



## The Goa Tax on Infrastructure Act, 2009

Act 20 of 2009

### Keyword(s):

Classification of Land, Commercial Building, Competent Authority, Floor Area, Industrial Building, Infrastructure, Residential Building

Amendments appended: 6 of 2013, 4 of 2018, 20 of 2022, 26 of 2025

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## **The Goa Tax on Infrastructure Act, 2009**

1. **The Goa Tax on Infrastructure Act, 2009** (Goa Act 20 of 2009) [28-08-2009] published in the Official Gazette, Series I No. 22 dated 2<sup>nd</sup> September, 2008 and came into force at once.
2. **The Goa Tax on Infrastructure (Appeal) Rules, 2009** published in the Official Gazette, Series I No. 31 dated 29-10-2009.

### **Arrangement of Sections**

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**GOVERNMENT OF GOA**  
**Department of Law & Judiciary**  
**Legal Affairs Division**

—  
**Notification**

7/20/2009-LA

The Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) which has been passed by the Legislative Assembly of Goa on 06-08-2009 and assented to by the Governor of Goa on 28-08-2009, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).

Porvorim, 2nd September, 2009.

## **The Goa Tax on Infrastructure Act, 2009**

(Goa Act 20 of 2009) [28-08-2009]

AN

ACT

*to consolidate and amend the law relating to levy and collection of tax on buildings for infrastructure in the State of Goa.*

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

**1. Short title, extent and commencement.**— (1) This Act may be called the Goa Tax on Infrastructure Act, 2009.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force at once.

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

(a) “classification of land” means the classification assigned to land by zoning or use;

(b) “commercial building” means a building or structure consisting of shop, godown or office premises, either on ground floor or any other floor, used wholly or partly for business activities;

(c) “competent authority” means such authority or officer of the Government, as the Government may, by notification in the Official Gazette, specify;

(d) “floor area” means floor area as defined in the Planning and Development Authority (Development Plan) Regulations, 2000, or any subsequent regulations thereto made under the Goa (Regulation of Land Development and Building Construction) Act, 2008 (Act 6 of 2008), for the time being in force;

(e) “Government” means the Government of Goa;

(f) “industrial building” means any building or structure constructed for the purpose of carrying out medium and large scale industrial activities within or outside the areas earmarked and notified as industrial estates/areas, but does not include building constructed for carrying out small scale industrial activity;

(g) “infrastructure” means the provision of potable water, electricity and other amenities like roads, drains, foot paths, sewerage system, etc.;

(h) “local authority” means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994) or a Municipal Corporation constituted under any law and includes the Goa Industrial Development Corporation constituted under the Goa Industrial Development Act, 1965 (22 of 1965);

(i) “notification” means a notification published in the Official Gazette;

(j) “prescribed” means prescribed by the rules made under this Act;

(k) “residential building” means any building or structure consisting either of a single self contained unit having built up area of more than 100 square meters or more than one independent unit used for domestic purpose but does not include building constructed for educational institution, orphanage, old age home, home for spastic/retarded children or by any other non-profitable organization and such other organizations as may be notified by the Government in public interest;

(1) "Schedule" means the Schedule appended to this Act.

**3. Tax on Infrastructure.**— (1) On any construction to be undertaken by any person on any land specified in the Schedule hereto, there shall be levied and paid a tax on infrastructure at the rates specified in the said Schedule.

(2) The Government may, by notification in the Official Gazette, amend any entry in the Schedule and the Schedule shall be deemed to have been amended accordingly.

(3) Every notification made under sub-section (2) shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the notification or the Legislative Assembly agrees that the notification should not be made and notify such decision in the Official Gazette, the notification shall from the date of publication of such decision 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 or omitted to be done under that notification.

(4) Where a licence for construction has already been issued to any person before the commencement of this Act, the infrastructure tax shall be levied and paid at the time of the renewal of the construction licence or before the issuance of the occupancy certificate/completion certificate, whichever is earlier, after carrying out assessment of tax through the Competent Authority under this Act.

