

(Published in the Official Gazette Sr. I No.15 dated 12/07/1973)

Notification

LD/10/73

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent by the Administrator of Goa, Daman and Diu on 28/06/1973 and is hereby published for general information.

The Goa, Daman and Diu Barge Tax Act, 1973

(Act No. 10 of 1973) [28th June, 1973]

AN

ACT

to impose a tax on barges in the Union territory of Goa, Daman and Diu and for other matters connected therewith.

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

1. Short title, extent and commencement. - (1) This Act may be called the Goa, Daman and Diu Barge Tax Act, 1973.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall be deemed to have come into force on the 1st day of March, 1971.

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

(1) "barge" means every description of water craft mechanically propelled and which is used or is capable of being used as means of transport of minerals;

(2) "Government" means the Government of the Union territory;

(3) "prescribed" means prescribed by rules made under this Act;

(4) "quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October, or the first day of January, of each year; and the term "quarterly" shall be construed accordingly;

(5) "registered owner" means a person in whose name a barge is registered "under the Inland Steam Vessels Act, 1917;

(6) "tax" means the tax levied under this Act;

(7) "taxation authority" means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be taxation authority for the whole of the Union territory or for any area or areas thereof for the purposes of this Act;

(8) "tax licence" means a licence issued under section 5;

(9) "tax token" means a token issued under section 5 indicating therein the amount of tax which has been paid and includes a fresh tax token issued in place of the original token under this Act;

(10) "Union territory" means the Union territory of Goa, Daman and Diu;

(11) "year" means the financial year.

3. Levy of tax. - There shall be levied and collected on all barges used or kept for use in the Union territory, a tax at the rates fixed by the Government, by notification in the Official Gazette, but not exceeding the maximum rates specified in the Schedule to this Act.

4. Declaration and payment of tax. - (1) Every registered owner or person having possession or control of a barge in the Union territory shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

(2) The tax to which a registered owner or person having possession or control of a barge appears by such declaration to be liable under section 3 shall be paid by him, -

(a) for a year at the rate specified by the Government under section 3, or

(b) subject to the provisions contained in the Note to the Schedule to this Act, for one or more quarters.

(3) The tax shall be paid within such time and in such manner as may be prescribed.

(4) Where the amount of tax under sub-section (2) for any period of less than one year, contains a part of a rupee, then if such part is fifty paise or more, it shall be increased to one complete rupee and if such part is less than fifty paise, it shall be ignored.

5. Issue of tax token and tax licence. - (1) When a person pays the amount of tax leviable under section 3 in respect of a barge the taxation authority shall issue to such person, -

(a) a token, in the prescribed form, specifying therein the period for which such tax has been paid, and

(b) a tax licence, in the prescribed form, specifying therein the rate at which the tax is leviable and the period for which the tax has been paid:

Provided that whenever the tax payable under this Act is revised by the Government under section 3, it shall be the duty of the taxation authority to indicate in the tax licence the rate as so revised.

(2) No barge liable to tax under this Act shall be used or kept for use in the Union territory unless the registered owner or the person having possession or control of such barge has obtained a tax licence under sub-section (1) in respect of that period.

6. Additional declaration. - (1) When a barge used or kept for use in the Union territory is altered in such manner as to render the registered owner or the person who has possession or control of such barge liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (2), an additional declaration and shall, along with such additional declaration accompanied by the tax token and the tax licence in respect of such period pay to the taxation authority an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such barge.

(2) The additional declaration shall be in the prescribed form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time. .

(3) The additional declaration shall indicate clearly also the nature of alteration made in the barge.

(4) On receipt of the additional tax under sub-section (1), the taxation authority shall issue to the registered owner or the person who has possession or control of the barge, a fresh tax token in place of the original tax token and shall cause an entry of such payment to be made in the tax licence.

7. Payment of additional tax. - Where any barge in respect of which a tax for any period is payable or has been paid, is altered during such period as a result of which the capacity of the barge is increased in such a manner as to cause the barge to become a barge in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of such barge, shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the barge is altered an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh tax token in respect of the barge so altered.

Explanation. - In calculating the unexpired portion under this section any broken period in a month shall be considered as a full month.

8. Liability to pay arrears of tax of person succeeding to the ownership, possession or control of barges. - (1) If the tax leviable in respect of any barge remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such barge or has ceased to be in possession or control of such barge, the person to whom the ownership of the barge has been transferred or the person who has possession or control of such barge shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability of the person who has transferred the ownership or has ceased to be in possession or control of such barge to pay the said tax.

