



**LEGISLATIVE ASSEMBLY  
OF  
GOA, DAMAN AND DIU**

**The Goa, Daman and Diu  
Village Panchayats Regulation  
(Amendment) Bill, 1976**

**(Bill No. 8 of 1976)**

***(By Shri Ananta N. Naik, M.L.A.)***

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**(To be introduced in the Legislative Assembly  
of Goa, Daman and Diu)**

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**GOA, DAMAN AND DIU LEGISLATURE DEPARTMENT  
ASSEMBLY HALL, PANAJI  
MARCH, 1976**

The Goa, Daman and Diu Village Panchayats Regulation  
(Amendment) Bill, 1976

(Bill No. 8 of 1976)

A  
BILL

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*further to amend the Goa, Daman and Diu Village Panchayats Regulation, 1962.*

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

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1. *Short title and commencement.* — (1) This Act may be called the Goa, Daman and Diu Village Panchayats Regulation (Amendment) Act, 1976.

(2) It shall come into force at once.

2. *Amendment of section 39.* — In section 39 of the Goa, Daman and Diu Village Panchayats Regulation, 1962, in sub-section (1), after clause (g-2), the following clause shall be inserted, namely: —

Regulation 9 of 1962.

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“(g-3) a tax on slaughtering of animals for meat for sale.”

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## Statement of Objects and Reasons

The amendment proposes to impose a tax on slaughtering of animals in Village Panchayat areas for sale of meat.

At present the Municipalities in the territory levies a tax on slaughtering of animals for the purpose of sale of meat. Since there is no such tax in the Village Panchayat areas slaughtering of animals is carried out in these areas even for the meat sold in Municipalities to evade the tax levied by the Municipalities. The proposed amendment will put an end to this evasion of tax.

In addition the amendment will also enhance the resources of Village Panchayats.

## Financial Memorandum

The Bill does not entail any additional expenditure.

Panaji,  
10th March, 1976.

ANANTIA N. NAIK  
M. L. A.

Panaji,  
Assembly Hall,  
12th March, 1976.

M. M. NAIK  
Secretary to the Legislative Assembly  
of Goa, Daman and Diu.

(Annexure to Bill No. 8 of 1976)

The Goa, Daman and Diu Village Panchayats Regulation  
(Amendment) Bill, 1976

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The Goa, Daman and Diu Village Panchayats Regulation, 1962  
(Regulation No. 9 of 1962)  
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39. *Taxes which may be imposed.*—(1) Subject to the rules made under this Regulation, a Panchayat may levy—

- (a) a tax on the owners or occupiers of buildings;
- (b) a tax on vehicles other than mechanically propelled vehicles kept within the jurisdiction of the Panchayat;
- (c) a lighting tax;
- (d) a drainage tax;
- (e) a pilgrim tax;
- (f) a tax on professions, trades, callings and employments;
- (g) an entertainment tax;
- (g-1) tax on dogs;
- (g-2) tax on advertisements other than advertisements published in the newspapers;
- (h) octroi;
- (i) fees for sale of goods in markets, melas, fairs and festivals;
- (j) fee for grazing of cattle in grazing lands under the management of the Panchayat;
- (k) fees on cart-stands, tonga-stands and other public parking places;
- (l) fee for providing the watch and ward of crops in the village; and
- (m) licence fee for plying of public ferry;
- (n) any other taxes, fees or duties which the Govt. may authorise.

(2) The taxes and fees referred to in sub-section (1) shall be imposed, assessed and realised in such manner and at such times as may be prescribed.

Assembly Hall,

Panaaji,

12th. March, 1976.

M. M. NAIK

Secretary to the Legislative Assembly

of Goa, Daman and Diu.