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SERIES I No. 1

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

SUPPLEMENT

Goa Legislature Secretariat

LA/LEGN/2025/3284

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Employment Exchanges (Compulsory Notification of Vacancies) (Goa Amendment) Bill, 2025

(Bill No. 07 of 2025)

A

BILL

further to amend the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 (Central Act No. 31 of 1959), as in force in the State of Goa.

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 Employment Exchanges (Compulsory Notification of Vacancies) (Goa Amendment) Act, 2025.

(2) It shall come into force at once.

2. *Amendment of Section 5.*— In Section 5 of the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 (Central Act No. 31 of 1959), as in force in the State of Goa (hereinafter referred to as the “principal Act”), in sub-section (2) for the words, “such information” the expression “any further information, including information in respect of job-fairs, jobs likely to be created in next six months, details of employees recruited against notified vacancies, status of candidates sponsored by employment exchange including information of candidates not selected from sponsored list etc., after one month from the date of issue of appointment orders/letters to the selected candidates” shall be substituted.

3. *Amendment of Section 7.*— In Section 7 of the principal Act,

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) If any employer fails to notify to the employment exchanges prescribed for the purpose, any vacancy in contravention of sub-section (1) or sub-section (2) of Section 4, he shall be punishable with fine as specified in the Table below.

TABLE

Number of workmen employed in the establishment	For first offence	For the second offence	For third or subsequent offence
1 to 50	Fine of Rs. 5,000/-	Fine of Rs. 10,000/-	Fine of Rs. 15,000/-
51 to 100	Fine of Rs. 10,000/-	Fine of Rs. 15,000/-	Fine of Rs. 20,000/-
101 to 400	Fine of Rs. 15,000/-	Fine of Rs. 20,000/-	Fine of Rs. 25,000/-
More than 400	Fine of Rs. 20,000/-	Fine of Rs. 25,000/-	Fine of Rs. 30,000/-

”;

(ii) in sub-section (2), for the words “two hundred and fifty rupees” and “five hundred rupees”, the words “two thousand rupees” and “five thousand rupees” shall be respectively substituted.

Statement of Objects and Reasons

The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 (Central Act No. 31 of 1959) (hereinafter referred to as the “said Act”) as of now has a penal provision of five hundred rupees for not notifying the vacancies to the local Employment Exchange.

There has been considerable rise in the number of vacancies in different establishments in the State. Sometimes these vacancies are not notified to employment exchange under the pretext of non-applicability of the said Act or wherever applicable employers fail to notify to the local Employment Exchange and or conduct interviews out-side the State for the vacancies in their establishments, whereby the locals are deprived from the opportunities to appear for the interviews and prove their skill. Non-notifying of vacancies to employment exchange also becomes violation of the provisions of the said Act.

In order to give more opportunities to the local youths by sponsoring the names against the notified vacancies by different establishments and to discourage the instances of conducting interviews out-side the State without notifying the vacancies to the local employment exchange, it is considered necessary to carry out the amendments to certain provisions of the said Act, to make the said Act more stringent.

Accordingly, it is proposed to carry out amendment to sub-section (2) of Section 5 of the said Act so as to enable the State Government to seek additional information from Employers in respect of job fair, jobs likely to be created in next six months, details of employees recruited against notified vacancies, status of candidates sponsored by employment exchange including information of candidates not selected from sponsored list etc.

The Bill also seeks to increase the quantum of penalties by carrying out amendment to Section 7 of the said Act.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim—Goa.
24th March, 2025,

(ATANASIO MONSERRATE)
Minister for Labour and Employment

Assembly Hall,
Porvorim, Goa.
24th March, 2025.

(NAMRATA ULMAN)
Secretary to the Legislative
Assembly of Goa.

ANNEXURE

Extract of the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

1. *Short title, extent and commencement.*— (1) This Act may be called the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959.

(2) It extends to the whole of India¹ * * *.

(3) It shall come into force in a State on such date² as the Central Government may, by notification in the Official Gazette, appoint in this behalf for such State and different dates may be appointed for different States or for different areas of a State.

5. *Employers to furnish information and returns in prescribed form.*— (1) After the commencement of this Act in any State or area thereof, the employer in every establishment in public sector in that State or area shall furnish such information or return as may be prescribed in relation to vacancies that have occurred or are about to occur in that establishment, to such employment exchanges as may be prescribed.

(2) The appropriate Government may, by notification in the Official Gazette, require that from such date as may be specified in the notification, the employer in every establishment in private sector or every establishment pertaining to any class or category of establishments in private sector shall furnish such information or return as may be prescribed in relation to vacancies that have occurred or are about to occur in that establishment to such employment exchanges as may be prescribed, and the employer shall thereupon comply with such requisition.

1. The words “except the State of Jammu and Kashmir” omitted by Act 51 of 1970, s. 2 and the Schedule (w.e.f. 1-9-1971).

2. 1st May, 1960, *vide* notification No. G.S.R. 382, dated 1st April, 1960, *see* Gazette of India, Extraordinary, Part II, sec.

3(i), in respect of all the States to which the Act extends and in the Union territories of Delhi, Himachal Pradesh, Manipur and Tripura.

(3) The form in which, and the intervals of time at which, such information or return shall be furnished and the particulars which they shall contain shall be such as may be prescribed.

7. *Penalties.*— (1) If any employer fails to notify to the employment exchanges prescribed for the purpose any vacancy in contravention of sub-section (1) or sub-section (2) of Section 4, he shall be punishable for the first offence with fine which may extend to five hundred rupees and for every subsequent offence with fine which may extend to one thousand rupees.

(2) If any person—

(a) required to furnish any information or return—

(i) refuses or neglects to furnish such information or return, or

(ii) furnishes or causes to be furnished any information or return which he knows to be false,

or

(iii) refuses to answer, or gives a false answer to, any question necessary for obtaining any information required to be furnished under Section 5; or

(b) impedes the right of access to relevant records or documents or the right of entry conferred by Section 6,

he shall be punishable for the first offence with fine which may extend to two hundred and fifty rupees and for every subsequent offence with fine which may extend to five hundred rupees.

LA/LEGN/2025/3285

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Outdoor Advertisement (Regulations & Control) Bill, 2025

(Bill No. 08 of 2025)

A

BILL

A bill to provide for effective regulation of hoardings in the State of Goa.

Whereas, there is no special, and/or specific statute governing the erection, regulation or control of temporary and seasonal structures permitted under Coastal Regulation Zone Notification.

Whereas, it is necessary to provide for a law, for the purpose of effective regulation and determination of issuance of permission and monitoring of hoardings in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the seventy fifth year of the Republic of India, as follows:

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.*— (1) This Bill may be called the Goa Outdoor Advertisement (Regulation and Control) Bill, 2025.

(2) It extends to the whole of the State of Goa.

(3) It shall come into force from such date as may be notified in the Official Gazette.

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

(a) “Advertisement” means and includes any information, device or representation in any manner such as announcement or direction by word, letter, model, image, or a combination thereof, signs by means of posters, hoarding boards, banners, temporary arches, illuminated signs, name boards, direction boards, digital board, sky sign, placard, digital LED, LCD, backlit sign, neon display, electronic display, video display, laser display, balloons, etc. for the purpose of commercial exploitation or for publicity or giving information or to attract public to any place, person, public performance, public and social messaging, article of merchandise or to promote a product or service in a commercial sense;

(b) “Agency for outdoor Advertisement device” means any person registered under sub-section (1) of Section 7;

(c) “Agency for display” means any person registered under section-sub (2) of Section 7;

(d) “Appellate Authority” means the Director of Information and Publicity, Government of Goa;

(e) “Committee” means the Goa Advertisement Regulatory Committee constituted under Section 3;

(f) “Building” includes a house, out house, stable, shed, hut, tank, and other enclosure or structure whether of masonry, bricks, wood, mud, metal or any other material what-so-ever, whether used as a human dwelling or otherwise, and also includes awning, windows, walls (including compound walls), fencing and the like;

(g) “Competent Authority” means the Entertainment Society of Goa constituted by the Government;

(h) “Display” means the display of any commercials or display of non-commercial;

(i) “Commercials” means any advertisement relating to any commercial activity or activity that aims at earning of revenue or publicity or marketing of a product or service;

(j) “Display of Non-Commercials” means any display which is not covered by Display of Commercials;

(k) “Election” means a union, state or local government election held under the superintendence and control of Election Commission of India/State Election Commission;

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

(m) “Local Authority” means and includes a municipality, corporation or village panchayat, as the case may be, constituted under any law for the time being in force in the State of Goa;

(n) “Owner” in relation to any property, includes the person for the time being receiving or entitled to receive, whether on his own account or as an agent, trustee, guardian, manager, or receiver for another person, or for any religious or charitable purpose, the rents or profits of such property;

(o) “Outdoor advertisement device” means any device which is attached to, forms part of, or is connected with any building or fixed to a tree or to the ground or to any pole, screen, or hoarding or exhibited/displayed in a space or in or over any water body, which is used for the purpose of advertisement and includes devices specified in Schedule I;

(p) “Person” means and includes but is not limited to any individual, Government Department, local authority, a political party (registered under Section 29A of the Representation of the People Act, 1951), company or association or body of individuals, whether incorporated or not.

(q) “Right of way”, means the right of way of the road or street inclusive of the carriageway, shoulder, drain, footpaths, measured at right angles to the course of direction of such road or street and includes width provided to the road embankments;

3. *The Goa Advertisement Regulatory Committee.*— (1) The Government shall, by notification in the Official Gazette, constitute a Goa Advertisement Regulatory Committee consisting of the following members, namely;

(a) Director of the Department of Information and Publicity— Chairperson, ex-officio,

(b) General Manager, Entertainment Society of Goa— Member Secretary, ex-officio,

(c) five members nominated by the Government one each from,—

(i) The Department of Tourism (not below the rank of Deputy Director);

(ii) The Directorate of Transport (not below the rank of Deputy Director);

(iii) Electricity Department (not below the rank of Executive Engineer);

(iv) Public Works Department (Roads) (not below the rank of Executive Engineer);

(v) Public Works Department (National Highways) (not below the rank of Executive Engineer).

4. *Meetings of the Committee.*— The Committee shall meet at least twice a year on such dates and at such time and place as it may deem fit and observe such rules of procedure in regard to the transaction of business at its meetings as prescribed.

5. *Functions and powers of the Committee.*— (1) The Committee shall advise and make recommendations to the Government in matters relating to advertisement, outdoor Advertisement devices and display, and it shall perform such other functions as the Government may, from time to time, assigned to it for carrying out purposes of this Bill.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the Committee may,—

- (a) recommend revision of the Schedules appended to this Bill;
 - (b) seek the views of an Expert or Consultant wherever necessary;
 - (c) appoint such other persons to assist it in the performance of its functions;
 - (d) direct the Competent Authority to prepare and maintain a GIS based Outdoor Advertisement Device Master Plan for the State, and geo-tag all the outdoor Advertisement devices erected, constructed or placed as referred in Section 11;
 - (e) issue appropriate directions to the Competent Authority based on the analysis of the reports placed before it in terms of sub-section (3) of Section 28;
 - (f) supervise and monitor the functioning of the Competent Authority;
 - (g) review and monitor the processing of applications by the Competent Authority.
- (3) The Committee shall do all other things that are necessary for its smooth functioning.

