



LEGISLATIVE ASSEMBLY OF GOA

**The Goa Sales Tax (Amendment)  
Bill, 2000**

(Bill No. 14 of 2000)

(As passed by the Legislative Assembly of Goa on 30th Day  
of March, 2000)

**GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM-GOA  
MARCH, 2000.**

The Goa Sales Tax (Amendment)  
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A

BILL

*further to amend the Goa Sales Tax Act, 1964.*

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2000.

(2) It shall be deemed to have come into force with effect from 1st day of April, 1999.

2. *Amendment of section 7.*— In section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), in sub-section (3), the existing clause (IV) shall be omitted.

3. *Validation of the collection of sales tax.*— Notwithstanding anything contained in the Goa Sales Tax Act, 1964, no imposition, collection or levy of tax on sales of any goods for use by the undertaking, supplying electrical energy in the generation, distribution of such energy, effected under the said Act with effect from 1st day of April, 1999, onwards shall be deemed to be invalid or to have been invalid merely by reason of the fact of the existence of clause (IV) of sub-section 3 of section 7 in the said Act.