9. Refund of tax. -Where a tax on any barge has been paid for any period and it is proved to the satisfaction of the taxation authority that the barge has not been used during the whole of that period or a continuous part thereof not being less than six continuous months, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

10. Exemptions. - Where the Government is of opinion that it is necessary or expedient in the public interest so to do it may, by notification in the Official Gazette, and subject to such conditions as may

be specified in the notification, exempt either totally or partially any class of barges from the payment of the tax.

11. Penalty payable when tax not paid. - When any registered owner or any person who has possession or control of any barge used or kept for use in the Union territory is in default in making the payment of tax, the taxation authority may, by order, direct that in addition to the amount of arrears a sum not exceeding twice the quarterly tax in respect of such barge shall be recovered from him by way of penalty.

Provided that before giving such direction, the registered owner or such person shall be given a reasonable opportunity of being heard.

12. Arrears of tax and penalty recoverable as arrears of land revenue. -(1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 11 shall be recoverable in the same manner as an arrear of land revenue.

(2) The barge in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 11 or its accessories may be distrained and sold in pursuance of this section whether or not such barge or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

13. Power to issue and detain in case of non-payment of tax. - Without prejudice to the provision of sections 11 and 12, where any tax due in respect of any barge has not been paid as provided for by or under this Act, such officer or authority as may be prescribed, may seize and detain the barge in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he or it may consider necessary for the temporary safe custody of the barge, until the tax due in respect of the barge is paid.

14. Appeal - (1) Any person who is aggrieved by any order or direction of the taxation authority or any other officer or authority under this Act may file an appeal before the Administrative Tribunal constituted under the Goa, Daman and Diu Administrative Tribunal Act, 1965, in such manner, within such time and on payment of such fees as may be prescribed.

(2) Every appeal filed under sub-section (1) shall be heard in such manner as may be prescribed.

15. Power of the taxation authority to stop a barge. - The taxation authority or such officer, being a gazetted officer, as may be prescribed in this behalf may,

(a) enter any time between sunrise and sunset any premises where he has reason to believe that a barge is kept, or

(b) require the person who is in possession of a barge to stop such barge and cause it to remain stationary so long as may be reasonably necessary, for the purpose of satisfying itself or himself that the amount of tax due in accordance with the provision of this Act in respect of such barge has been paid or for carrying out such verification as may be prescribed.

16. Penalty. – Whoever –

(a) as a registered owner or otherwise, has the possession or control of any barge used or kept for use in the Union territory without having paid the amount of tax or additional tax, due in accordance with the provisions of this Act in respect of such barge, or

(b) makes a declaration or an additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the barge when required so to do under clause (b) of that section, shall, on conviction be punishable –

(i) with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such barge, and which may extend to a sum equal to the annual rate in respect of such barge; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such barge for two quarters, and which may extend to a sum equal to twice the annual rate in respect of such barge.

17. Cognizances of offence etc.- (1) No Court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made by the taxation authority or any officer authorised in this behalf by the Government by general or special order.

(2) Any offence punishable under this Act may, either before or after institution of the prosecution, be compounded by the taxation authority.

18. Protection of action done under the Act and bar to the jurisdiction. - (1) No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

(2) No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the taxation authority or any other officer or authority appointed under this Act.

19. Power to make rules. - (1) The Government may, by notification in the Official Gazette, make rules to carry out the purpose of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision such rules may provide for all or any of the following matters, namely: -

(a) the time within which, and the manner in which the tax shall be paid;

(b) the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under section 4 or section 6, as the case may be;

(c) the form of the tax token and the tax licence under sub-section (1) of section 5;

(d) the conditions subject to which refund of tax may be allowed under section 9;

(e) the officer or authority which may seize and detain a barge under section 13;

(f) the manner in which, the time within which and the fee on payment of which, an appeal may be filed and the manner in which such appeal shall be heard and decided under section 14;

(g) the officer who may exercise powers under section 15;

(h) any other matter which is to be, or may be prescribed.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before the Legislative Assembly of the Union territory, while it is in session, for a total period of thirty days which may be comprised in one session or two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees that the rule should not be made, the rule shall thereafter 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 under that rule.

[1][2][3][4][5][6][7][8]“SCHEDULE {(See Section 3)}	
Capacity of barge	Maximum annual rate per ton Rs.
(a) Less than 1000 tonnes	Rs. 100.00
(b) 1000 tonnes and above	Rs. 200.00

Note: When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount”.

