



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Value Added Tax
(Fourth Amendment) Bill, 2008.**

(Bill No. 35 of 2008)

(As passed by the Legislative Assembly of the State of Goa)

**GOA LEGISLATURE SECRETARIAT
ASSEMBLY HALL, PORVORIM, GOA
August, 2008.**

**THE GOA VALUE ADDED TAX
(FOURTH AMENDMENT)
BILL, 2008.**

(Bill No. 35 of 2008)

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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 Fifty-ninth Year of the Republic of India, as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Fourth Amendment) Act, 2008.

(2) It shall be deemed to have come into force on the 1st day of April, 2008.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "principal Act"), in clause (ad), the following proviso shall be inserted, namely:-

"Provided that in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deductions from the total consideration for the works contract as may be prescribed

and such price shall be deemed to be the sale price for the purpose of this clause.”

3. *Amendment of section 6.*— In section 6 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:-

“(4) Notwithstanding anything contained in sub-section (2), the Government may, in respect of any goods covered by Schedule “G” appended to this Act, by notification, exempt the sales inter-se dealers thereof, from levy and payment of output tax, when effected within the State, on such conditions as may be specified therein, and any such sales shall not be treated as “subsequent sale” as provided, in sub-section (2).”

4. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (2), for clause (xi), the following clause shall be substituted, namely:-

“(xi) in respect of naptha and furnace oil used either as raw material or fuel by chemical fertilizer industry.”

5. *Amendment of section 29.*— In section 29 of the principal Act, in sub-section (3), after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in this sub-section by a further period not exceeding one year.”

6. *Repeal and Saving.*— (1) The Goa Value Added Tax (Amendment) Ordinance, 2008 (Ordinance No.5 of 2008), is hereby repealed.

(2) Notwithstanding the repeal of the Goa Value Added Tax (Amendment) Ordinance, 2008 (Ordinance No.5 of 2008), anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.
