

(iii) any law for the time being in force, dealing with the acquisition of land by the Government:

Provided further that where the person acquiring the right is a minor or otherwise disqualified, his guardian or other person having charge of his property shall make the report to the Mamlatdar of Taluka.

*Explanation I.*— The rights mentioned above include a mortgage without possession, but do not include an easement or a charge not amounting to a mortgage of a kind specified in section 100 of the Transfer of Property Act, 1882 (Central Act 4 of 1882).

*Explanation II.*— A person in whose favour a mortgage is discharged or extinguished, or lease determined, acquires a right within the meaning of this section.

*Explanation III.*— For the purpose of this Chapter the term “Mamlatdar of Taluka” includes Joint Mamlatdar; and in case of City Survey Records, the Inspector of Surveys and Land Records.

(2) The provisions of sub-section (6A) and (6B) of section 32 shall mutatis mutandis apply for amending any entry in the Table in sub-section (1).”.

6. *Amendment of section 102.*— In section 102 of the principal Act, for the words “send intimation to the Talathi of the village in which the land is situate and”, the expression “collect the mutation fees as specified in section 96 and send intimation” shall be substituted.

7. *Insertion of new section 108A.*— After section 108 of the principal Act, the following new section shall be inserted, namely:—

“108A. *Issue of identification certificate for survey numbers and corresponding certificates in respect of survey records.*— The Director of Settlement and Land Records or any other officer authorised by the Government by a notification in the Official Gazette, may issue identification certificate for survey numbers or corresponding certificate in respect of survey records on payment of such fees and in such manner as may be prescribed”.

8. *Repeal and saving.*— (1) The Goa Land Revenue Code (Amendment) Ordinance, 2016 (Ordinance No. 1 of 2016) is hereby repealed.

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

Secretariat,  
Porvorim-Goa.  
Dated: 12-09-2016.

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

—————  
**Notification**

7/15/2016-LA

The Goa Value Added Tax (Ninth Amendment) Act, 2016 (Goa Act 17 of 2016), which has been passed by the Legislative Assembly of Goa on 10-8-2016 and assented to by the Governor of Goa on 29-8-2016, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).  
Porvorim, 12th September, 2016.

—————  
**The Goa Value Added Tax (Ninth Amendment) Act, 2016**

(Goa Act 17 of 2016) [29-8-2016]

AN

ACT

*further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Ninth Amendment) Act, 2016.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), in sub-section (4),—

(i) in clause (ii), for the letters and figures “Rs. 1,00,000/-”, the letters and figures “Rs. 5,00,000/-” shall be substituted;

(ii) in clause (iii), for the letters and figures “Rs. 5,00,000/-”, the letters and figures “Rs. 10,00,000/-” shall be substituted.

3. *Amendment of section 10.*— In section 10 of the principal Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

“(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3), shall be carried over as an input tax credit to the subsequent period upto the end of the respective financial year and if there is any unadjusted input tax credit thereof, the same shall be refunded in the prescribed manner within a period of three months from the date of filing of the last quarterly return of the respective financial year or from the date of filing an application by the dealer claiming such refund, whichever is later.

(2A) Any dealer, who has applied for carry forward of excess input tax credit after coming into force of the Goa Value Added Tax (Sixth Amendment) Act, 2012 and has been allowed to carry forward the same by an order in writing, may instead of availing the benefit of carry forward, claim refund of the amount allowed to be carried forward under sub-section (2) by making an application within six months from the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016.

(2B) The dealer who has not applied for carry forward of excess input tax credit after coming into force of the Goa Value Added Tax (Sixth Amendment) Act, 2012, he also may claim refund under sub-section (2)

by making an application within six months from the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016 and he shall be assessed for the respective financial year and the amount of the excess input tax credit as may be determined in the assessment shall be allowed to be refunded to him.

(2C) The dealer who is claiming excess input tax credit at the end of financial year but does not apply for refund, he shall be assessed for the respective financial year and such amount of the excess input tax credit as may be determined in the said assessment shall be allowed to be carried forward.”.

4. *Amendment of section 35.*— In section 35 of the principal Act, for sub-section (4), the following sub-sections shall be substituted, namely:—

“(4) No appeal under sub-section (2) shall be entertained by the Appellate Authority, unless such appeal is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and ten percent of the disputed amount of tax, interest and penalty, that may be due:

(4A) The provisions of sub-section (4) shall be applicable also to any appeal pending before the Appellate Authority on the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016 and the appellant shall make payment as aforesaid within a period of 120 days from such commencement, failing which, such appeal shall stand abated.”.

Secretariat,  
Porvorim-Goa.  
Dated: 12-09-2016.

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

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