[1] amended vide notification No. LD/Bill/10/76 dated 18/05/1976 published in Official Gazette Sr.1 No.9 dated 27/05/1976.

[2] amended vide notification No.1/20/86-ILD dated 29/4/1986 published in Extraordinary Official Gazette Sr.1 No.9 dated 02/6/1986.

[3] substituted vide notification No.7/16/93-LA dated 1/10/1993 published in Official Gazette Sr.1 No.29 dated 14/10/1993.

[4] substituted vide notification No.7-6-2000/LA dated 15/5/2000 published in Official Gazette Sr.1 No.6 dated 16/5/2000

[5] substituted vide notification No.D-12028/5/Part/1462 dated 23/6/2000 published in Official Gazette Sr.II No.15 dated 13/07/2000.

[6] substituted vide notification No.7/15/2004-LA dated 24/8/2004 published in Extraordinary Official Gazette Sr.1 No.21 dated 24/8/2004.

[7] substituted vide notification No.7/24/2009-LA dated 05/2/2010 published in Extraordinary Official Gazette Sr.1 No.45 dated 05/02/2010.

[8] substituted vide notification No.7/4/2012-LA dated 23/8/2012 published in Official Gazette Sr.1 No.21 dated 23/8/2012.

Department of Inland Waterways
Captain of Ports

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Notification

No. E-11029/Misc/B.S./2012-13/Barge Tax/2625

(Published in the Extraordinary No. 2 official Gazette Sr. II No.10 dated 10/06/2014)

Read: Notification No. E-11029/Misc/Budget Speech/2012-13/Barge Tax published in the Official Gazette, Series II No. 4 dated 29-04-2013.

In exercise of the powers conferred by Section 10 of the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973) (hereinafter referred to as the “said Act”) and in supersession of the Government Notification No. E-11029/Misc/BUDGET SPEECH/ /2012-13/Barge Tax dated 29-04-2013, published in the Official Gazette, Extraordinary, Series II No. 4 dated 29-04-2013, the

Government of Goa, being of the opinion that it is necessary and expedient in the public interest so to do, hereby exempts the barges which, prior to 11th day of September, 2012, were used exclusively for transportation of mineral ore in the waterways comprised within the State of Goa, from the payment to tax levied under Section 3 of the said Act, subject to the following conditions, namely:

- (i) the tax exemption can be availed only for the period w. e. f. 01-04-2013 to 31-05-2014;^[1]
- (ii) for claiming above tax exemption, the registered owner shall submit an Affidavit to the effect that his barge has not been used for the purpose of transportation of any type of goods since 11th day of September, 2012, till date of swearing of such Affidavit;
- (iii) for claiming above tax exemption, the registered owner shall submit the official log book for verification of transportation of goods to the Deputy Captain of Ports, Mormugao; and
- (iv) in case the registered owner uses or causes to be used his barge for transportation of any type of goods, he shall not be eligible for tax exemption under this Notification.

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

Capt. James Braganza,
Captain of Ports and ex officio Joint Secretary.

Panaji, 9th June, 2014.

[1] Corrected vide corrigendum No. E-11029/Misc/B.S./2012-13/Barge Tax/2745 dated 23/6/2014 published in Extraordinary Official Gazette Sr.II No.13 dated 26/06/2014.

Department of Inland Waterways
Captain of Ports

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Notification

No. E-11029/Misc/B.S./2012-13/Barge Tax/662

(Published in the Extraordinary official Gazette Sr. II No.47 dated 25/02/2015)

In exercise of the powers conferred by Section 10 of the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973) (hereinafter referred to as the "Said Act"), the Government of Goa, being of the opinion that it is necessary and expedient in the public interest so to do, hereby exempts the barges which, prior to 11th day of September, 2012, were used exclusively for transportation of mineral ore in the waterways comprised within the State of Goa, from the payment of tax levied under Section 3 of the said Act, subject to the following conditions, namely:—

- (i) the tax exemption can be availed only for the period w.e.f. 01-06-2014 to 31-03-2015 or till the mining activity resumes, whichever is earlier;
- (ii) for claiming above tax exemption, the registered owner shall submit an Affidavit to the effect that his barge has not been used for the purpose of transportation of any type of goods since 11th day of September, 2012, till date of swearing of such Affidavit;
- (iii) for claiming above tax exemption, the registered owner shall submit the official log book for verification of transportation of goods to the Deputy Captain of Ports, Mormugao; and
- (iv) in case the registered owner uses or causes to be used his barge for transportation of any type of goods, he shall not be eligible for tax exemption under this Notification.

