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The Goa Barge Tax Act, 1973

(Act No. 10 of 1973) [28th June, 1973]

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ACT

to impose a tax on barges in the Union territory of Goa, Daman and Diu and for other matters connected therewith.

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

1.Short title, extent and commencement. - (1) This Act may be called the Goa Barge Tax Act, 1973.

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

(3)It shall be deemed to have come into force on the 1st day of March, 1971.

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

(1)"barge" means every description of water craft mechanically propelled and which is used or is capable of being used as means of transport of minerals;

(2)"Government" means the Government of the Union territory;

(3)"prescribed" means prescribed by rules made under this Act;

(4)"quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October, or the first day of January, of each year; and the term "quarterly" shall be construed accordingly;

(5)"registered owner" means a person in whose name a barge is registered "under the Inland Steam Vessels Act, 1917;

(6)"tax" means the tax levied under this Act;

(7)"taxation authority" means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be taxation authority for the whole of the Union territory or for any area or areas thereof for the purposes of this Act;

(8)"tax licence" means a licence issued under section 5;

(9)“tax token" means a token issued under section 5 indicating therein the amount of tax which has been paid and includes a fresh tax token issued in place of the original token under this Act;

(10)"Union territory" means the Union territory of Goa, Daman and Diu;

(11)"year" means the financial year.

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3.Levy of tax. - There shall be levied and collected on all barges used or kept for use in the Union territory, a tax at the rates fixed by the Government, by notification in the Official Gazette, but not exceeding the maximum rates specified in the Schedule to this Act.

4.Declaration and payment of tax. - (1) Every registered owner or person having possession or control of a barge in the Union territory shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

(2)The tax to which a registered owner or person having possession or control of a barge appears by such declaration to be liable under section 3 shall be paid by him, -

(a)for a year at the rate specified by the Government under section 3, or

(b)subject to the provisions contained in the Note to the Schedule to this Act, for one or more quarters.

(3)The tax shall be paid within such time and in such manner as may be prescribed.

(4)Where the amount of tax under sub-section (2) for any period of less than one year, contains a part of a rupee, then if such part is fifty paise or more, it shall be increased to one complete rupee and if such part is less than fifty paise, it shall be ignored.

5.Issue of tax token and tax licence. - (1) When a person pays the amount of tax leviable under section 3 in respect of a barge the taxation authority shall issue to such person, -

(a)a token, in the prescribed form, specifying therein the period for which such tax has been paid, and

(b)a tax licence, in the prescribed form, specifying therein the rate at which the tax is leviable and the period for which the tax has been paid:

Provided that whenever the tax payable under this Act is revised by the Government under section 3, it shall be the duty of the taxation authority to indicate in the tax licence the rate as so revised.

(2) No barge liable to tax under this Act shall be used or kept for use in the Union territory unless the registered owner or the person having possession or control of such barge has obtained a tax licence under sub-section (1) in respect of that period.

6.Additional declaration. - (1) When a barge used or kept for use in the Union territory is altered in such manner as to render the registered owner or the person who has possession or control of such barge liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (2), an additional declaration and shall, along with such additional declaration accompanied by the tax token and the tax licence in respect of such period pay to the taxation authority an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such barge.

form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time. .

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(3)The additional declaration shall indicate clearly also the nature of alteration made in the barge.

(4)On receipt of the additional tax under sub-section (1), the taxation authority shall issue to the registered owner or the person who has possession or control of the barge, a fresh tax token in place of the original tax token and shall cause an entry of such payment to be made in the tax licence.

7.Payment of additional tax. - Where any barge in respect of which a tax for any period is payable or has been paid, is altered during such period as a result of which the capacity of the barge is increased in such a manner as to cause the barge to become a barge in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of such barge, shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the barge is altered an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh tax token in respect of the barge so altered.

Explanation. - In calculating the unexpired portion under this section any broken period in a month shall be considered as a full month.

8.Liability to pay arrears of tax of person succeeding to the ownership, possession or control of barges. - (1) If the tax leviable in respect of any barge remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such barge or has ceased to be in possession or control of such barge, the person to whom the ownership of the barge has been transferred or the person who has possession or control of such barge shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability of the person who has transferred the ownership or has ceased to be in possession or control of such barge to pay the said tax.

9.Refund of tax. -Where a tax on any barge has been paid for any period and it is proved to the satisfaction of the taxation authority that the barge has not been used during the whole of that period or a continuous part thereof not being less than six continuous months, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

10.Exemptions. - Where the Government is of opinion that it is necessary or expedient in the public interest so to do it may, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, exempt either totally or partially any class of barges from the payment of the tax.

11.Penalty payable when tax not paid. - When any registered owner or any person who has possession or control of any barge used or kept for use in the Union territory is in default in making the payment of tax, the taxation authority may, by order, direct that in addition to the amount of arrears a sum not exceeding twice the quarterly tax in respect of such barge shall be recovered from him by way of penalty.

Provided that before giving such direction, the registered owner or such person shall be given a reasonable opportunity of being heard.

