

**LEGISLATIVE ASSEMBLY OF THE STATE OF GOA**

**The Goa Tax on Infrastructure  
(Amendment) Bill, 2022**

(Bill No. 14 of 2022)

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( To be introduced in the Legislative Assembly of the State of Goa )

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**GOA LEGISLATURE SECRETARIAT  
ASSEMBLY HALL, PORVORIM, GOA  
JULY, 2022**

The Goa Tax on Infrastructure (Amendment) Bill, 2022

(Bill No. 14 of 2022)

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BILL

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.

**Statement of Objects and Reasons**

The Bill seeks to amend section 7 of the Goa Tax on Infrastructure Act, 2009 (Goa Act 20 of 2009) so as to decriminalize the provision of imprisonment in section 7 of the said Act. The Bill also seeks to amend section 9 so as to make provision for refund of tax in case of withdrawal of building project.

**Financial Memorandum**

No financial implications are involved in this Bill

**Memorandum Regarding Delegated Legislation**

No delegated legislation is involved in this Bill.

Porvorim – Goa  
19<sup>th</sup> July, 2022

(Vishwajit P. Rane)  
Hon'ble Minister for TCP

Assembly Hall,  
Porvorim – Goa  
19<sup>th</sup> July , 2022

(Namrata Ulman)  
Secretary to the Legislative  
Assembly of Goa

**ANNEXURE**

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**Extracts of Section 7 and 9 of the Goa  
Tax on Infrastructure Tax Act, 2009  
( Act 20 of 2009)**

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**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 or service charge payable under this Act.

**9. Recovery or Refund of Tax or Service charge on Infrastructure.—** (1) If any amount on account of tax or service charge 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 or service charge 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 or service charge.

(3) In case of any revision in the plan, resulting in any addition or deletion of building area, then the tax or service charge 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.

Assembly Hall,  
Porvorim – Goa  
19<sup>th</sup> July , 2022

Namrata Ulman  
Secretary Legislature