6. *Functions and Powers of the Competent Authority.*— 1) The Competent Authority shall,

- (a) permit and regulate the erection, construction, maintenance, alteration and operation of outdoor Advertisement devices and displays within the State of Goa;
- (b) appoint and manage consultants for the preparation of the GIS based Outdoor Advertisement Device Master Plan for the State of Goa;
- (c) prepare and maintain a website on which inter-alia the following information shall be hosted and kept updated,—
 - (i) details of the registered outdoor Advertisement devices,
 - (ii) details of placement of outdoor Advertisement devices,
 - (iii) availability of space for erection of outdoor Advertisement devices as depicted on the GIS based Master Plan,
 - (iv) details of the registered displays,
 - (v) all notifications related to outdoor Advertisement devices and display.
- (d) appoint committees for the purpose of carrying out inspection in terms of sub-section (1) of Section 28;
- (e) perform such other functions as are incidental, supplemental or consequential to any of the functions aforesaid as may be prescribed.

(2) The Competent Authority may exercise all such powers as may be necessary or expedient for its smooth functioning.

7. *Mandatory Registration.*— (1) Every person intending to erect, construct, or place an outdoor Advertisement device shall apply for registration to the Competent Authority in such form and manner as may be prescribed.

(2) Every person intending to use an outdoor Advertisement device, which has been erected, constructed or placed by any Agency for outdoor Advertisement Device, for the purpose of display, or intends to display without the use of an outdoor advertisement device, shall apply for registration to the Competent Authority in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in sub-section (1) and (2), any person who on the date of coming into force of this Bill, has already erected, constructed or placed or is using an already erected, constructed

or placed outdoor Advertisement device for the purpose of display, or is displaying without the user of an outdoor advertisement device shall apply to the Competent Authority for registration under this Bill within six months from the coming into force of this Bill.

(4) An Agency for outdoor Advertisement device and an Agency for display; whether temporary or permanent and whether existing or proposed shall apply for registration in such form and manner, as may be prescribed.

(5) The Competent Authority may call for additional information from the applicant to process the application under sub-sections (1), (2), (3) and (4).

(6) The certificate of registration shall be granted upon payment of such fees as may be prescribed.

Provided that the Government may by notification exempt certain category of persons from the payment of fees.

(7) The registration shall remain valid for a period of five years in case of local authorities and Government departments and for a period of three years in other cases, unless specifically cancelled by the Competent Authority.

(8) The registration shall be automatically renewed subject to payment of such renewal fees as may be prescribed and the Competent Authority shall process the renewal unless specifically informed by the agency for outdoor Advertisement device, or the agency for display, fifteen days prior to the expiry of the registration period, not to proceed with renewal or where the Competent Authority has reasons not to proceed with the renewal.

(9) The Competent Authority may call for additional information to process the renewal under sub-section (8).

8. *Refusal to register.*— (1) The Competent Authority may refuse registration or renewal of registration under Section 7 on any of the following grounds, namely:—

(a) if the Agency's name has been removed from the register under section 10 and three months have not elapsed since the date of removal;

(b) if the person or the Agency has been declared an insolvent by a Court of competent jurisdiction and has not been discharged;

(c) if the person or the Agency, or any one of its directors, owners, proprietors, partners has been debarred by the Government for undertaking advertising business.

(d) if the person or the Agency, or any one of its directors, owners, proprietors, partners has any outstanding dues with the Competent Authority.

(e) if in the opinion of the Competent Authority there is sufficient ground, to be recorded in writing, for refusing registration.

(2) No application for registration shall be refused unless the person applying for registration has been afforded a reasonable opportunity of being heard.

9. *Certificate of Registration.*— (1) The Competent Authority shall, unless registration is refused, enter the name and the particulars of the person or Agency for outdoor Advertisement device or the Agency for display, in the e-register maintained for this purpose and shall issue a certificate to the Agency for outdoor Advertisement device and/or the agency for display, in such form as may be prescribed.

(2) Any person or an Agency for outdoor Advertisement device and/or the agency for display registered under sub-section (1) can surrender its registration in writing during the tenure of the registration period, without any refund of registration fees.

10. *Removal of the name from the e-Register.*— (1) The Competent Authority may after affording a reasonable opportunity of being heard, by an order in writing, remove the name of a person or an Agency for Outdoor Advertisement Device or an Agency for display from the e-register and cancel the certificate on any of the following grounds, namely:—

- (a) if the person or the Agency contravenes the provisions of Section 17;
- (b) if the person or the Agency is declared an insolvent by a Court of competent jurisdiction and has not been discharged;
- (c) if the person or the Agency is guilty of 3 consecutive violations of the conditions contained in the permissions granted under Section 11 and/or 12.

(2) Any person or an Agency whose name is removed from the e-register under sub-section (1) shall forthwith remove every outdoor Advertisement device erected by it and/or remove every display put up by it. Any delay in removing the outdoor advertisement device and/or the display beyond the stipulated period specified in sub-section (10) of Section 11 or sub-section (10) of Section 12, shall be punishable with penalty under Section 23.

11. *Regulation of erection, construction or placement of outdoor Advertisement device.*— (1) Subject to such rules as may be prescribed, no person or Agency for outdoor Advertisement device registered under Section 7, shall erect, construct or place an outdoor Advertisement device, both temporary and permanent, anywhere, without the written permission from the Competent Authority. The permission may be granted by the Competent Authority on receiving an application in such form and upon payment of such fees as may be prescribed.

Provided that the Government may by notification exempt certain category of persons from payment of the fees.

(2) If any person or an Agency for Outdoor Advertisement device intends to modify, re-erect, upgrade, realign, relocate or alter the Outdoor advertisement device, a fresh permission in terms of sub-section (1) shall be obtained for the modification, re-erection, upgradation, realignment, relocation or alteration of the Outdoor advertisement device.

(3) Notwithstanding anything to the contrary contained in any other State law for the time being in force, every outdoor Advertisement device except which is erected before the 9th day of September, 2010 shall be in compliance with the criteria specified in Schedule II.

(4) No Outdoor Advertisement device shall be erected/constructed in any of the following areas:—

- (a) sloping or non-developable slope land with a gradient of more than 25%;
- (b) protected forest land and wildlife sanctuaries;
- (c) wetlands;
- (d) khazan lands mapped by the Goa Coastal Zone Management Authority;
- (e) Coastal Regulation Zone notified under the Coastal Regulation Zone Notification, 2011;
- (f) Protected Monuments and protected areas as defined under the Goa Ancient Monuments and Archaeological Sites and Remains Act, 1978 (Act No. 1 of 1979);
- (g) Protected Monuments and protected areas as defined under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Act No. 24 of 1958);
- (h) World Heritage Areas;
- (i) Cremation grounds and graveyards;
- (j) lands earmarked as open spaces under the Goa Town and Country Planning Act, 1974 (Act 21 of 1975);

(k) land whereupon development is wholly prohibited by Central Government;

(l) land under dispute where any Court, Tribunal, or any statutory authority has passed any injunction or granted any status quo or prohibitory orders.

(5) Notwithstanding anything inconsistent therewith contained in any other enactment enacted by the State Legislature, the provisions of such other State laws relating to regulation and providing for control of erection construction and placement of outdoor advertisement device and levy and collection of taxes with respect to the regulation and control of erection, construction and placement of outdoor advertisement device shall cease to apply on commencement of this Bill.

(6) The Competent Authority shall allot an unique identification number as well as a Quick Response code to each outdoor Advertisement device, whether temporary or permanent, in such manner as may be prescribed. The said unique identification number and the Quick Response Code shall be conspicuously reflected on the right-hand side of the outdoor Advertisement device.

(7) The agency for outdoor Advertisement device shall ensure that the unique identification number and the Quick Response Code at all times are displayed on the outdoor Advertisement device, unless the Agency for outdoor advertisement device is exempted by the Competent Authority from displaying the unique identification number and Quick Response Code on it, in light of the nature and size of the Outdoor advertisement device.

(8) A picture of the unique identification number and the Quick Response Code affixed on the outdoor Advertisement device shall be uploaded by the Agency for Outdoor Advertisement device on the website of the Competent Authority in such form as may be prescribed.

(9) The permission granted by the Competent Authority for the erection, construction or placing of a permanent outdoor Advertisement device, shall remain valid for a period of five years in case of outdoor Advertisement devices of Government Agencies and for a period of three years in case of outdoor Advertisement devices of non-Government Agencies.

(10) The permission granted by the competent Authority for the erection, construction or placing of a temporary outdoor Advertisement device shall be valid for a period of 01 year but not exceeding one (1) year.

(11) The competent Authority may renew the permission granted under sub-section (1), before its expiry on payment of such fees as may be prescribed.

(12) The agency for Outdoor Advertisement device, can surrender the permission granted under this Section, in writing during the tenure of the validity period without any refund of the fees paid under sub-section (1). The Agency for Outdoor Advertisement device shall in case of a permanent outdoor Advertisement device remove the same within thirty days from the surrender of the permission and in case of temporary outdoor Advertisement device within fifteen days from the surrender of the permission. Any delay in removing the outdoor Advertisement device beyond the stipulated period shall be liable for penalty under Section 22.

12. *Regulation of display.*— (1) No agency for display registered under Section 7, shall display any advertisement using an outdoor Advertisement device (either temporary or permanent) or otherwise, without the written permission from the Competent Authority. The permission may be granted by the Competent Authority upon receiving an application in such form and upon payment of such fees as may be prescribed:

Provided that in all the cases where permission is to be granted or not to be granted, the decision shall be taken by the competent authority within seventy-two working hours from the time of receipt of an application under sub-section (1).

Provided further that the Competent Authority may by notification exempt certain category of non-commercial displays from payment of the fees.

(2) If the Agency for display intends to modify or change the advertisement being displayed, a fresh permission in terms of sub-section (1) shall be obtained for the proposed new or modified display.

(3) Notwithstanding anything to the contrary contained in any other State law for the time being in force, every display irrespective of the date when it was put up shall not contain any of the prohibited displays as specified in Schedule III.

(4) Notwithstanding anything inconsistent therewith contained in any other enactment enacted by the State Legislature, the provisions of such other State laws relating to regulation and providing for control of display and levy and collection of taxes with respect to display shall cease to apply on commencement of this Bill.

(5) Any agency for display not being the owner of the outdoor Advertisement device, shall enter into a written contract with the agency for outdoor Advertisement device for its user. No Objection Certificate in such form as may be prescribed, shall be furnished from the Agency for outdoor Advertisement device at the time of obtaining permission under sub-section (1).

(6) The Competent Authority shall allot an unique identification number and a Quick Response Code to each display, in such form and manner as may be prescribed. The unique identification number and the Quick Response Code shall be conspicuously reflected on the right hand side of the foot of the display.

(7) The agency for display shall ensure that the unique identification number and the Quick Response Code at all times are reflected on the display.

(8) A picture of the unique identification number and the Quick response code reflected on the display shall be uploaded by the Agency for display on the website of Entertainment Society of Goa in such form as may be prescribed.