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12.Arrears of tax and penalty recoverable as arrears of land revenue. -(1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 11 shall be recoverable in the same manner as an arrear of land revenue.

(2) The barge in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 11 or its accessories may be distrained and sold in pursuance of this section whether or not such barge or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

13.Power to issue and detain in case of non-payment of tax. - Without prejudice to the provision of sections 11 and 12, where any tax due in respect of any barge has not been paid as provided for by or under this Act, such officer or authority as may be prescribed, may seize and detain the barge in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he or it may consider necessary for the temporary safe custody of the barge, until the tax due in respect of the barge is paid.

14.Appeal - (1) Any person who is aggrieved by any order or direction of the taxation authority or any other officer or authority under this Act may file an appeal before the Administrative Tribunal constituted under the Goa, Daman and Diu Administrative Tribunal Act, 1965, in such manner, within such time and on payment of such fees as may be prescribed.

(2) Every appeal filed under sub-section (1) shall be heard in such manner as may be prescribed.

15.Power of the taxation authority to stop a barge. - The taxation authority or such officer, being a gazetted officer, as may be prescribed in this behalf may,

(a)enter any time between sunrise and sunset any premises where he has reason to believe that a barge is kept, or

(b)require the person who is in possession of a barge to stop such barge and cause it to remain stationary so long as may be reasonably necessary, for the purpose of satisfying itself or himself that the amount of tax due in accordance with the provision of this Act in respect of such barge has been paid or for carrying out such verification as may be prescribed.

16.Penalty. – Whoever –

(a)as a registered owner or otherwise, has the possession or control of any barge used or kept for use in the Union territory without having paid the amount of tax or additional tax, due in accordance with the provisions of this Act in respect of such barge, or

(b)makes a declaration or an additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c)obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the barge when required so to do under clause (b) of that section, shall, on conviction be punishable –

(i)with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such barge, and which may extend to a sum equal to the annual rate in respect of such barge; and

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(ii)in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such barge for two quarters, and which may extend to a sum equal to twice the annual rate in respect of such barge.

17.Cognizances of offence etc.- (1) No Court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made by the taxation authority or any officer authorised in this behalf by the Government by general or special order.

(2) Any offence punishable under this Act may, either before or after institution of the prosecution, be compounded by the taxation authority.

18.Protection of action done under the Act and bar to the jurisdiction. - (1) No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

(2) No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the taxation authority or any other officer or authority appointed under this Act.

19.Power to make rules. - (1) The Government may, by notification in the Official Gazette, make rules to carry out the purpose of this Act.

(2)In particular and without prejudice to the generality of the foregoing provision such rules may provide for all or any of the following

(a)the time within which, and the manner in which the tax shall be paid;

(b)the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under section 4 or section 6, as the case may be;

(c)the form of the tax token and the tax licence under sub-section (1) of section 5;

(d)the conditions subject to which refund of tax may be allowed under section 9;

(e)the officer or authority which may seize and detain a barge under section 13;

(f)the manner in which, the time within which and the fee on payment of which, an appeal may be filed and the manner in which such appeal shall be heard and decided under section 14;

(g)the officer who may exercise powers under section 15;

(h)any other matter which is to be, or may be prescribed.

(3)Every rule made under this section shall be laid, as soon as may be after it is made, before the Legislative Assembly of the Union territory, while it is in session, for a total period of thirty days which may be comprised in one session or two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees that the rule 8·should not be made, the rule shall thereafter 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 under that rule.

[1][2][3][4][5][6][7][8]"SCHEDULE
{(See Section 3)}

Capacity of barge	Maximum annual rate per ton Rs.
(a) Less than 1000 tonnes	Rs. 100.00
(b) 1000 tonnes and above	Rs. 200.00

Note: When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount".

*[1]*amended vide notification No. LD/Bill/10/76 dated 18/05/1976 published in Official Gazette Sr.1 No.9 dated 27/05/1976.

*[2]*amended vide notification No.1/20/86-ILD dated 29/4/1986 published in Extraordinary Official Gazette Sr.1 No.9 dated 02/6/1986.

*[3]*substituted vide notification No.7/16/93-LA dated 1/10/1993 published in Official Gazette Sr.1 No.29 dated 14/10/1993.

*[4]*substituted vide notification No.7-6-2000/LA dated 15/5/2000 published in Official Gazette Sr.1 No.6 dated 16/5/2000

*[5]*substituted vide notification No.D-12028/5/Part/1462 dated 23/6/2000 published in Official Gazette Sr. II No.15 dated 13/07/2000.

*[6]*substituted vide notification No.7/15/2004-LA dated 24/8/2004 published in Extraordinary Official Gazette Sr.1 No.21 dated 24/8/2004.

*[7]*substituted vide notification No.7/24/2009-LA dated 05/2/2010 published in Extraordinary Official Gazette Sr.1 No.45 dated 05/02/2010.

*[8]*substituted vide notification No.7/4/2012-LA dated 23/8/2012 published in Official Gazette Sr.1 No.21 dated 23/8/2012.