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

Capt. James Braganza, Captain of Ports & ex officio Joint
Secretary.

Panaji, 25th February, 2015.

Department of Inland Waterways
Captain of Ports

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Notification

No. E-11029/Misc/Budget Speech/2015-16/Barge Tax

(Published in the Extraordinary official Gazette Sr. II No.15 dated 15/07/2015)

Read: - (1) Notification No.E-11029/Misc/Budget Speech/2012-13/Barge Tax dated 29/4/2013,
published in the Official Gazette, Extraordinary, Series II No.4 dated 29/04/2013.
(2) Notification No. E-11029/Misc/B.S./2012-13/Barge Tax/2625 dated 09-06-2014,
published in the Official Gazette, Extraordinary No.2, Series II No.10 dated 10-06-2014
and corrigendum No. E-11029/Misc/B.S.2012-13/Barge Tax/2745 dated 23-06-2014,
published in the Official Gazette, Series II No. 13 dated 26-06-2014.
(3) Notification No. E-11029/MISC/B.S./2012-13/Barge Tax/662 dated 25-02-2015
published in the Official Gazette, Extraordinary No. 4, Series II No. 47 dated 25-02-2015.

In exercise of the powers conferred by Section 10 of the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973) (hereinafter referred to as the "Said Act"), the Government of Goa, being of the opinion that it is necessary and expedient in the public interest so to do, hereby further exempts the barges which, prior to 11th day of September, 2012, were used exclusively for transportation of mineral ore in the waterways comprised within the State of Goa, from the payment of tax levied under Section 3 of the said Act, subject to the following conditions, namely:—

- (i) the tax exemption can be availed till the date of resumption of the mining activity in the State of Goa, and thereafter, the barge owners shall pay such tax on pro-rata basis for the remainder of the period of this financial year.
- (ii) for claiming above tax exemption, the registered owner shall submit an Affidavit to the effect that his barge has not been used for the purpose of transportation of any type of goods since 11th day of September, 2012, till date of swearing of such Affidavit;
- (iii) for claiming above tax exemption, the registered owner shall submit the official log book for verification of transportation of goods to the Deputy Captain of Ports, Mormugao; and
- (iv) in case the registered owner uses or causes to be used his barge for transportation of any type of goods, he shall not be eligible for tax exemption under this Notification.

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

Capt. James Braganza, Captain of Ports & ex officio Joint
Secretary.

Panaji, 13th July, 2015.

Department of Inland Waterways
Captain of Ports

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Notification

No. E-11209/MISC/Budget Speech/2015-16/Barge Tax

(Published in the Extraordinary official Gazette Sr. II No.51 dated 23/03/2017)

In exercise of the powers conferred by Section 10 of the Goa, Daman and Diu Barge Tax Act, 1973 (Act No. 10 of 1973) (hereinafter referred to as the "Said Act"), and in supersession of the Government Notification No. E-11029/MISC/Budget Speech/ /2015-16/Barge Tax dated 13-7-2015, published in the Official Gazette, Extraordinary No. 2, Series II No. 15 dated 15-7-2015, the Government of Goa, being of the opinion that it is necessary and expedient in the public interest so to do, hereby exempts the barges, which prior to the 11th day of September, 2012 were used exclusively for transportation of mineral ore in the waterways comprised within the State of Goa, from the payment of tax levied under Section 3 of the said Act, subject to the following conditions, namely: -

- (i) the tax exemption can be availed for the financial year 2016-2017 i.e. w.e.f. 1st April, 2016 to 31st March, 2017;
- (ii) for claiming above tax exemption, the registered owner shall submit an Affidavit to the effect that since the 11th day of September, 2012 till date of swearing of such Affidavit, the barge is in his continuous possession and it has not been used for purpose of transportation of any type of goods or for any other purpose;
- (iii) in case the barge is utilized for the transportation of goods or any other purpose, then the barge owner shall pay such tax on pro-rata basis for the remainder of the period of the financial year 2016-17;
- (iv) for claiming above tax exemption and for payment of barge tax on pro-rata basis, the registered owner shall submit the official log book for verification to the Deputy Captain of Ports, Mormugao;

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

Capt. James Braganza,
Ex-officio Joint Secretary (Captain of Ports).

Panaji, 23rd March, 2017.