(5) The tax on infrastructure payable under sub-section (1), shall be assessed and collected by the Competent Authority at the time of approving the construction plan or at the time of issuing construction licence.

**Explanation:**— While assessing the said tax under this Act,—

(a) where a building proposed to be constructed is in a land earmarked for commercial use/zone, the rate of tax applicable thereto shall be as applicable to commercial buildings irrespective of its use;

(b) where a building proposed to be constructed is in a land earmarked for other use or in zone other than commercial zone, in any plan in force, such as residential or settlement zone, where commercial utilization of building is done partly on the ground floor or any other floor, the rate of tax applicable to commercial buildings shall be charged only to the floor area which is used for commercial purpose while for other area of the building which is used for residential purpose, the rate applicable to residential building shall be charged while assessing infrastructure tax.

(6) The tax collected by the Competent Authority shall be credited into the Government Treasury.

(7) Any person aggrieved by an assessment made by the competent authority under sub-section (5) may, within thirty days of communication of such assessment by the

competent authority, prefer an appeal before the prescribed authority whose decision shall be final and binding on all parties.

(8) An appeal under sub section (7) shall set out the grounds of appeal and shall be verified by the appellant. It shall accompany the order of the competent authority and its enclosures if any. The appellant shall also pay a fee of Rupees one thousand in the form of Court fee.

**4. Act not in derogation of other laws.**— The provisions of this Act shall be in addition to the laws governing the building activities, including The Goa Municipalities Act, 1968 (Act 7 of 1969), The Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975), The Goa Panchayat Raj Act, 1994 (Act 14 of 1994), The City of Panaji Corporation Act, 2002 (Act 1 of 2003) and The Goa (Regulation of Land Development and Building Construction) Act, 2008 (Act 6 of 2008).

**5. Local authority not to issue construction Licence.**— (1) No local authority shall issue a construction licence to any residential building or a commercial building or an industrial building unless a person applying for the construction licence has paid the infrastructure tax due under this Act, in respect of such building or structure.

(2) No person shall start constructing a residential building or a commercial building or an industrial building unless the tax payable under this Act, in respect of such building or structure, has been paid.

**6. Local Authority not to issue Occupancy Certificate.**— (1) No local authority shall issue Occupancy Certificate to any residential building or commercial building or industrial building for which the construction licence has been issued before the coming into force of this Act, unless the person applying for it produces a certificate from the competent authority that the tax due under this Act has been paid in respect of such building or structure, as the case may be.

(2) No person shall occupy any building or part thereof unless the tax payable under this Act in respect of such building or structure has been paid.

**7. Penalty.**— whoever contravenes the provisions of this Act shall, on conviction, be liable to imprisonment for a term not exceeding one year and/or liable to pay a fine, twice the amount of tax payable under this Act.

**8. Offences by Companies.**— (1) Where an offence under this Act has been committed by a company, every person, who, at the time when the offence was committed, was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such an offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or in connivance of, or is attributable to any neglect on the part of any Director, Manager, Secretary or other officer of the company, such Director, Manager, Secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**Explanation:**— For the purpose of this section,—

(a) “Company” means a body corporate and includes a firm or an association of individuals; and

(b) “Director” in relation to a firm means a partner in the firm.

**9. Recovery or Refund of Tax on Infrastructure.**— (1) If any amount on account of tax on infrastructure is found to be due from any person, without prejudice to any other mode of recovery, the same may be recovered as arrears of land revenue under the provisions of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969).

(2) Any amount paid in excess of infrastructure tax due to clerical error, typographical error or wrong assessment, the same shall be refunded to the concerned person/s on an application made by him to the competent authority, within a period of one year from the date of payment of the tax.

(3) In case of any revision in the plan, resulting in any addition or deletion of building area, then the tax on infrastructure levied on such building area shall be recovered or refunded, as the case may be, to the concerned person on an application made to the competent authority under this Act.

**10. Power to remove difficulties.**— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removal of the difficulty:

Provided that no such order shall be made after the expiration of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be, after it is made, be laid before the Legislative Assembly.