(9) The permission granted by the Competent Authority for display on the permanent outdoor Advertisement devices, shall remain valid for maximum period of five years in case of display of Government entities and for maximum period of three years in case of display of other entities.

(10) The permission granted by the Competent Authority for display on a temporary outdoor Advertisement device shall be valid for a period of 01 year but not exceeding one year.

(11) The Competent Authority shall renew permission granted for display before its expiry on payment of such fees as may be prescribed and every such application for renewal shall be treated as a fresh application.

(12) The agency for display, can surrender permission granted for display in writing during the tenure of the validity period without any refund of the fees paid under sub-section (1). Within seven days from the surrender of the permission, the Agency for display shall remove the display. Any delay in removing the display shall be liable for penalty under Section 22.

13. *Exemptions.*— The provisions of this Bill shall not apply to following Outdoor Advertisement devices and displays:—

(i) Outdoor Advertisement devices and displays which are mandated or permitted under legislations enacted by the Parliament and includes the Railway Act, 1989, the Airports Authority of India Act, 1994, the Defence of India Act, 1962 and The Major Ports Authorities Act, 2021. The Competent Authority shall be intimated, in such form as may be prescribed, of the installation of all such Outdoor Advertisement devices and displays where the device or display faces the vehicular traffic plying on the surrounding public streets or is visible from a public street or a public place.

(ii) Outdoor Advertisement devices and displays relating to the administration and/or public information exhibited within the compound of Bus terminals, metro stations or public information which are exhibited within any bus terminals, or metro station, when not carrying the name of a product or service;

(iii) Outdoor advertisement device and display exhibited within the walls or window of any building, except supermarkets, malls and cinema halls.

(iv) Outdoor advertisement device and display is for an invite to any exhibition or to any entertainment or meeting to be held therein or to any sale or letting of such land or building or any effects therein:

Provided that the outdoor advertisement device and display are erected and installed within the limits of the venue of the exhibition, entertainment, meeting etc:

Provided further that the user of such erected devices and utilization of the same for the purpose of display shall not exceed 7 days.

(v) Any display in the form of graffiti and civic messages published by the Government or the Election Commission of India for the benefit of the citizens.

(vi) Advertisements made in newspapers, broadcast made over radio or telecast in television or on social media platforms.

(vii) Name plate announcing the name of the owner or name of the occupier of the building provided that the device and the display approximately do not cover over 25% of the area of the window, wall, or surface of the building, where it is displayed and there is no display of an branded product or branded service on it;

(viii) Signages including but not limited to 'No-Parking', 'welcome', 'Beware of dogs', 'trespassers will be prosecuted' put on the gate or the compound wall of any building.

(ix) Name of the building displayed in any form on the building, except a sky sign:

Provided that the display occupies approximately less than 25% of the area of the window, wall, or surface of the building wherein it is displayed:

Provided further that there is no display of any branded product or branded service on it;

(x) Wall painting for aesthetic purposes or any other form of artwork created for aesthetics as decided by the competent authority.

14. *Power to revoke or modify the permission.*— (1) The Competent Authority may either suo moto or upon a complaint received withdraw permission granted under Sections 11 and 12 or amend any condition or impose a further condition in respect of permission granted under Sections 11 and 12 if:-

(i) as a result of a change in the environment or the aesthetics of the neighborhood, streetscape or urban design, the display or the outdoor advertisement device impairs or interferes with the appearance, beauty or damages, disfigures, spoils or injures the area or the aesthetics of the area in which it is located by reason of its size, intensity of illumination, quality of design, workmanship, material or its existence;

(ii) the outdoor advertisement device or the display constitutes, or has become, a danger to any person or property or traffic safety;

(iii) the outdoor advertisement device or the display is obscuring any natural feature, architectural feature or visual line, traffic signal, street light, CCTV cameras installed by the Government, any building of architectural, historical or heritage significance;

(iv) the outdoor advertisement device or apart of it has fallen due to an accident or any other cause;

(v) the outdoor advertisement device or the display has been erected or displayed in contravention of the permissions obtained under Section 11 or 12;

(vi) the outdoor advertisement device or the display has been modified, improved, realigned, relocated or altered without the permission of the competent authority;

(vii) due to any work to be undertaken by the Central Government, the State Government, local authority or a statutory Authority, the advertisement is required to be relocated or removed;

(viii) the Competent Authority learns that in the contract executed between an agency for display and an agency for outdoor Advertisement device, either of the parties is unregistered or the registration as on the date of execution of the contract is invalid for whatsoever reasons;

(ix) in the opinion of the Competent Authority there is sufficient ground to be recorded in writing for revoking or modifying the permission.

(2) The Competent Authority shall send a notice in writing to a person or an agency for display and/or the Agency for Outdoor Advertisement Device, concerned of its proposed decision and that the Agency may within fifteen days from the date of the notice make a written representation concerning the proposed decision.

(3) In the event of revocation of the permission, the outdoor advertisement device or the display as the case may be shall be removed by the concerned person or Agency within the period of fifteen days. In the event of failure on the part of the concerned person or Agency to remove the outdoor advertisement device or the display within the stipulated period, the same shall be removed by the Competent Authority.

(4) Any expenses incurred by the Competent Authority in this behalf shall be recovered from the concerned person or Agency as arrears of land revenue.

15. *Power to remove an Outdoor Advertisement device.*— (1) Notwithstanding anything contained in this Bill, if, (i) it appears at any time to the Competent Authority that the Outdoor Advertisement device or any part thereof is in a ruinous state or is likely to fall or is in any other way dangerous to any person passing by such Outdoor advertisement device or a part thereof, the Competent Authority may by written notice require the person or Agency for Outdoor Advertisement Device,—

(i) to pull down, the outdoor Advertisement device; or

(ii) to secure; or

(iii) to remove; or

(iv) to repair;

such Outdoor Advertisement device or part of it, as the case may be, and to prevent all causes of danger there from.

(ii) it appears to the Competent Authority, for reasons to be recorded in writing, that the danger from the Outdoor Advertisement device which is in a ruinous state or is about to fall, is imminent, it may, before the period of the notice under sub-section (1) expires or even in the absence of issuance of the notice, fence off, pull down, remove, or secure the said Outdoor advertisement device, as the case may be, or take such steps as may be required to arrest danger.

(iii) if it appears at any time to the Competent Authority, either suo moto or on a complaint that an outdoor advertisement device has been erected or an advertisement has been displayed in contravention of Section 11 or 12, the same shall be forthwith removed by the Competent Authority.

(iv) if it appears at any time to the Competent Authority, either suo moto or on a complaint that a display contains obscene content, the same shall be forthwith removed by the Competent Authority.

(2) All expenses incurred by the Competent Authority to remove an outdoor advertisement device shall be recovered from the concerned Agency for Outdoor Advertisement device as arrears of land revenue.

16. *Procedure for grant of user of land/space/site belonging to the Government.*— (1) Any land, space (horizontal and vertical), site, building, asset, utility, surface or Outdoor Advertising device under the

control of any local authority, Department or wing of the Government, Government corporations or Public Sector Undertakings which is earmarked by it for the purpose of construction, erection, or placement of an outdoor Advertisement device or for usage for display shall be put to auction, in such manner as may be prescribed.

(2) Such allotment by way of auction for the purpose of construction, erection, or placement of an outdoor Advertisement device shall be for a period of 10 years on Design Build Operate Transfer basis (DBOT).

(3) Any allotment by way of auction in terms of sub-section (1) shall not be automatically renewed. The use of the land, space (horizontal and vertical), site, building, asset, utility, surface or Outdoor Advertising device shall be re-auctioned upon the expiry of the allotment period.

17. *Assignment of permission.*— (1) No Agency for outdoor Advertisement device shall lend, transfer or assign the permission granted to it under Section 11 to any other registered Agency for outdoor Advertisement device, without the prior written permission from the Competent Authority. The Competent Authority may grant permission upon payment of such fees as may be prescribed.

(2) Any Agency for Outdoor Advertising device which lends transfers or assigns the permission granted to it under Section 11 in contravention of sub-section (1) shall be liable for punishment under Section 23.

(3) No agency for display shall lend, transfer or assign permission granted to it under Section 12 to any other registered Agency for display.

(4) Any Agency for display which lends, transfers or assigns the permission granted under Section 12, shall be punishable by the Competent with fine which may extend to Rs. 50,000/-.

18. *Mandatory display of non-commercial information.*— (1) An Agency for Outdoor Advertisement device shall, upon being intimated in writing, display any non-commercial display on its registered outdoor Advertisement device, as may be decided by the Competent Authority:

Provided that the requirement of mandatory display shall not exceed a maximum period of 30 days in a calendar year.

(2) No compensation shall be payable to the Agency for Outdoor Advertisement device for this duration.

Such non-commercial display shall not include any political message of any particular political party or seasonal, festival or personal greetings and messages by an individual or group of individuals.

19. *Imposition of taxes.*— (1) Subject to any general or special orders which the Government may make in this behalf, the Competent Authority shall impose, for the purposes of this Bill, a tax on display:

Provided that the maximum and minimum rates at which the aforesaid tax shall be levied in different classes of Village Panchayats, Municipal areas and the Corporation and other matters relating to imposition, assessment, collection and exemptions thereof shall be such as may be prescribed.

20. *Fund allocation.*— The local authorities which were receiving taxes from the advertisements under the provisions of their respective laws, shall be compensated by the Government on every quarterly basis before the 10th day of the month of April, July, October and January of the succeeding year, by payment of the percentage as may be prescribed of the revenue collected and utilize the balance of the revenue collected towards the administrative expenses of the Competent Authority and for the purpose of implementation of the present Bill.

21. *Penalty for default in registration.*— (1) Any person or an agency erecting, constructing or placing an outdoor Advertisement device or using an Outdoor advertisement device for display without registration shall be punishable with fine of Rs. 1,00,000/-.

(2) Where the person or an Agency on whom the penalty of fine is imposed under sub-section (1) does not within 30 days from the date of the order imposing such penalty, pay the fine imposed, then such person shall be liable to pay, by way of penal interest, a sum of :—

(a) Rs. 1000/- for each day for the first 30 days from the date of the expiry of the period of 30 days; and,

(b) Rs. 2000/- for each day thereafter.

(3) where the person or an Agency on whom the penalty of fine is imposed under sub-section (1) and/or penal interest under sub-section (2), the same shall be recovered as arrears of land revenue, and the Outdoor Advertisement device shall be removed at the cost of the defaulter.

22. *Penalty for default in permission.*— (1) Any person or an Agency erecting constructing or placing an outdoor Advertisement device or displaying an advertisement on any outdoor Advertisement device without permission of the Competent Authority shall be punishable with fine of Rs. 1,00,000/-.

Provided that any person or any Agency for Outdoor Advertisement device or an Agency for display which has made an application for renewal of the permission, before the date of its expiry and if the same is pending disposal, shall not be a defaulter for the purposes of this section.

(2) Where the person or an Agency on whom the penalty of fine is imposed under sub-section (1) does not within 30 days from the date of the order imposing such penalty, pay the fine imposed, then such person shall be liable to pay, by way of penal interest, a sum of:—

(a) Rs.1000/- for each day for the first 30 days from the date of the expiry of the period of 30 days and,

(b) Rs. 2000/- for each day thereafter.

