category above.]	75% of the rate specified in respective category above.]	Nil]

Secretariat,
Porvorim-Goa.
Dated: 2-9-2009.

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

²⁸ Substituted by the Amendment Act 6 of 2013.

²⁹ Inserted by the Amendment Act 25 of 2013.

³⁰ Inserted by the Amendment Act 11 of 2016.

Department of Town & Country Planning

Notification

45/1/TCP-09/Pt.File/3750

In exercise of the powers conferred by clause (j) of section 2 read with sub-section (7) of section 3 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009), the Government of Goa hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa Tax on Infrastructure (Appeal) Rules, 2009.

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

2. Definitions.— In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Tax on Infrastructure Act, 2009 (Act 20 of 2009);

(b) “Section” means the section of the Act.

Words and expressions used in these rules but not defined herein shall have the same meanings as are respectively assigned to them in the Act.

3. Appeal against assessment.— Any person aggrieved by an assessment of Tax on Infrastructure made by the Competent Authority under sub-section (5) of section 3 of the Act may, within thirty days of communication of such assessment by the competent authority, prefer an appeal before the Chief Town Planner, Town and Country Planning Department, Government of Goa.

By order and in the name of the
Governor of Goa

Morad Ahmad,
Chief Town Planner &
ex officio Joint Secretary.
Panaji, 21st October, 2009.