**11. Repeal and Saving.**— (1) The Goa Tax on Infrastructure Act, 1997 (Goa Act No. 12 of 1997) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Act shall be deemed to have been done or taken under this Act.

SCHEDULE  
(See section 3)

CLASSIFICATION OF LAND USE IN OUTLINE DEVELOPMENT PLAN (ODP)/ZONING PLANS	CATEGORY OF BUILDING OR STRUCTURE BUILT ON THE LAND MENTIONED IN OUTLINE DEVELOPMENT PLAN (ODP)/ZONING PLANS AND AS SPECIFIED IN COLUMN (1)	RATE OF TAX ON INFRASTRUCTURE PAYABLE PER SQUARE METER OF FLOOR AREA
(1)	(2)	(3)
Residential	(1) Residential building or structure which admeasures 100 square metre or below	Nil
	(2) Residential building or structure which admeasures 101 square metre or above	[Rs. 100/-]*
Commercial	(3) Commercial building or structure	[Rs. 250/-]*
Industrial	(4) Industrial building or structure	Rs. 100/-

CLASSIFICATION OF LAND USE IN REGIONAL PLAN		CATEGORY OF BUILDING OR STRUCTURE BUILT ON THE SAID LAND USE IN REGIONAL PLAN	RATE OF TAX ON INFRASTRUCTURE PAYABLE PER SQUARE METER OF FLOOR AREA
Settlement	Residential	(1) Residential building or structure which admeasures 100 square meter or less	Nil
		(2) Residential building or structure which admeasures 101 square metre or above	[Rs. 100/-]*
	Commercial	(3) Commercial building or structure	[Rs. 250/-]*
Industrial		(4) Industrial building or structure	Rs. 100/-

Secretariat,  
Porvorim-Goa.  
Dated: 2-9-2009.

V. P. SHETYE,  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).

\* Amended vide Notification No. 45/1/TCP-09/Pt file/3417 dated 18-9-2009 published in the Official Gazette, Series I No. 26 dated 24-9-2009.

## Town & Country Planning Department

### Notification

No. 45/1/TCP-09/PT File/3750

In exercise of the powers Act, 2009 (Goa Act 20 of 2009) the Government of Goa hereby makes the following rules namely:— conferred by clause (j) of section 2 read with sub-section (7) of section 3 of the Goa Tax on Infrastructure

**1. Short title and commencement.**— (1) These rules may be called the Goa Tax on Infrastructure (Appeal) Rules, 2009.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2. Definitions.**— In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Tax on Infrastructure Act, 2009 (Act 20 of 2009);

(b) “Section” means the section of the Act.

Words and expressions used in these rules but not defined herein shall have the same meanings as are respectively assigned to them in the Act.

**(3) Appeal against assessment.**— Any person aggrieved by an assessment of tax on Infrastructure made by the Competent Authority under sub-section (5) of section 3 of the Act may, within thirty days of communication of such assessment by the competent authority, prefer an appeal before the Chief Town Planner, Town and Country Planning Department, Government of Goa.

By order and in the name of the Governor of Goa.

*Morad Ahmad*, Chief Town Planner & ex officio Joint Secretary.

Panaji, 21st October, 2009.

The Goa Tax on Infrastructure  
(First Amendment) Act, 2013

(Goa Act 6 of 2013) [16-5-2013]

AN

ACT

to amend the Goa Tax of Infrastructure Act, 2009 (Goa Act 20 of 2009).

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure (First Amendment) Act, 2013.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) (hereinafter referred to as the principal Act),—

(i) clause (a) shall be re-numbered as clause (aa) and before clause (aa) so re-numbered, the following clause shall be inserted, namely:—

“(a) “built up area” means all areas which are built upon and essentially forming part of the building/buildings and includes,—

(i) floor area i.e. covered area of the building/buildings in all floor levels added together;

(ii) balcony/verandah/passages/lobby;

(iii) mezzanine floor;

(iv) swimming pool whether covered or uncovered;

(v) staircases including fire escape staircase, ramps (internal and/or external);

(vi) lift area at one level;

(vii) atrium/podium;