(3) where the person or an Agency on whom the penalty of fine is imposed under sub-section (1) and/or penal interest under sub-section (2), the same shall be recovered as arrears of land revenue, and the Outdoor Advertisement device shall be removed at the cost of the defaulter.

23. *Penalty for contravention of any other provision.*— (1) If any person or an Agency contravenes any other provision of this Bill, he shall be punishable with fine of Rs. 25,000/-.

(2) Where the person or an Agency on whom the penalty of fine is imposed under sub-section (1) does not within 30 days from the date of the order imposing such penalty, pay the fine imposed, then such person shall be liable to pay, by way of penal interest, a sum of :—

(a) Rs.1000/- for each day for the first 30 days from the date of the expiry of the period of 30 days and,

(b) Rs. 2000/- for each day thereafter.

(3) where the person or an Agency on whom the penalty of fine is imposed under sub-section (1) and/or penal interest under sub-section (2), the same shall be recovered as arrears of land revenue, and the Outdoor Advertisement device shall be removed at the cost of the defaulter.

24. *Penalty for false statement.*— (1) If any person or an agency required to make a statement under this Bill or the rules made there under makes a false statement or suppresses a material fact, he shall be punishable with fine of Rs. 1,00,000/-.

(2) Where the person or an agency on whom the penalty of fine is imposed under sub-section (1), the same shall be recovered as arrears of land revenue, and the Outdoor Advertisement device shall be removed at the cost of the defaulter.

25. *Obstructing lawful authorities.*— (1) If any person obstructs or offers any resistance to, or otherwise interferes in the discharge of the functions of the Competent Authority or any officer authorized by the Competent Authority exercising any power, or performing any duties conferred or imposed upon it or him

by or in pursuance of this Bill or the Rules made there under, he shall be liable to punishment with imprisonment which may extend to three months or with a minimum fine of Rs. 25,000/- which may extend upto Rs. 5,00,000/- or with both.

(2) The offence under sub-section (1) shall be cognizable, bailable and triable in a summary manner.

26. *Duplicate Certificate.*— If a registration certificate or permission issued under this Bill is lost, damaged or destroyed, the Competent Authority shall, on an application made in that behalf by a person or an Agency holding such certificate and on payment of such fees, as may be prescribed, issue a duplicate certificate.

27. *Publication of name of person removed from the register.*— The Competent Authority shall publish on the website, the names and addresses of the Agencies, and the details of their outdoor advertisement device and/or display, whose names have been removed from the e-register and whose certificates have been cancelled under Section 10 or who have surrendered their permissions under sub-section (10) of Section 11 and sub-section (12) of Section 12 or whose permission has been revoked under Section 14.

28. *Power to inspect.*— (1) The Competent Authority shall at least once in every calendar year inspect every existing outdoor Advertisement device and display irrespective of whether permission has been granted for the same.

(2) The Competent Authority shall upon noticing any outdoor Advertisement device erected, constructed or placed in contravention of Section 11 or any display on an Outdoor Advertisement device which is in contravention of Section 12, in the course of inspection, initiate action in terms of Section 14.

(3) The report of the inspection as well as the action taken thereupon shall be placed before the Goa Advertisement Regulatory Committee once every year.

29. *Appeals.*— (1) Any person aggrieved by any decision, order or direction of the Competent Authority, may appeal to the Appellate Authority within a period of 60 days from the date of such decision, order or direction, whose decision shall be final.

(2) Where the Appellate Authority is satisfied that the person has reasonable cause for not preferring an appeal within the time specified in sub-section (1), he may accept an appeal, provided it is made within 120 days, from the date of the decision, order or direction.

30. *Insurance.*— (1) The Agency for outdoor Advertisement device shall insure public liability during the duration of the registration period at its sole cost and expense.

(2) At any time during the registration period, the Agency for outdoor advertisement device shall provide evidence of a valid Insurance for the Outdoor Advertisement device to the Competent Authority on demand.

(3) The Agency for outdoor Advertisement device contravening the provisions under sub-section (1) and (2) shall be punishable under Section 23.

31. *Indemnity.*— The Agency for outdoor Advertisement Device and the Agency for Display shall indemnify the Competent Authority as well as the Local Authorities against all actions, proceeding, claims, demands, costs, losses, damages and expense which may be brought against, or made upon the concerned local authorities or the Competent Authority, which arise as a result of the erection, construction or placement or the continued presence of the Outdoor Advertisement Device or the display.

32. *Powers and duties of Police in respect of offences and assistance to the Competent Authority.*— Every Police Officer not below the rank of Police Sub inspector shall give immediate information to the Competent Authority of an offence to his knowledge which has been committed and has to be dealt with under this Bill or any rule made there under and shall assist the Competent Authority under Section 28 in the exercise of his lawful authority.

33. *Power to make rules.*— (1) The Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this bill.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) such other functions to be performed by the Competent Authority under Section 6(1)(e);
- (b) the form and manner in which any application for registration shall be made and fees for certificate of registration under Section 7;
- (c) the form in which Certificate of Registration shall be granted under Section 9;
- (d) the form in which application for written permission shall be made and the fees thereon under Section 11(1) and 12(1);
- (e) the form in which the unique identification number and the quick response code shall be uploaded by the Agency for outdoor Advertisement device and Agency for display under Section 11(8) and 12(8);
- (f) fees for renewal of permission granted under Section 11(11) and 12(11);
- (g) form for no objection certificate to be furnished under Section 12(5);
- (h) form for intimating the Competent Authority of the installation under Section 13(1);
- (i) manner of auction under Section 16(1);
- (j) fees for grant of permission by the competent Authority under Section 17;
- (k) the maximum and minimum rates at which the tax shall be levied in different classes of Village Panchayats, Municipal areas and the Corporation and other matters relating to imposition, assessment, collection and exemptions thereof under Section 19;
- (l) the percentage of the revenue to be allotted to the local authorities under Section 20;
- (m) fees for issue of duplicate certificate under Section 26;
- (n) any other matter which is to be, or may be, prescribed under this Bill.

34. *Power to make regulations.*— (1) The Committee may, with the previous sanction of the Government, make regulations consistent with the provisions of this Bill and the rules made there under to carry out the purposes of this Bill.

(2) The power to make regulations under this section shall be subject to the condition of previous publication and such publication shall be made in the Official Gazette and in such manner as may be directed by the Government.

35. *Power to amend Schedule.*— The Government may by notification, in the Official Gazette, omit, amend or add any entries covered by or specified in Schedules I, II and III. On the issue of such notification, the Schedule shall be deemed to have been amended accordingly. Every such notification shall be placed before the State Legislature.

36. *Overriding effect.*— The provisions of this Bill shall have effect notwithstanding anything inconsistent therewith contained in any enactment enacted by the State Legislature other than this Bill and no other permission shall be required under any other State law if a permission under this Bill is obtained.

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

Provided that no such order shall be made after the expiry of the period of three years from the date of commencement of this Bill.

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

“SCHEDULE I”

Illustrative list of devices

A. Permanent Outdoor Advertisement devices

- (i) Hoarding on Iron/Steel multiple angles structures/frames
- (ii) Unipole (structure on a single shaft)
- (iii) Dualpole (structure on a double shaft)
- (iv) Electricity Pole
- (v) High Mast Pole
- (vi) Gantry
- (vii) Shelters—Bus, Transit Waiting, Rain
- (viii) Traffic/Police Booths including Structures on such traffic/Police Booths
- (ix) Awning or overhang and Panels
- (x) Building including any part of the building
- (xi) Dealer Boards on Shops
- (xii) Personal Boards
- (xiii) Name Plates
- (xiv) Film Poster Points
- (xv) Kiosks
- (xvi) Street Lights/Lamp Posts
- (xvii) Concrete columns of Bridges
- (xviii) Motor vehicles including bus panel, metro/train/tram coaches
- (xxi) Lollipop Board
- (xx) Street Furniture
- (xxi) Public Amenities
- (xxii) Vessels plying on the inland water (whether mechanically propelled or otherwise)

B. Temporary Outdoor Advertisement Devices

- (i) Air Balloons
- (ii) Collapsible Booths
- (iii) Speakers for Audio Announcements at a public place
- (iv) Temporary wood/bamboo structures (Flex Advertisement)
- (v) Cloth Banners
- (vi) Banners of any other material
- (vii) Foldable & Flexible Gantry

“SCHEDULE II”

Criteria for devices

A. Criteria for site selection for erection of Outdoor Advertisement device

- (i) For outdoor Advertisement devices erected on land the following criteria is to be followed:-
- (1) The site selected for the erection/construction of the outdoor Advertisement device shall not cause any hinderance to the vehicular and pedestrian traffic.
- (2) The Agency for outdoor Advertisement Device shall carry out a ground survey and satisfy itself that no utility services such as power, telecommunications, gas, storm water supply and sewerage are located under the surface whereupon the outdoor Advertisement device is proposed to be erected/constructed/altered.
- (3) The Agency for Outdoor Advertisement Device shall be solely responsible for ensuring that during the erection, maintenance, alteration and operation of an outdoor Advertisement device, the said device does not conflict with utility services.
- (4) The line department may require the Agency for Outdoor Advertisement Device to either replace or altogether remove any outdoor Advertisement device to facilitate the work undertaken by the respective line departments which provide/maintain the utility services such as power, telecommunications, gas, storm water, water supply and sewerage, or for road widening;
- (5) Outdoor advertisement device and display shall not be permitted on traffic islands, with the exception of an outdoor advertisement and display which is restricted to the name and logo of the person who has undertaken the maintenance, beautification or upkeep of the Traffic island under its corporate social responsibility. However, the outdoor advertisement device and display shall not unduly affect the attention of the drivers. The size of the outdoor advertisement and its maximum height from the surface of the road shall be determined by the Competent Authority for each case individually upon carrying out an inspection of the traffic island.
- (6) For Outdoor advertisement devices proposed to be erected along National Highways, the Agency for outdoor Advertisement device and the Agency for display shall strictly comply with the provisions of the Control of National Highways (Land and Traffic) Act, 2002. For outdoor advertisement devices beyond the jurisdiction of the National Highways Authority the provisions of the present Bill shall apply.
- (7) For outdoor advertisement devices proposed to be erected along State Highways, major district roads, other district roads, and village roads;
 - (a) in the event the display runs parallel to the direction of the traffic, the device shall be placed at a minimum lateral distance equal to the height of the proposed hoarding from the ground plus 5.00 mts. from the edge of the right of way.
 - (b) In the event the display is perpendicular to the direction of the traffic, the device shall be placed at a minimum lateral distance equal to the height of the proposed hoarding from the edge of the right of way.
 - (c) No part of the outdoor advertisement device shall be permitted to even project over this area.
- (8) The lower side or the bottom of an outdoor advertisement device proposed to be erected along a State Highway, major district road, other district road, or a village road shall be at a height of not less than 3.00 mts. from the highest point on the surface of ground below. No Outdoor Advertisement device erected shall exceed the height of 20 meters above the road level.
- (9) Along the State Highways and Major District Roads a distance of 50 meters shall be maintained between two outdoor advertisement devices and displays. With respect to devices erected prior to 2010, the starting point for the purpose of determining the radial distance shall be the device erected first in time.
- (10) Along the other district roads and village roads, a distance of 30 meters shall be maintained between two outdoor advertisement devices and displays.
- (11) There shall be no outdoor advertisement device erected on footpaths;