Goa, Daman and Diu Barge Tax Rules, 1975

(Published in the Official Gazette Sr. I No.2 dated 10/4/1975)

GOVERNMENT OF GOA, DAMAN AND DIU

Industries and Power Department

Notification

1-440-72-IPD

In exercise of the powers conferred by Section 19 of the Goa, Daman and Diu Barge Tax Act, 1973 (10 of 1973), the Government of Goa, Daman and Diu hereby makes the following rules, namely: -

1. Short title and commencement. - (1) These rules may be called the Goa, Daman and Diu Barge Tax Rules, 1975,

(2) They shall come into force at once.

2. Definition. - In these rules, unless the context otherwise requires –

(a) "Act" means the Goa, Daman and Diu Barge Tax Act, 1973 (10 of 1973) ;

^[1] "(aa) "Administrative Tribunal" means the Administrative Tribunal constituted under the Goa, Daman and Diu Administrative Tribunal Act, 1965 (Act No.6 of 1965);"

(b) "Calibration of Barge" means the carrying capacity of the barge with reference to its structural strength, reserve buoyancy and safe working height above water level.

(c) "Capacity of the barge" means the dead weight carrying capacity of the barge;

(d) "Form" means a form appended to these rules;

(e) "Section" means a section of the Act;

(f) "tonne" means a metric tonne.

3. Declaration. - (1) Every registered owner or person having possession or control of a barge already in use in the Union Territory shall, before the expiry of 60 days from the date of coming into force of these rules, fill up and sign a declaration in Form "A" and send it by registered post or present it in person or by an agent to the Taxation Authority.

(2) In case of a new barge or in case of a barge registered outside the Union territory the registered owner or the person having possession or control of such barge shall, before the barge is put to use in the inland waters of the Union Territory, fill up and sign the declaration in Form "A" and deliver the same to the Taxation Authority.

(3) A fresh declaration shall be made every time the payment of tax is made.

(4) The Form of declaration shall be obtained from the Taxation Authority and the declaration shall be delivered alongwith the tax licence by the registered owner either in person or through an agent or by post to the Taxation Authority.

4. Additional declaration. - After submitting the declaration in Form "A", if the barge is so altered as to change her carrying capacity, the person responsible to submit the declaration in Form "A" shall

within 30 days of carrying out such alteration, sign and deliver a declaration in Form "B" to the Taxation Authority.

5. Special declaration. - The Taxation Authority on receiving information that any person keeps a barge for use in the inland waters of the Union Territory, may require him to fill up, sign and deliver a declaration in Form "A" and may serve upon him a notice in Form "C". This notice may be sent to the person by post or may be served upon him in person, or, if service cannot be made upon him in person, upon any adult male member or a servant of his family. If the notice cannot be served in the manner aforesaid it may be served by affixing it to some conspicuous part of his place of residence or business and in such other manner as the Taxation Authority may deem fit.

6. Levy of tax. - Every owner or the person having possession or control of a barge in the Union Territory shall pay to the Government a tax at the rates specified in the table below:

TABLE	
Capacity of barge	Rate of Tax payable per annum per tonne
Less than 100 tonnes	Rs. 3.50
100 tonnes and less than 200 tonnes	Rs. 5.00
200 tonnes and less than 350 tones	Rs. 6.00
² [“350 tonnes and above	{Rs. 15.00} Rs.16.50 per annum per tonne
650 tonnes and less than1000 tonnes	Rs. 18.00 per annum per tonne
1000 tonnes and above	Rs. 20.00 per annum per tonne".

Note: When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount.

Provided that the tax payable on such barge for the month of March, 1971 shall be the amount equal to one twelfth of the annual amount of tax payable on such barge.

7. Calibration of barge for levy of Tax. -For the purpose of levy of tax, the Taxation Authority ^[3]shall within fifteen days of Survey under the Inland Vessel Act, 1917” require the barge to be callibrated.

^[3]“**7A. Penalty for failing to calibrate barge as required under rule 7.** – If any person contravenes the provision of rule 7, fine of Rs. 100/- shall be imposed which shall be paid within 10 days from the date of receipt of the order of the Taxation Authority by the person concerned. For any subsequent delay in callibrating the barge, a further fine of Rs. 100/- each for every fifteen days or fraction thereof shall be imposed.