(viii) terraces at intermediate floors; and

(ix) equipment room, generator room, security room; but does not include areas of open terraces on the top most floor of

the building/buildings, un-storeyed porch, septic tanks, soak pits, sewage treatment plants, man holes, drainage, gutters, chambers, wells, fountains, steps, water tanks, sumps, rain water harvesting tanks, structures for handling/sorting of waste having a height of not more than 2.5 meters and having opening on at least two sides, pump house admeasuring an area not exceeding six square meters, swing frames, compounds and gates;”;

(ii) clause (d) shall be omitted;

(iii) after clause (i), the following clause shall be inserted:—

“(ia) “other building” means a building or structure other than residential building, commercial building or industrial building;”;

3. *Amendment of section 3.*— In section 3 of the principal Act,—

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) On any construction to be undertaken by any corporation or undertaking constituted under the Central or State enactment, or any State Government, or local bodies on any land specified in the Schedule hereto, there shall be levied and paid a service charge on infrastructure at the rates specified in the said Schedule.”.

(ii) in sub-section (4), for the word “tax”, wherever it occurs, the words “tax or service charge” shall be substituted;

(iii) in sub-section (5), for the word “tax”, wherever it occurs, the words “tax or service charge” shall be substituted;

(iv) for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) The tax and service charge collected by the Competent Authority shall be credited into the Government Treasury and shall be utilized for works identified by the Government, such as, provision of water, power and development of other physical infrastructure.”.

4. *Amendment of section 5.*— In the principal Act,—

(i) in section 5 and in any other sections, for the word “tax” wherever it occurs, the

words “tax or service charge” shall be substituted;

(ii) in section 5, for the words “industrial building”, wherever it occurs, the words “industrial building or other building” shall be substituted.

5. *Amendment of section 6.*— In sub-section (1) of section 6 of the principal Act,

for the words “industrial building, wherever it occurs, the words “industrial building or other building” shall be substituted.

6. *Substitution of the Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

“SCHEDULE

Rate of infrastructure tax payable, per square meter of built up area										
		(1)	(2)	(3)	(4)					
		Residential building		Commercial building	Industrial building	Other Buildings				
		(A)	(B)		(A)	(B)	(C)	(D)	(E)	
Type of area/land	Residential building or structure having a built up area which admeasures 100 sq. mts. or below	Residential building or structure having a built up area which admeasures 101 sq. mts. or above			Agriculture and allied structures	Agro based industrial buildings/structures including agro-tourism structures	Recreational and entertainment structures, structures associated with dance floors, amusement parks, gokarting tracks	Communication structures such as towers and the like whose built up area cannot be quantified	Buildings/structures not covered under (A) to (D)	
(1) <i>Category A</i> Coastal Panchayat areas and five major towns, namely, Panaji, Mapusa, Ponda, Mormugao and Margao	NIL	Rs. 200/-	Rs. 800/-	Rs. 250/-	25% of the rate applicable to residential building	50% of the rate applicable to industrial building	50% of the rate applicable to commercial building	Rs. 25,000/- per structure	Rs. 200/-.	
(2) <i>Category B</i> Other Municipal towns, Census towns and Village Panchayats adjoining or contiguous to the major towns of Panaji, Mapusa, Ponda, Mormugao and Margao	NIL	Rs. 200/-	Rs. 600/-	Rs. 250/-	25% of the rate applicable to residential building	50% of the rate applicable to industrial building	50% of the rate applicable to commercial building	Rs. 15,000/- per structure	Rs. 200/-.	

Rate of infrastructure tax payable, per square meter of built up area										
	(1)	(2)	(3)	(4)						
	Residential building	Commercial building	Industrial building	Other Buildings						
	(A)	(B)	(A)	(B)	(C)	(D)	(E)			
(3) <i>Category C</i> Other Village Panchayat areas	NIL	Rs. 200/-	Rs. 400/-	Rs. 250/-	25% of the rate appli- cable to residen- tial building	50% of the rate appli- cable to indus- trial building	50% of the rate appli- cable to commer- cial building	Rs. 10,000/- per struc- ture	Rs. 200/-.	
(4) Service charge for buildings con- structed by any corporation or under- taking constituted under the Central or State enactment, or any State Govern- ment, or local bodies, in land/area specified above	NIL	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate specified in respec- tive category above	75% of the rate speci- fied in respec- tive cat- egory above	75% of the rate appli- cable to resi- dential build- ing in respec- tive cat- egory above.	