- (12) An outdoor advertisement device which is or may be a traffic hazard will not be permitted. An outdoor Advertisement device may be considered a traffic hazard, if it interferes with road safety or traffic efficiency, for instance:
- (a) If it interferes with the effectiveness of a traffic control device (e.g. traffic light, stop or give way sign);
 - (b) Distracts a driver at a critical time (e.g. making a decision at an intersection);
 - (c) Obscures a driver's view of a road hazard (e.g. at corners or bends in the road);
 - (d) Is a dangerous obstruction to road or other infrastructure, traffic, pedestrians, cyclists or other road users;
 - (e) Is in an area where there are several devices and the cumulative effect of those devices may be potentially hazardous;
 - (f) If it is situated at locations where the demands on drivers' concentration due to road conditions are high such as at major intersections or merging and diverging lanes;
 - (g) No outdoor Advertisement device may be located inside a prohibited area of a public street and in relation to over head road traffic signs;
- (13) Besides aforesaid, such outdoor Advertisement devices would be disallowed if additional driver attention and decision making are required at the following:
- (a) high speed diverging, merging or weaving at an Intersection such as at a “Y” intersection or large high-speed roundabouts;
 - (b) in the vicinity of Intersections where two lanes merge and where vehicles are required to merge at higher speeds (e.g. where "trap lanes" are created on the approaches to, or exit from, intersections and where a divided motorway becomes a two-way road);
 - (c) Intersections or sections of road which, because of lane configuration or geometry, may require an increased level of driver concentration (e.g. five-way intersections, back to back horizontal curves);
 - (d) on the outside curve of a divided road where advertising is directed at traffic on the opposite carriageway and the geometry, angle or other factors make this undesirable;
 - (e) Any outdoor Advertisement device must be positioned at a distance of 100 metres from the center of an intersection; and traffic flow may not be impeded during the erection and maintenance of an outdoor Advertisement device located in a public street;
 - (f) sections of road that have a vehicle crash history higher than the system average;
 - (g) pedestrian crossing facilities;
 - (h) infringe the free movement of traffic in and out of schools, hospitals and places of medium and large gathering;
- (14) The outdoor Advertisement device shall not obstruct a fire escape or the means of access to or egress from a fire escape;
- (15) The outdoor Advertisement device shall not obstruct any overhead power lines or underground power lines laid by the Electricity department or under the Electricity Act, 2003;
- (16) Outdoor advertisement device shall not be permitted on the median of the road
- (ii) For outdoor Advertisement devices erected or constructed on buildings—walls or roof tops, the following criteria needs consideration:
- (1) An Outdoor Advertisement device only in the form of a sky sign shall be allowed to be erected on a building only if it has been examined for structural stability and the building has been examined on whether it can withstand the pressure of the sky sign, and a certificate to that effect is produced from

the certified Structural Engineer; the Outdoor advertisement device erected on a building shall maintain a setback of 3 meter from the edges of the building.

- (2) No other form of outdoor advertisement device shall be permitted on the roof top of buildings.
 - (3) Outdoor advertisement device shall not be permitted on a building which is in a ruinous or dangerous state;
 - (4) When erected on top of the building, the maximum height of the skysign shall not exceed 25% of the length of the building;
 - (5) Sky signs shall not be permitted on sloping roofs of buildings.
 - (6) The agency for Outdoor advertisement Device shall produce a “No Objection Certificate” (NOC) from the competent Authority under the Aircraft Act, 1934 and the rules framed there under and all other applicable rules and regulations in this regard with respect to any outdoor Advertisement device proposed to be erected/constructed/alterd within twenty kilometres from the aerodrome reference point.
 - (7) The outdoor advertisement device shall not block the passage, entrance, or cause inconvenience with respect to the access to any building (both entry & exit);
 - (8) The outdoor advertisement device shall not block the passage of light or circulation of air/ventilation to any building;
 - (9) The outdoor advertisement device shall not block any door, window, verandah or any such opening in any building;
 - (10) The outdoor advertisement device shall not block, conceal or inconvenience the public view of the architectural features of any building;
 - (11) The outdoor advertisement device shall not block, conceal, or inconvenience the public view of the front of any shop or establishment so that the business behind is affected.
- (iii) For outdoor Advertisement devices erected/placed on Motor Vehicles
1. The motor vehicle shall be parked only at the parking places approved by the State Transport Department in the permission granted by it.
 2. In the event of electronic display on the motor vehicle, the same shall be covered during its transit to and from the approved parking place.

A. Criteria for Outdoor Advertisement devices

- (1) A certified Structural Engineer shall certify the structural stability of the outdoor Advertisement device irrespective of whether the same is temporary or permanent;
- (2) This certification will confer compliance of the design with relevant Indian Structural Design Standards, Codes of practice and conditions of these Rules. The foundations shall be designed and checked for extreme wind conditions, earthquake, soil bearing capacity, etc.;
- (3) The certified Structural Engineer shall also be accountable in case of any structural disability of the Outdoor advertisement Devices. Certified structural engineer shall do the annual audit of the Outdoor Advertisement device and a report of the same should be submitted to the competent authority in the prescribed form every year;
- (4) The standard size of the following advertisement devices shall be as follows;

OFFICIAL GAZETTE — GOVT. OF GOA
(SUPPLEMENT)

SERIES I No. 1

4TH APRIL, 2025

Sr. No	Major Category of OMD Type	Sub-Category of OMD Shape	Size of Category of OMD		
			Large Formats (Code=L)	Medium Formats (Code=M)	Small Formats (Code=S)
1	2	3	4	5	6
1	Permanent OMD	Hoarding on Iron/Steel multiple angles structures/frames	90x30ft	40x40ft	40x20ft
2		Wall Wrap	20x15ft	15x8ft	7x5ft
3		Unipole (Structure on a single shaft)	30x15ft	15x8ft	7x5ft
4		Dualpole (structure on a double shaft)	30x15ft	15x8ft	7x5ft
5		High Mast Pole-Back lit, Front-lit, Non-lit (Display)	8x5ft	5x3ft	3x2ft
6		Gantry (Signage's display across road width)	Vertical-5ft; Horizontal-across road length	Vertical-3ft; Horizontal across road length	
7		Shelter-Bus, Transit Waiting, Rain	75% of the space	75% of the space	75% of the space
8		Film Poster Points – back lit, front lit, non-lit	12x8ft	8x5ft	5x3ft
9		Lollipop-backlit, front lit, non-lit (in different innovative shapes)	4x3ft	3x2ft	less then 2ft
10		Display on Street Furniture (in different innovative shapes)	75% of available surface space on all sides of the furniture	50% of available surface space on all sides of the furniture	25% of available surface space on all sides of the furniture
11		Shop Window	75% of available surface space on all sides of the window	40% of available surface space on all sides of the window	less than 20% of available surface space on all sides of the window
12		Public Amenities	75% of available surface space on all sides of the amenity	50% of available surface space on all sides of the amenity	Less than 20% of available surface space on all sides of the amenity
13		Way board with commercials	10% size of the Wayboard		
14		Neon display	10x8ft	9x6ft	4x3ft
15	Temporary OMD	Air Balloons	12x12ft diameter	6x6ft diameter	Less than 4ft diameter
16		Collapsible Booths (temporary foldable structure)	Total 64 sq.ft of area occupied	Total 36 sq.ft. of area occupied	less than 36 sq.ft. of area occupied
17		Vehicle Branding including bus panel, metro/train/tram coaches (exterior only)	75% of available surface space	40% of available surface space on all sides of the	less than 40% of available surface space on all

1	2	3	4	5	6
			on all sides of the vehicle or individual coaches (except front)	vehicle or individual coaches (except front)	sides of the vehicle or individual coaches (except front)
18		Mobile Display including motor-cycles (tableau, especially displaying products/ services)	Large motorized vehicle with engine capacity of not more than 3000 cc Displaying on all three sides, except the front	Large motorized vehicle with engine capacity of not more than 1000 cc Displaying on all three sides, except the front	Motorized vehicle with engine capacity of not more than 500 cc and Non-motorized vehicle Displaying on all three sides, except the front
19		Advertisement on electric poles	Circular advertisement board the maximum diameter shall be 1 meter only and incase of elliptical advertisement board, the length of major and minor axis shall not exceed 1.5 meter and 1.0 meter respectively. For triangular or any other shape advertisement boards the maximum length of each side shall not exceed 1.0 meters. The weight of the advertisement boards shall not exceed 5 kgs along with all the accessories required for holding the board on the electricity pole with proper insulation the minimum ground clearance of the advertisement board shall be around 4.0 meters.		
20		Audio Announcements among public with an electronic speaker in Public Place	Use of 5 speakers	Use of 3 speakers	Use of less than 3 speakers
21		Display on Stickers on Car	2 sq.ft of surface area		
22		Flex Advertisement on temporary wood/bamboo structures	12x8ft	5x3ft	4x3ft
23		Cloth Banners	12x8ft	5x3ft	4x3ft
24		Foldable & Flexible Gantry	20x15ft	10x8ft	4x3ft
25		Election Banner & Materials (No wall writing & wall posters, but posters allowed on flexible & removable boards)	20x15ft	10x6 ft	4x3ft
26		LED/Electronic/Digital display without video	10x8ft	9x6 ft	4x3ft
27		Umbrella	90% of available surface space on all sides of the Umbrella	70% of available surface space on all sides of the Umbrella	50% of available surface space on all sides of the Umbrella

Note: the sizes enumerated herein are maximum sizes.