8. Mode of payment. - The tax shall be paid in advance either in cash or by Treasury challan in the office of Taxation Authority as under:

a) For the period from 1-3-1971 to 30-6-1975 within a period of six months from the date of coming into force of these rules and

b) For the subsequent period in the manner stipulated below:

i) For the quarter July-September, before 30th June.

ii) For the quarter October-December, before 30th September.

iii) For the quarter January-March, before 31st December.

iv) For the quarter April-June, before 31st March.

v) For the newly registered barge on the date of its registration in respect of the quarter in which it is registered and subsequently in the manner specified in paras (i) to (iv).

vi) For a barge not registered in the Union Territory, before it starts plying in the Inland waters of the Union Territory;

Provided that the tax for the barges under (v) and (vi) above shall be charged for the whole quarter in which they are put to use.

9. Issue of tax licence and Tax Token.-When a person pays an installment of tax or satisfies the Taxation Authority that he has been exempted from the payment of tax under Section 10 of the Act, the Taxation Authority shall issue a tax licence and a Tax token in Form "D" and "E", respectively, to such person and shall enter in the token the amount paid or the word 'EXEMPT' as the case may be.

10. Penalty for failure to pay tax. - (1) Before imposing a penalty under ^[1]"section 11" of the Act, the Taxation Authority shall call upon the person concerned to show cause why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and a finding with a brief statement of his reasons for the findings.

(2) Any penalty so imposed shall be paid alongwith tax due within 10 days from the receipt of the order of the Taxation Authority by the person concerned.

11. Power to seize and detain in case of non-payment of tax, -The Captain of Ports or the Deputy Captain of Ports or any other person duly authorised in writing by either of them may seize and detain any barge in respect of which tax is due under the Act, until the tax due in respect of the barge is paid.

12. Display of tax licence. -No person shall ply or cause to be plied any barge unless a valid tax licence is displayed in a conspicuous part of the barge.

13. Duplicate of Tax Token or Tax Licence. - (1) Any holder of tax token or tax licence which has been lost or destroyed or defaced or torn, may apply to the Taxation Authority for the issue of a duplicate tax token or tax licence, as the case may be, and the Taxation Authority shall, if he is satisfied, after making enquiries that a duplicate may properly be issued, issue a duplicate token or licence.

(2) Duplicate token or licence shall bear the words "duplicate" in bold red letters written or stamped across it.

(3) Fee for issue of a duplicate token and duplicate licence shall be Rupees five and Rupees ten, respectively.

^[4]**14. Declaration of non-use.**-The registered owner of, or any person who has possession or control of a barge without intending to use or keep for such use a barge in the inland waters of the Union Territory and desiring to be exempted from payment of tax on that account shall, before the commencement of the quarter referred to in rule 8 and during which the barge is not intended to be used, submit a declaration in Form 'F' to the Taxation Authority alongwith the tax licence and the tax token and giving the complete address where the barge shall be kept."

15. Refund of Taxes. - (1) Any person claiming a refund under Section 9 or on the ground that he has paid more tax than is due from him, shall submit an application to the Taxation Authority stating the ground on which the refund is claimed.

(2) Every such application shall be accompanied by the tax licence and tax token issued in respect of such barge.

16. Certificate of refund. - (1) If on receipt of an application under Rule 15 the Taxation Authority, after making such inquiry as he deems necessary, is satisfied that a refund is admissible, he shall calculate the amount of refund due and issue to the applicant the licence after making entries thereon of any refund admitted together with a fresh tax token if the tax on the barge is levied at a rate different from that at which it was originally levied. If the rate of Tax is not altered, the original Tax token shall be returned to the applicant.

(2) The Taxation Authority shall also issue a certificate of refund in Form 'H';

(3) If refund is not sanctioned, the Taxation Authority shall inform the applicant accordingly, stating the grounds of refusal.

17. Scale of refund. - Where a tax on any barge has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the barge has not been used during the whole of that period or a continuous part thereof not being less than six continuous months, refund shall be made according to the following scale: ___

a).When tax has been paid for a quarter and the barge has not plied for the full quarter	80% of the tax paid
b) When the tax has been paid for a full year and	
i) The barge has not plied for not less than six months	40% of the tax paid.
ii) The barge has not plied for the full year	80% of the tax paid.

^[1]**18. Appeal.** – (1) Every appeal under section 14 of the Act shall be made in the form of petition addressed to the Administrative Tribunal and the decision of the said Administrative Tribunal thereon shall be final.

(2) The petition of appeal shall be presented in person or through a legal practitioner or a recognised agent or may be sent by registered post.

