

GOA, DAMAN AND DIU ENTERTAINMENT TAX ACT, 1964

(c) 'cable television' means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a central system called the 'headend' and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder;] or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lumpsum, but where the Commissioner is of opinion that the payment of a lumpsum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable. Where a proprietor or person, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, then, the proprietor or person and the person succeeding shall jointly and severally be liable to pay the tax including any penalty/interest due from the proprietor or person under this Act up to the time of such transfer, disposal or change, whether such tax including any penalty/interest has been assessed before such transfer, disposal or change but has remained unpaid or is assessed thereafter. Re-assessment of turnover escaping assessment, under assessed, etc. (1) If a proprietor or a person has been assessed under section 6A for any year or part thereof and where for any reason the whole or any part of the turnover of receipts in respect of that year or part thereof has escaped assessment, or has been under-assessed or assessed at a lower rate, or any deduction has been wrongly made, then, the Commissioner may, at any time within three years of the end of that year, after giving the proprietor or the person a reasonable opportunity of being heard, proceed to assess or re-assess, to the best of his judgment, the amount of tax due from such proprietor or person: (c) failed to disclose any transaction of receipt or has failed to furnish returns by the prescribed date or has failed to show in the return the appropriate liability to pay tax or has failed to disclose fully and truly all material facts necessary for the proper and correct quantification of the tax liability, then the Commissioner may after giving the proprietor or person an opportunity of being heard, by an order in writing, impose upon the proprietor or in addition to any tax assessed or person by way of penalty, re-assessed or found due in appeal or revision or rectification proceedings, as the case may be, a sum not exceeding one and a half times the amount of tax so assessed or re-assessed or found due in the appeal or revision or rectification proceedings] 9B. Returns, etc. to be confidential.— (1) All particulars contained in any statement made, returns furnished or accounts or documents produced in accordance with this Act or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything to the contrary contained in any other law relating to evidence, no Court shall, save as aforesaid, be entitled to require any employee of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof. 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table sauornes any other sauornes be •segs,ed frot eac]bl czllendlu: Note: (a) The above registration/renewal fees are payable yearly as per class or entertainment. (b) The hoteliers registered under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) shall be exempted from payment of registration fees separately under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964). (c) [Any part of the year to be considered as full year for the purpose of payment of registration/renewal charges, however, no renewal charges shall be payable in respect of the registration certificate which is expiring on the 31 st day of March, 2017] (d) For change in ownership or succession of business during the year, the registration fees are to be paid afresh. (e) 79[Omitted] Secretariat Annexe, Panaji-Goa. Dated: 31 st August, 2006 U. V. BARRE, Secretary to the Govt. of Goa, Law Department (Legal Affairs)