- (5) With respect to advertisement devices not included in the above table, the size thereof shall be determined on the basis of the site conditions.
- (6) The outdoor Advertisement device should not be detrimental to the nature of the environment, street scape, urban design or detract from the architecture of any building on which or where such device is to be located, by reason of abnormal size, appearance, intensity of illumination, workmanship, design or its existence;
- (7) The outdoor Advertisement device shall not constitute a danger to any person or property or traffic safety;
- (8) The outdoor Advertisement device shall not project outside the boundaries of the property on which it is to be erected or displayed;
- (9) The outdoor Advertisement device shall not result in the removal of, or damage to, any tree in a public place without prior written authorization of the Appropriate Authority under the Goa Preservation of Trees Act, 1984;
- (10) The outdoor Advertisement device shall not be impairing or interfering with the appearance or beauty, damaging, disfiguring, spoiling or injuring in any way whatsoever any property in public view and shall comply with minimum distances as provided in this Bill;
- (11) No Outdoor advertisement device shall imitate a traffic control device;
- (12) Outdoor Advertisement devices shall not use shapes that could potentially result in an outdoor Advertisement device being mistaken for an official traffic sign; the Code of Practice for Road Signs IRC: 67-2001, by Indian Roads Congress prescribes the basic design parameters of official traffic signs and includes standard legend/background colour combinations;
- (13) The Competent Authority may discourage the use of multiple angle hoardings and encourage single pole or dual pole hoardings with dual or multiple vision from sides, provided they pass the structural stability test;
- (14) The Competent Authority may discourage the use of flex materials, as after a high wind storm, they tend to snap and create a nuisance on the street, the drains, and often dangle unsafely, which may harm passer by and passing vehicles;
- (15) The outdoor advertisement device shall be aesthetically designed.
- (16) Additional criteria for Energy usage in back-lit or front-lit outdoor Advertisement devices:
 - a. The electrical connections to Outdoor Advertisement Devices shall be in accordance with relevant Bureau of Indian Standards (BIS) and Bureau of Energy Efficiency (BEE) standards;
 - b. To promote conservation of energy, it is recommended to use alternate renewable resources like Solar Power;
 - c. No generators running on diesel/petrol/kerosene or any bio fuel, causing noise, air or water pollution shall be used for illumination;
 - d. All lighting associated with the outdoor Advertisement devices shall be directed solely on the outdoor Advertisement device;
 - e. External illumination sources shall be shielded to ensure that external 'spot' light sources are not directed at approaching traffic; pedestrian or vehicular;
 - f. Upward pointing light of the device shall not be allowed, any external lighting is to be downward pointing and focused directly on the sign so that glare does not extend beyond the outdoor Advertisement devices;
 - g. The average maintained luminance shall be reduced to 0.5 candel as or all together shut, after 23:00 hours (11 P.M.) and sunrise by automatic timing devices;
 - h. Non-static illuminated outdoor Advertisement devices (flashing lights) shall not be permitted along any road;
 - i. Moving, rotating or variable message outdoor Advertisement devices are not permitted along roads as this may cause a statistically significant distractive influence on motorist's response time to external stimuli;

- j. Electrical connections to outdoor Advertisement devices shall be designed keeping safety of the general public in mind;
 - k. The electricity connection shall be obtained in the name of the agency for outdoor Advertisement device;
 - l. Adequate insulation and protection equipment and procedures shall be adhered to by the Agency for Outdoor advertisement devices;
 - m. A sketch plan shall be submitted to the Competent Authority showing the location from where the electricity is being drawn along with the position of various other ancillary requirements, duly signed by the Agency for Outdoor Advertisement Devices electrical contractor (authorized by the Electricity Department);
 - n. A copy of the electrical contractor's test certificate shall be provided to the Competent Authority. The switching device shall be of a type approved by the electrical contractor (authorized by the Electricity Department);
- (17) If it is against the public interest;
- (18) With respect to outdoor advertisement devices on motor vehicles, the requisite permissions under the Motor Vehicles Act, 1988 and the Rules framed there under, including for the modification of the Motor Vehicle shall be obtained and submitted to the Competent Authority in the prescribed form.

“SCHEDULE III”

Criteria for Display

The following types of displays are prohibited;

- (a) Displays which gives instructions to traffic to “stop”, “halt” or other instructions such as give way, merge etc., which are not given by the Statutory Authorities;
- (b) If the display imitates a traffic control device;
- (c) A display with illumination containing flashing red, blue or amber point light sources which, when viewed from the road, could give the appearance of an emergency service or other special purpose vehicles warning light's;
- (d) Illegible display
- (e) Display of Nudity (irrespective of any gender);
- (f) Racial displays or displays propagating caste community or ethnic differences;
- (g) Displays promoting drugs, alcohol, cigarette, or tobacco items;
- (h) Displays propagating exploitation of women or child;
- (i) Displays having sexual overtones;
- (j) Displays depicting cruelty to animals;
- (k) Displays depicting any nation or institution in poor light;
- (l) Displays casting aspersion on any brand or person;
- (m) Displays banned by any law;
- (n) Displays glorifying violence;
- (o) Destructive devices and explosives depicting items;
- (p) Any psychedelic, laser or moving displays;
- (q) Displays of weapons and related items (such as firearms, firearm parts and magazines, ammunition etc.);
- (r) Displays, which may be defamatory, trade libelous, unlawfully threatening or unlawfully harassing;
- (s) Displays which may be obscene or contain pornography or contain an “indecent representation of women” within the meaning of the Indecent Representation of Women (Prohibition) Act, 1986;
- (t) Displays linked directly or indirectly to or include description of items, goods or services that are prohibited under any applicable law for the time being in force, including but not limited to the Drugs and Cosmetics

Act, 1940, the Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954, the Indian Penal Code, 1860; and

- (u) Any other items considered inappropriate by the Competent Authority;

Statement of Objects and Reasons

The Hon'ble High Court of Bombay at Goa has taken suo-moto cognizance of various illegal outdoor advertisement devices particularly in the nature of hoardings erected along the roads at various places across the State of Goa and therefore initiated Suo Moto Writ Petition bearing No. 1/2007. The Hon'ble High Court voiced its concern over the detrimental effect the haphazard erection of such hoardings had on the vehicular traffic as well as the safety of the general public. The haphazard erection of such outdoor advertisement devices in addition to being a nuisance, very often contained objectionable content as well as content that distracted drivers and motorists.

Therefore, the present Bill aims to establish a comprehensive legal framework for the erection, regulation and control of outdoor advertisement devices and the display thereon. Presently there are several different statutes which govern the erection, regulation and control of such outdoor advertisement devices as well as the display of advertisements thereon. Additionally, there are several different authorities responsible for the grant of permission as well as overseeing the implementation of the said statutes. In order to bring the entire legal regime pertaining to outdoor advertisement devices and displays under one single statute and to streamline the grant of permissions as well as the regulation of the erection of the outdoor media devices and the contents of the display the present Bill has been proposed.

The proposed Bill provides for the establishment of an authority to be known as the Competent Authority to regulate and control the erection and placement of outdoor advertisement devices across the State as well as the contents of the display thereon.

This Bill seeks to achieve the above objects.

Financial Memorandum

Certain provisions in this Bill relating to powers, duties and functions of the Competent Authority involve financial implications which cannot be quantified at this stage.

Memorandum Regarding Delegated Legislation

1. Sub-section (1) of Section 4 of the Bill empowers the Government to prescribe rules of procedure with respect to the transaction of business at the meetings of the Competent Authority.

2. Clause (e) of sub-section (1) of Section 6 of the Bill empowers the Government to prescribe the other functions which are to be performed by the Competent Authority.

3. Sub-section (1) of Section 7 of the Bill empowers the Government to prescribe the form and manner in which persons are to apply for registration before the Competent Authority. Sub-section (4) of Section 7 empowers the Government to fix the fees to be paid for registration under Section 7 as well as issue a notification exempting certain category of persons from the payment of such fees. Sub-section (6) of Section 7 empowers the Government to fix the fees for the purpose of renewal of one's registration under Section 7.

4. Sub-section (1) of Section 9 empowers the government to prescribe the form in which the certificate of Registration is to be issued.

5. Section 11 empowers the Government to carry out several acts, such as;

- (a) In sub-section (1) prescribe the fees payable for the grant of permission under Section 11 as well as to notify the categories of persons who shall be exempted from the requirement of paying such fees.

(b) Sub-section (5) empowers the Government to prescribe the manner in which the unique identification number as well as the Quick Response code is to be made and allotted to each outdoor Advertisement device.

(c) Sub-section 6 empowers the Government to prescribe the form in which the picture of the unique identification number and the Quick Response Code affixed on the outdoor Advertisement device is to be uploaded on the website of the Competent Authority.

(d) Sub-section (9) empowers the Government to prescribe the fees payable for the renewal of the permission obtained under Section 11.

6. Section 12 of the Bill empowers the Government to carry out several acts such as;

(a) Sub-section (1) empowers the government to prescribe the fees payable in order to obtain permission under Section 12 of the Bill as well as notify a list of the category of non-commercial displays that will be exempted from the requirement of paying such fees.

(b) Sub-section (4) empowers the government to prescribe the form of the NOC which is to be produced by the Agency of display from the Agency for Outdoor Advertisement device when the said Agencies are distinct and separate.

(c) Sub-section (5) empowers the Government to prescribe the manner in which the Competent Authority shall create and allot a unique identification number and a Quick Response Code to each display.

(d) Sub-section (7) of the Bill empowers the Government to prescribe the manner in which pictures of the unique identification number and the Quick response code reflected on the display is to be uploaded on the website.

(e) Sub-section (10) of the Act empowers the Government to fix the fees payable for the renewal of permission granted under Section 12.

7. Sub-section 11 of Section 13 empowers the Government to prescribe the manner in which the Competent Authority is to be intimated of the outdoor advertisement devices and displays installed which are otherwise mandated or permitted under legislations issued by the Parliament including the Railway Act, 1989, the Airports Authority of India Act, 1994, the Defence of India Act, 1962 and The Major Ports Authorities Act, 2021.

8. Sub-section (1) of Section 16 empowers the Government to frame Rules for the auction of the user of land/space/site or user of an outdoor advertisement device belonging to the Government to any person.

9. Sub-section (1) of Section 17 empowers the government to fix the fees payable towards the assignment of permission obtained under Section 11 of the Bill.

10. Sub-section (1) of Section 19 empowers the Government to issue general or special orders with respect to the imposition of tax on display. Further the maximum and minimum rates at which the aforesaid tax shall be levied in different classes of Village Panchayats, Municipal areas and Corporation areas as well as other matters relating to imposition, assessment, collection and exemptions with respect to the same shall be prescribed by the Government.

11. Section 20 empowers the Government to specify what percentage of the revenue collected shall be allocated to the concerned local authority and what percentage of the revenue collected shall be retained with the Competent Authority.

12. Section 26 empowers the Government to fix the fees payable for the issuance of a duplicate certificate.

13. Section 33 empowers the Government to issue a notification in the Official Gazette thereby making Rules.

14. Section 34 of the Bill empowers the Directorate of Information and Publicity to frame regulations to carry out the purposes of this Bill. Further sub-section (2) empowers the Government to prescribe the manner in which the publication of the regulations framed by the Directorate of Information and Publicity shall be carried out in the Official Gazette.

15. Section 35 empowers the Government to by notification to omit, amend or add any entries covered by or mentioned in Schedules I, II and III.

16. Section 37 empowers the Government to issue orders for the purpose of removing the difficulty.

16. Sub-clause (3) clause (B) of Schedule II empowers the Government to prescribe the form in which the report of the certified structural engineer is to be submitted to the Competent Authority.

17. Sub-clause (22) of clause (B) of Schedule II empowers the Government to prescribe the form in which the permissions obtained under the Motor Vehicles Act, 1988 and the Rules framed thereunder are to be submitted to the Competent Authority.

Porvorim, Goa.
20th March, 2025.

(DR. PRAMOD SAWANT)
Chief Minister.

Assembly Hall,
Porvorim, Goa.
20th March, 2025.

(NAMRATA ULMAN)
Secretary to the Legislative
Assembly of Goa.

LA/LEGN/2025/3286

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Panchayat Raj (Amendment) Bill, 2025

(Bill No. 12 of 2025)

A

BILL

further to amend the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994).

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 Panchayat Raj (Amendment) Act, 2025.

(2) It shall come into force at once.

2. *Amendment of Section 239.*— In section 239 of the said Act, in sub-section (7), in clause (a), in sub-clause (i), for the words “special planning”, the words, “spatial planning” shall be substituted.