(3) Every petition shall state succinctly the grounds on which the order appealed from is attacked and shall bear the signature or thumb impression of the appellant or applicant and shall also contain a brief statement of facts on which the appellant or applicant relies in support of his appeal or petition and the grounds of his objection to the order against which the appeal or petition is made. It shall further be accompanied by necessary document in proof of payment of tax and the penalty, if any, and that may be due as per the order passed by the Taxation Authority or any other officer or authority under the Act.

19. Limitation. - (1) Every petition of appeal shall be filed within sixty days of the date of the order appealed against.

(2) In computing the period of limitation, the provisions of sections 4, 5 and 12 of the Limitation Act, 1963 shall, so far as they are applicable, apply to all the petitions of appeal or application.

20. Court Fee. -Every memorandum of appeal or application to the Administrative Tribunal made under the Act, shall bear a Court Fee Stamp of Rs. 50/-.

21. Fees for copies.- (1) The following fee shall be payable by person desirous of obtaining any copy from the records maintained under the Act and the Rules.

(a) certificates of receipt of cash or duplicate copy of challan	----	Rs. 2/-
(b) copy of final original order passed by the taxation authority or any other officer or authority under the Act	----	Rs. 5/-
(c) copy of final order passed on appeal	----	Rs. 5/-
(d) copy of any application, objection, petition, affidavit or statement made by a party or witness	----	Rs. 5/-

(2) The fee payable under this rule may be paid in such manner as the Government may from time to time determine. Pending such determination, the fee may be paid in the form of court fee stamps.

22. Procedure to be followed by the Administrative Tribunal in deciding appeals. - The Administrative Tribunal in deciding appeal under the Act shall have the same powers and shall follow the same procedure provided for in this behalf in the Goa, Daman and Diu Administrative Tribunal Act, 1965 (Act No. 6 of 1965) as if the appeal was filed under the said Act.

23. Savings. - These rules shall also apply to all the appeals pending immediately before the commencement of the Goa, Daman and Diu Barge Tax (Amendment) Rules, 1978 and the requirement, if any, to be carried out in accordance with these rules shall be complied with by the appellant within thirty days from the date of coming into force of the said Rules."]

FORM 'A'

(Seer rule 3 of the Goa, Daman and Diu Barge Tax Rules 1975)

Declaration

Date:

The Taxation Authority,
Panaji/Mormugao.

Dear Sir,

Subject: Application for issue of tax token and tax licence for m. v. _____,
O. No. _____ of _____

I/We _____ of _____ owner(s) of the barge _____ request that tax token and tax licence under the Goa, Daman and Diu Barge Tax Rules, 1975 may be issued in respect of the barge for the quarter/year ending _____

The particulars of the barge are as under:

1. Name of barge: _____, 2. Official No. _____, 3. Port of Registry: _____ 4. Gross Tonnage _____, 5. Name and address of owners: _____ 6. Carrying capacity: _____ Tonnes.

* The tax in respect of the barge for the quarter ending _____ has been paid under challan No. _____.

* The barge is newly built and has not started to ply in the Inland Waters of Goa, Daman and Diu.

I/We undertake to produce the Certificate of Registration of the barge, if required by you.

Yours faithfully,

Owner

*Strike off whichever is not applicable.

FORM 'B'

(See rule 4 of the Goa, Daman and Diu, Barge Tax Rules, 1975)

Additional Declaration

Date:

To
The Taxation Authority,
Panaji/Mormugao.

Dear Sir,

I/We _____ of owner(s) of the barge _____ OfficialNo. _____ hereby report that the following alterations have been carried out on the barge on _____. I/We therefore apply for issue of fresh tax token for the additional tax for the quarter/year ending _____ and/or registration of the alterations in the tax licence, as required.

Particulars of alterations: -

The gross tonnage of the vessel is now _____ and her carrying capacity is now _____ Tonnes.

Yours faithfully,

Owner

FORM 'C'

(See Rule 5 of the Goa, Daman and Diu Barge Tax Rules, 1975)

Special Notice

To

-----,
-----.

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every barge kept by you for use, and to pay the tax due on every such barge before the expiration of 14 days from the date of service of this notice.

Failure to deliver the declaration or to pay tax will render you liable for a penalty under the Goa, Daman and Diu Barge Tax Act, 1973.

Signature of Taxation Authority.

FORM 'D'

(See rule 9 of the Goa, Daman and Diu Barge Tax Rules, 1975)

(In Booklet Form)

Cover page (Outer)

CAPTAIN OF PORTS ORGANISATION

Goa, Daman and Diu

Tax Licence

s.m./m.v . _____,

Note: This tax licence shall be kept on board the vessel and available for inspection at all times.

