

(x) every electronic commerce operator who is required to collect tax at source under section 52;

(xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and

(xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

SCHEDULE III

Activities or transactions which shall be treated neither as a Supply of Goods nor a Supply of Services

1. Services by an employee to the employer in the course of or in relation to his employment.

2. Services by any court or Tribunal established under any law for the time being in force.

3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.

4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.

5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

6. Actionable claims, other than lottery, betting and gambling.

7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory 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.

Explanation 1.— For the purposes of paragraph 2, the term “court” includes District Court, High Court and Supreme Court.

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 (50 of 1962).

LA/LEGN/2024

The following bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 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 (Amendment) Bill, 2024

(Bill No. 10 of 2024)

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 Seventy-fifth Year of Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 21st day of September, 2023.

2. *Amendment of section 3.*— In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005), in sub-section (1), in the proviso for the expression “90 days” the expression “192 days” shall be substituted.

Statement of objects and reasons

The Bill seeks to amend section 3 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) in order to extend the time limit for obtaining certificate of registration under

section 18, from 90 days to 192 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.

This Bill seeks to achieve the above objects.

Financial Memorandum

The proposed Goa Value Added Tax (Amendment) Bill, 2024 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall, Hon. Chief Minister/
Porvorim-Goa, Finance Minister.
2nd February, 2024.

Assembly Hall, Secretary to the Legislative
Porvorim-Goa, Assembly of Goa.
__ February, 2024.

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

In pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Value Added Tax (Amendment) Bill, 2024.

Raj Bhavan P. S. Sreedharan Pillai
Date: 01-02-2024. His Excellency,
Governor of Goa.

ANNEXURE

Extracts from the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)

3. *Incidence of Tax.*— (1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under section 3 and who has not obtained certificate of registration under sub-section (3) of section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under section 18 within a period of 90 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.

(2) Every dealer who engages in a business of sale of goods after commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 shall be liable to pay tax under this Act with effect from the date of his engagement in such business till his liability ceases under sub-section (3).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, shall cease other than tax, already levied or leviable.

(4) [Omitted.]

(5) [Omitted.]

(6) Notwithstanding anything contained in any contract or any law for the time being in force, but subject to the provisions of this Act, any person covered by sub-clauses (a), (b) and (c) of clause (k) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this section and whether or not the principals are disclosed.

(7) Liability of dealers registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).—

Every dealer shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on all sales effected by him or on his behalf within Goa, on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act, 1956 (Central Act 74 of 1956):

Provided that no tax shall be payable in respect of sales in any period prior to commencement of liability under this Act.

(8) Liability of exporters and dealers effecting stock transfers outside the State:—

Every dealer exporting any goods outside India or effecting stock transfers to any States and Union Territories within India, shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act on all taxable sales effected within the State.

(9) Special liability of person organizing or conducting exhibition or event or programme.—

Any person organizing or conducting exhibition or 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 be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/ leasing/ letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/ let out and any other relevant information.

Explanation:— (1) Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2) For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the

self help groups shall not be included while making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner.

LA/LEGN/2024/3145

The following bill which was introduced in the Legislative Assembly of the State of Goa on 7th February, 2024 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 Staff Selection Commission (Amendment) Bill, 2024

(Bill No. 12 of 2024)

A

BILL

further to amend the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019).

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Staff Selection Commission (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 31st day of October, 2023.

2. *Amendment of section 7.*— In section 7 of the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019), in sub-section (8), for the existing proviso, the following shall be substituted, namely:—

“Provided that where advertisements for filling up of the sub-ordinate services/posts were issued prior to the 8th day of January, 2022, the concerned Department may conduct examination and complete the selection process of such sub-ordinate services/posts not later than 30th day of April, 2024.”.