Secretariat,  
Porvorim, Goa.  
Dated: 20-5-2013.

PRAMOD V. KAMAT,  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

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~~Planning Department within a area other than a planning area" shall be substituted;~~

~~(ii) for the expression "in respect of the planning area", the expression "in respect of the planning area or from the Chief Town Planner (Planning) or such officer as may be authorised by him by notification in the Official Gazette, in respect of such other area" shall be substituted.~~

~~Secretariat,  
Porvorim, Goa.~~

~~SUDHIR MAHAJAN  
Secretary to the  
Government of Goa  
Law Department  
(Legal Affairs).~~

~~Dated: 6-2-2018.~~

**Notification**

7/26/2017-LA

The Goa Tax on Infrastructure (Amendment) Act, 2017 (Goa Act 4 of 2018), which has been passed by the Legislative Assembly of Goa on 18-12-2017 and assented to by the Governor of Goa on 2-02-2018, is hereby published for the general information of the public.

*Sharad G. Marathe*, Addl. Secretary (Law).

Porvorim, 6th February, 2018.

**The Goa Tax on Infrastructure  
(Amendment) Act, 2017**

(Goa Act 4 of 2018) [02-02-2018]

AN

ACT

*further to amend the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure (Amendment) Act, 2017.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) in clause (k), after the expression "home for spastic/retarded children", the expression "or housing for locals under the Government Scheme" shall be inserted.

Secretariat,  
Porvorim, Goa.

SUDHIR MAHAJAN  
Secretary to the  
Government of Goa  
Law Department  
(Legal Affairs).

Dated: 06-2-2018.

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

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Panaji, 22nd September, 2022 (Bhadra 31, 1944)

SERIES I No. 25

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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Law  
Legal Affairs Division

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**Notification**

7/14/2022-LA

The Goa Tax on Infrastructure (Amendment) Act, 2022 (Goa Act 20 of 2022), which has been passed by the Legislative Assembly of Goa on 22-07-2022 and assented to by the Governor of Goa on 5-09-2022, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary  
(Law).

Porvorim, 22nd September, 2022.

The Goa Tax on Infrastructure (Amendment)  
Act, 2022

(Goa Act 20 of 2022) [5-09-2022]

AN

ACT

*further to amend the Goa Tax on  
Infrastructure Act, 2009 (Goa Act 20 of  
2009).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure (Amendment) Act, 2022.

(2) It shall come into force at once.

2. *Amendment of section 7.*— For section 7 of the Goa Tax on Infrastructure, 2009 (Goa Act 20 of 2009) (hereinafter referred as “Principal Act”), the following section shall be substituted, namely:—

“7.— Whoever contravenes the provisions of this Act shall, on conviction, be liable to pay a fine, twice the amount of tax or service charge payable under this Act.”

3. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (3) after the expression “resulting in any addition or deletion of building area”, the expression “resulting in any addition or deletion of building area, or in case of withdrawal of the building project,” shall be substituted.

Secretariat,  
Porvorim, Goa.  
Dated: 22-09-2022.

SANDIP JACQUES  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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**The Goa Tax on Infrastructure  
(Amendment) Act, 2025**  
(Goa Act 26 of 2025)

AN

ACT

[24/09/2025]

*further to amend the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure (Amendment) Act, 2025.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In section 3 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) The tax or service charge on infrastructure payable under sub-section (1) shall be assessed and collected by the Competent Authority in two installments, 50% at the time of issue of Technical Clearance/Development Permission and 50% at the time of issue of Completion Certificate/Order”.

Secretariat,  
Porvorim-Goa.  
Dated: 01-10-2025

SANDIP JACQUES  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