Inside cover page (blank)

1st page:

GOVERNMENT OF GOA, DAMAN AND DIU

Captain of Ports Organisation

Tax Licence No _____

Name of vessel: _____ Official No. _____

Port of Registry: _____ Gross tons: _____

Name and address of owner: _____

Carrying capacity: _____

Issued at Panaji/Mormugao, This ____ day of ____ 19__.

Taxation Authority
Government of Goa, Daman and Diu
Panaji/Mormugao.

Pages 2, 3 and 4.

(Endorsements)

Pages 5 to _____

No. _____

1) Barge tax of Rs. _____ P. in respect of the barge described at page 1, paid under challan No. _____ of _____ at the rate of Rs. _____ per ton _____ 19__.

This licence is valid for the quarter/year ending _____

Panaji/Mormugao ____ day of ____ 19__

Taxation Authority
Government of Goa, Daman and Diu
Panaji/Mormugao

Office Stamp

2) Barge tax of Rs _____ P. in respect of the barge described at page 1, paid under challan No _____ of _____ at the rate of Rs. _____ per ton _____ 19__

This licence is valid for the quarter/year ending _____

Panaji/Mormugao ____ day of ____ 19__

Taxation Authority
Government of Goa, Daman and Diu
Panaji/Mormugao

Office Stamp

Nos. 3 to 4: Same as 2.

Back Cover: Outside and inside: Blank.

FORM 'E'

(See rule 9 of the Goa, Daman and Diu Barge Tax Rules, 1975)

Tax Token

GOVERNMENT OF GOA, DAMAN AND DIU

सत्यमेव जयते

TAX TOKEN No.

Period ending

Barge No.

Rs. Ps. Book No.

Receipt No.

Taxation Authority

DEPARTMENT OF CAPTAIN OF PORTS

FORM 'F'

(See rule 14(1) of the Goa, Daman and Diu Barge Tax Rules, 1975)

Declaration of Non-use

Form of intimation of non-use in respect of a Barge.

I/We _____ residing at/having principal place of business at _____ registered owner/person in possession or control of Barge _____ in respect of which tax has been paid upto _____ to the Taxation Authority _____ hereby that I/We shall not use or keep for use in Goa/Daman/Diu the said barge during the period from _____ to _____ and I further declare that I shall keep the barge during the aforesaid period at following place, namely _____ (here insert full address of the place where barge is kept) and that I shall not remove it from that place without the previous permission of the Taxation Authority.

Signature of the Applicant.

[⁵FORM 'G']

FORM 'H'

(See Rule 16 of the Goa, Daman and Diu Barge Tax Rules, 1975)

Certificate of refund

To
The Treasury Officer,

Sir,

I, ----- Taxation Authority, Panaji/Mormugao, hereby certify that Shri/Sarvashri ----- having paid on ----- the amount of Rs. ----- as tax on the barge ----- bearing No. ----- for ----- is entitled to a of refund of Rs. ----- on account of reasons mentioned at item No. ----- of the following items:

- (1) That the said barge ----- O. No ----- has been exempted from payment of tax on account of "non-use".
- (2) That he/they/has/have been issued registration of the barge -----
- (3) That the barge ----- is liable to tax at a lower rate.
- (4) That he/they has/have paid more tax than is due from him/them. A note of refund has been made on the original document.

Please pay to ----- Rupees ----- (in words)/Rs. ----- (in figures) on account of the refund.

Date:

Signature of Taxation Authority

By order and in the name of the Lt, Governor of Goa,
Daman and Diu.

P. Noronha,
Under Secretary,
Industries and Labour Department.

Panaji, 20th March, 1975.

[1] Amended/ substituted/ inserted vide Notification No.IPD-10264-76 dated 28/4/1978 published in Official Gazette Series I No.6 dated 11/5/1978.

[2] Inserted vide Notification No.1/20/86-ILD dated 29/4/1986 published in Extraordinary Official Gazette Series I No.9 dated 02/06/1986

[3] Substituted /inserted vide Notification No.1/20/86-ILD dated 16/10/1986 published in Official Gazette Series I No.31 dated 30/10/1986.

[4] Substituted vide Notification No.IPD/7006/8th Report-C.D.L/78 dated 12/03/1979 published in Official Gazette Series I No.51 dated 22/03/1979

[5] Form 'G' omitted/deleted vide Notification No.IPD/7006/8th Report-C.D.L/78 dated 12/03/1979 published in Official Gazette Series I No.51 dated 22/03/1979