Statement of Objects and Reasons

The Bill seeks to correct typographical error in clause a (i) of sub-section (7) of Section 239 of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994) by substituting the words “spatial planning” for the words “special planning” occurring therein.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa.
19th March, 2025.

SHRI MAUVIN GODINHO
Minister of Panchayats

Assembly Hall,
Porvorim, Goa.
19th March, 2025.

NAMRATA ULMAN
Secretary to the Legislative
Assembly of Goa.

ANNEXURE

239. *District Planning Committee.*— (1) Government shall constitute in every district, a District Planning Committee to consolidate the plans prepared by the Zilla Panchayat, Panchayats and Municipal Councils in the district as a whole.

(2) The District Planning Committee shall consist of,—

- (a) members of the House of the People who represent the whole or part of the district;
- (b) the members of the Council of States who are registered as electors in the district;
- (c) Adhyaksha of the Zilla Panchayat;
- (d) the President of the Municipal Council having jurisdiction over the headquarters of the district;
- (e) such number of persons, not less than four-fifth of the total number of members of the Committee as may be specified by the Government, elected in the prescribed manner from amongst the members of the Zilla Panchayat and Councillor of the Municipal Councils in the district, in proportion to the ratio between the population of the rural areas and of the urban areas in the district.

(3) All the members of the State Legislative Assembly whose constituencies lie within the district shall be permanent invitees of the Committee.

(4) The Chief Executive Officer shall be the Secretary of the Committee.

- (5) The Adhyaksha of Zilla Panchayat shall be the ex officio Chairman of the District Planning Committee.
- (6) The District Planning Committee shall consolidate the plans prepared by the Zilla Panchayats, Panchayats and Municipal Council in the district and prepare a draft development plan for the district as a whole.
- (7) Every District Planning Committee shall in preparing the draft development plan,—
- (a) have regard to,
 - (i) the matters of common interest between the Zilla Panchayats, Panchayats and Municipal Councils in the district including special planning, sharing of water and other physical and natural resources, the integrated development of infrastructures and environmental conservation;
 - (ii) the extent and type of available resources whether financial or otherwise;
 - (b) consult such institutions and organisations as the Government may, by order, specify.
- (8) The Chairpersons of every District Planning Committee shall forward the development plan, as recommended by such Committee to the Government.

LA/LEGN/2025/3287

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Homoeopathy Council (Amendment) Bill, 2025

(Bill No. 13 of 2025)

A

BILL

further to amend the Goa Homoeopathy Council Act, 2001 (Goa Act No. 63 of 2001).

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

1. *Short title, extent and commencement.*— (1) This Act may be called the Goa Homoeopathy Council (Amendment) Act, 2025.

(2) It shall come into force at once.

2. *Amendment of Section 2.*— In Section 2 of the Goa Homoeopathy Council Act, 2001 (Goa Act 63 of 2001) (hereinafter referred to as the “principal Act”),

(i) clause (a) shall be omitted;

(ii) in clause (b), for the word “Board”, the word “Council” shall be substituted;

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

“(bb) “Council” means the Goa Homoeopathy Council established under Section 3 of this Act;”;

(iv) in clause (g), for the word “Board”, the word “Council” shall be substituted.

3. *Substitution of Section 3.*— For Section 3 of the principal Act, the following Section shall be substituted, namely:—

“3. *Establishment of Council.*— (1) The Government may, as soon as may be, by notification in the Official Gazette, establish a Council to be called the Goa Homoeopathy Council. The Council shall be a body corporate and shall have perpetual succession and a common seal and may by the said name sue and be sued.

(2) The Council shall consist of nine members and shall be constituted in the following manner, namely:—

(a) Six members who have put in at least 5 years practice in homoeopathy, elected by the registered practitioners from amongst themselves.

(b) One practitioner nominated by the Government.

(c) One member from the public having interest in homoeopathy nominated by the Government; and

(d) The Director or a Deputy Director of the Directorate of Health Services of Goa, nominated by the Government.

(3) The election of members referred to in clause (a) of sub-section (2) shall be held at such time and such place and in such manner as may be prescribed.”

4. *Amendment of Section 4.*— In Section 4 of the principal Act and in all other Sections, for the word “Board”, wherever it occurs, the word “Council” shall be substituted.

Statement of Objects and Reasons

The Bill seeks to substitute the word “Council” for the word “Board” in the Goa Homoeopathy Council Act, 2001 (Goa Act 63 of 2001) so as to establish the Goa Homoeopathy Council under the said Act.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa.
21st March, 2025.

VISHWAJIT RANE
Minister for Health.

Assembly Hall,
Porvorim, Goa.
21st March, 2025.

NAMRATA ULMAN
Secretary to the Legislative
Assembly of Goa.

A. Tabular format showing existing provision and proposed amendment in The Goa Homoeopathy Council (Amendment) Bill, 2025:

Sl. No.	Existing Section in the Act	Proposed Section in the Act	Justification/Reason for amendment
1	2	3	4
1.	2 (a) – “Board” means the Goa Board of homoeopathy	To be omitted	<p>1. Earlier the Goa Government passed Goa Indian System of Medicine and Homoeopathy Council Act, 2001.</p> <p>2. The Goa Government amended the Goa Indian System of Medicine and Homoeopathy Council Act, wherein the words “Indian System of Medicine and” were omitted from the Act.</p> <p>3. Now the National Commission for Homoeopathy and Registrar of Goa Board of Homoeopathy has proposed that the word “Board” may be substituted by “Council” in the Goa Homoeopathy Act.</p>
2.	2(b) – “Chairman” means Chairman of the Board	<p>in clause 2 (b), for the word “Board”, the word “Council” shall be substituted;</p> <p>after clause (b), the following clause shall be inserted, namely:-</p> <p>“(bb) “Council” means the Goa Homoeopathy Council established under Section 3 of this Act;”;</p>	
3.	2(g) – “member” means member of the Board	in clause (g), for the word “Board”, the word “Council” shall be substituted	
4.	3. <i>Establishment of Board.</i> — (1) The Government may, as soon as may be, by notification in the Official Gazette, establish a Board to be called the Goa Board of homoeopathy. The Board shall be a body corporate and shall have perpetual succession and a common seal and may by the said name sue and be sued	<p><i>Substitution of Section 3.</i>— For Section 3 of the principal Act, the following Section shall be substituted, namely:—</p> <p>“3. <i>Establishment of Council.</i>— (1) The Government may, as soon as may be, by notification in the Official Gazette, establish a Council to be called the Goa Homoeopathy Council. The Council shall be a body corporate and shall have perpetual succession and a common seal and may by the said name sue and be sued.</p>	
5.	<p>3 (2) - The Board shall consist of nine members and shall be constituted in the following manner, namely:—</p> <p>(a) Six members who have put in at least 5 years practice in homoeopathy, elected by the registered practitioners from amongst themselves.</p> <p>(b) One practitioner nominated by the Government.</p> <p>(c) One member from the public having interest in homoeopathy nominated by the Government; and</p> <p>(d) The Director or a Deputy Director of the Directorate of Health Services of Goa, nominated by the Government.</p>	<p>3 (2) - The Council shall consist of nine members and shall be constituted in the following manner, namely:—</p> <p>(a) Six members who have put in at least 5 years practice in homoeopathy, elected by the registered practitioners from amongst themselves.</p> <p>(b) One practitioner nominated by the Government.</p> <p>(c) One member from the public having interest in homoeopathy nominated by the Government; and</p> <p>(d) The Director or a Deputy Director of the Directorate of Health Services of Goa, nominated by the Government.</p>	

1	2	3	4
6.	(e) The election of members referred to in clause (a) of sub-section (2) shall be held at such time and at such place and in such manner as may be prescribed.	(3) The election of members referred to in clause (a) of sub-section (2) shall be held at such time and such place and in such manner as may be prescribed."	
7.	4. <i>Chairman and Vice-Chairman.</i> — The Government shall nominate any member of the Board as Chairman of the Board and the Vice-Chairman of the Board shall be elected by the members from amongst themselves.	<i>Amendment of Section 4.</i> — In Section 4 of the principal Act and in all other Sections, for the word "Board", wherever it occurs, the word "Council" shall be substituted.	

LA/LEGN/2025/3288

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Goods and Services Tax (Second Amendment) Bill, 2025

(Bill No. 14 of 2025)

A

BILL

further to amend the Goa Goods and Services Tax Act, 2017, (Goa Act No. 4 of 2017).

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 Goods and Services Tax (Second Amendment) Act, 2025.

(2) Save as otherwise provided in this Act, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of Section 2.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in Section 2,—

(i) in clause (61), after the word and figure "Section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of Section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted with effect from the 1st day of April, 2025;

(ii) in clause (69),—

(a) in sub-clause (c), after the words "management of a municipal", the word "fund" shall be inserted;

(b) after sub-clause (c), the following Explanation shall be inserted, namely:—

"*Explanation.*— For the purposes of this sub-clause—

(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called.”;

(iii) after clause (116), the following clause shall be inserted, namely:—

“(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of Section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;”;

3. *Amendment of Section 12.*— In Section 12 of the principal Act, sub-section (4) shall be omitted.

4. *Amendment of Section 13.*— In Section 13 of the principal Act, sub-section (4) shall be omitted.

5. *Amendment of Section 17.*— In Section 17 of the principal Act, in sub-section (5), in clause (d),—

(i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

“*Explanation 2.*— For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery”.”.

6. *Amendment of Section 20.*— In Section 20 of the principal Act, with effect from the 1st day of April, 2025,—

(i) in sub-section (1), after the word and figure “Section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of Section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted;

(ii) in sub-section (2), after the word and figure “Section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of Section 5 of the Integrated Goods and Services Tax Act, 2017,” shall be inserted.

7. *Amendment of Section 34.*— In Section 34 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that no reduction in output tax liability of the supplier shall be permitted, if the —

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.

8. *Amendment of Section 38.*— In Section 38 of the principal Act,—

(i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;

(ii) in sub-section (2),—

(a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;

(b) in clause (a), the word “and” shall be omitted;

(c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;

(d) after clause (b), the following clause shall be inserted, namely:—

“(c) such other details as may be prescribed.”.

9. *Amendment of Section 39.*— In Section 39 of the principal Act, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted.

10. *Amendment of Section 107.*— In Section 107 of the principal Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.

11. *Amendment of Section 112.*— In Section 112 of the principal Act, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of Section 107 has been paid by the appellant.”.

12. *Insertion of new Section 122B.*— After Section 122A of the principal Act, the following Section shall be inserted, namely:—

“122B. *Penalty for failure to comply with track and trace mechanism.*— Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of Section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”.

13. *Insertion of new Section 148A.*— After section 148 of the principal Act, the following Section shall be inserted, namely:—

“148A. *Track and trace mechanism for certain goods.*— (1) The Government may, on the recommendations of the Council, by notification, specify,—

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods, to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall,—

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2), as may be prescribed.”.

14. *Amendment of Schedule III.*— In Schedule III of the principal Act,—

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;

(ii) in Explanation 2, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(iii) after Explanation 2, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“*Explanation 3.*— For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in Section 2 of the Special Economic Zones Act, 2005.”

15. *No refund of tax collected.*— No refund shall be made of all such tax which has been collected, but which would not have been so collected, had Section 14 been in force at all material times.

Statement of Objects and Reasons

The Bill seeks to amend clause (61) of Section 2 and Section 20 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter may be referred to as the “said Act”) so as to explicitly include inter-state reverse charge mechanism transactions under the ISD mechanism with effect from 1st day of April, 2025.

The Bill also seeks to amend clause (69) of Section 2 of the said Act so as to substitute the term “municipal or local fund” with the term “municipal fund or local fund”. The Bill also seeks to insert clause 116(A) in Section 2 of the said Act to make a mark that is unique, secure and non-removable for implementation of track and trace mechanism.

Clause 3 and clause 4 of the Bill seeks to omit sub-section (4) of Section 12 and sub-section (4) of Section 13 of the said Act so as to remove the provision for time of supply in respect of transaction in vouchers, the same being neither supply of goods nor supply of services to resolve ambiguities in the treatment of vouchers.

Clause 5 of the Bill seeks to amend clause (d) of sub-section (5) of Section 17 of the said Act so as to align the provisions of said section with the intent relating to availment of input tax credit by replacing the phrase “plant or machinery” with “plant and machinery”, retrospectively with effect from 1st day of July, 2017.

Clause 7 of the Bill seeks to substitute the proviso to sub-section (2) of Section 34 of the said Act so as to explicitly provide for the requirement of reversal of corresponding input tax credit in respect of a credit note, if availed by the recipient, for the purpose of reduction of tax liability of the supplier in respect of the said credit note.

Clause 8 of the Bill seeks to amend sub-section (1) of Section 38 of the said Act so as to make the said sub-section inclusive to cover other cases where input tax credit is not available to taxpayer under any other provisions of the Act.

Clause 9 of the Bill seeks to amend Section 39 of the said Act so as to provide for an enabling clause to prescribe conditions and restrictions for filing of returns under the said sub-section.

Clause 10 and 11 of the Bill seeks to amend Section 107 and Section 112 of the said Act so as to provide for payment of pre-deposit for filing an appeal in respect of an order passed which involves only penalty amount.

Clause 12 of the Bill seeks to insert a new Section 122B in the said Act so as to provide for penal provisions for contraventions of the provision relating to track and trace mechanism.

Clause 13 of the Bill seeks to insert a new Section 148A in the said Act so as to provide for provision of Track and Trace Mechanism for ensuring effective monitoring and control of supply of specified commodities.

Clause 14 of the Bill seeks to amend Schedule III appended to the said Act so as to specify that the supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area shall be treated neither as supply of goods nor as supply of services.

Clause 15 of the Bill seeks to provide that no refund shall be made of all such tax which has been collected, but which would not have been so collected, had clause 14 been in force at all material times.

This Bill seeks to achieve the above objects.

Financial Memorandum

The proposed Goa Goods and Services Tax (Second Amendment) Bill, 2025 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

Memorandum Regarding Delegated Legislation

Clause 1(2) of the Bill empowers the Government to appoint the date for bringing into force the Act by notification in the Official Gazette.

Clause 8 of the Bill empowers the Government to frame the rules to specify other details to be made available in the statement.

Clause 13 of the Bill empowers the Government to specify on recommendations of the Council, the goods and persons or class of persons who are in possession or deal with such goods by a notification in the Official Gazette. It further empowers the Government to frame rules to specify the persons to provide a system for enabling affixation of unique identification marking and for electronic storage and access of information and to specify the unique identification marking, the manner of affixing the same on the goods and packages, the form and manner for the time for furnishing information and details, maintaining records or documents and the amount to be paid.

These delegations are of normal character.

Porvorim, Goa.
21st March, 2025.

Shri PRAMOD SAWANT
Finance Chief Minister.
Hon'ble Minister

Assembly Hall,
Porvorim, Goa.
20th March, 2025.

Smt. NAMRATA ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Goods and Services Tax (Second Amendment) Bill, 2025 by the Legislative Assembly of Goa.

RAJ BHAVAN
Date: 21st March, 2025

P. S. SREEDHARAN PILLAI
Governor of Goa.

ANNEXURE

Extracts from the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017)

Section 2.— Definitions

(61) "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in Section 20;

(69) "local authority" means—

- (a) a "Panchayat" as defined in clause (d) of article 243 of the Constitution;
- (b) a "Municipality" as defined in clause (e) of article 243P of the Constitution;
- (c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
- (d) a Cantonment Board as defined in Section 3 of the Cantonments Act, 2006 (41 of 2006);
- (e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
- (f) a Development Board constituted under article 371 and article 371J of the Constitution; or
- (g) a Regional Council constituted under article 371A of the Constitution;

Section 12. Time of Supply of Goods.—

(1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under Section 31, to issue the invoice with respect to the supply; or

(b) the date on which the supplier receives the payment with respect to the supply:

Provided that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.

Explanation 1.— For the purposes of clauses (a) and (b), "supply" shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.

Explanation 2.— For the purposes of clause (b), "the date on which the supplier receives the payment" shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earliest of the following dates, namely:—

(a) the date of the receipt of goods; or

(b) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(c) the date immediately following thirty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b) or clause (c), the time of supply shall be the date of entry in the books of account of the recipient of supply.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

*** Section 13. Time of Supply of Services.—**

(1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of services shall be the earliest of the following dates, namely:—

(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under Section 31 or the date of receipt of payment, whichever is earlier; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under Section 31 or the date of receipt of payment, whichever is earlier; or

(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply

Provided that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice relating to such excess amount.

Explanation.— For the purposes of clauses (a) and (b)—

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;

(ii) "the date of receipt of payment" shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely:—

(a) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier, in cases where invoice is required to be issued by the supplier; or

(c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b) or clause (c), the time of supply shall be the date of entry in the books of account of the recipient of supply:

Provided further that in case of supply by associated enterprises, where the supplier of service is located outside India, the time of supply shall be the date of entry in the books of account of the recipient of supply or the date of payment, whichever is earlier.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

Section 17. Apportionment of credit and blocked credits.—

(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.

(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

Explanation.— For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except,—

(i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and

(ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.

(4) A banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub-section (2), or avail of, every month, an amount equal to fifty per cent. of the eligible input tax credit on inputs, capital goods and input services in that month and the rest shall lapse:

Provided that the option once exercised shall not be withdrawn during the remaining part of the financial year:

Provided further that the restriction of fifty per cent. shall not apply to the tax paid on supplies made by one registered person to another registered person having the same Permanent Account Number.

(5) Notwithstanding anything contained in sub-section (1) of Section 16 and sub-section (1) of Section 18, input tax credit shall not be available in respect of the following, namely:—

(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation.— For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

(e) goods or services or both on which tax has been paid under Section 10;

(f) goods or services or both received by a non-resident taxable person except on goods imported by him;

(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in Section 135 of the Companies Act, 2013

(g) goods or services or both used for personal consumption;

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and

(i) any tax paid in accordance with the provisions of Section 74 in respect of any period up to Financial Year 2023-24

(6) The Government may prescribe the manner in which the credit referred to in sub-sections (1) and (2) may be attributed.

Explanation.— For the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes—

(i) land, building or any other civil structures;

(ii) telecommunication towers; and

(iii) pipelines laid outside the factory premises.

Section 20. Manner of distribution of credit by Input Service Distributor.—

(1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, shall be required to be registered as Input Service Distributor under clause (viii) of Section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, including the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of Section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.

Section 34. Credit and debit notes.—

(1) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than the thirtieth day of November following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

(3) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient one or more debit notes for supplies made in a financial year containing such particulars as may be prescribed.

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

Explanation.— For the purposes of this Act, the expression “debit note” shall include a supplementary invoice.

Section 38. Communication of details of inward supplies and input tax credit.

(1) The details of outward supplies furnished by the registered persons under sub-section (1) of Section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of Section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of Section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed.

Section 39. Furnishing of returns.—

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of Section 10 or Section 51 or Section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of Section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.

(3) Every registered person required to deduct tax at source under Section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:

Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.

(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.

(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of Section 27, whichever is earlier.

(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:

Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.

(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.

(8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.

(9) Where any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars 6 in such form and manner as may be prescribed, subject to payment of interest under this Act:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the thirtieth day of November following the end of the financial year to which such details pertain, or the actual date of furnishing of relevant annual return, whichever is earlier.

(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods 9 or the details of outward supplies under sub-section (1) of Section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of Section 37 for the said tax period.

(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.

Section 107. Appeals to Appellate Authority.—

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.

(3) Where, in pursuance of an order under sub-section (2), the authorised officer makes an application to the Appellate Authority, such application shall be dealt with by the Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and such authorised officer were an appellant and the provisions of this Act relating to appeals shall apply to such application.

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

(5) Every appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty crore rupees, in relation to which the appeal has been filed:

Provided that no appeal shall be filed against an order under sub-section (3) of Section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.

(7) Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed.

(8) The Appellate Authority shall give an opportunity to the appellant of being heard.

(9) The Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under Section 73 or Section 74 or Section 74A.

(12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.

Section 112. Appeals to Appellate Tribunal.—

(1) Any person aggrieved by an order passed against him under Section 107 or Section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.

(2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed fifty thousand rupees.

(3) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later, for determination of such points arising out of the said order as may be specified by the Commissioner in his order.

(4) Where in pursuance of an order under sub-section (3) the authorised officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order under sub-section (1) of Section 107 or under sub-section (1) of Section 108 and the provisions of this Act shall apply to such application, as they apply in relation to appeals filed under sub-section (1).

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in sub-section (1).

(6) The Appellate Tribunal may admit an appeal within three months after the expiry of the period referred to in sub-section (1) or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3), or permit the filing of a memorandum of cross-objections within forty-five days after the expiry of the period referred to in sub-section (5) if it is satisfied that there was sufficient cause for not presenting it within that period.

(7) An appeal to the Appellate Tribunal shall be in such form, verified in such manner and shall be accompanied by such fee, as may be prescribed.

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of Section 107, arising from the said order, subject to a maximum of twenty crore rupees, in relation to which the appeal has been filed.

(9) Where the appellant has paid the amount as per sub-section (8), the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.

(10) Every application made before the Appellate Tribunal,—

(a) in an appeal for rectification of error or for any other purpose; or

(b) for restoration of an appeal or an application, shall be accompanied by such fees as may be prescribed.

(13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed:

Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year.

(14) On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.

(15) A copy of the order passed by the Appellate Authority shall also be sent to the jurisdictional Commissioner or the authority designated by him in this behalf and the jurisdictional Commissioner of State tax or Commissioner of Union Territory Tax or an authority designated by him in this behalf.

(16) Every order passed under this section shall, subject to the provisions of Section 108 or Section 113 or Section 117 or Section 118 be final and binding on the parties.

Schedule III. Activities or Transactions which shall be treated neither as a Supply of Goods nor a Supply of Services

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
- (b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
- (c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than specified actionable claims.
7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.
8. (a) Supply of warehoused goods to any person before clearance for home consumption;
- (b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.
9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.
10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.

Explanation 1.— For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

Explanation 2.— For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (50 of 1962).

LA/LEGN/2025/3289

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa State Research Foundation (Amendment) Bill, 2025

(Bill No. 15 of 2025)

A

BILL

to amend the Goa State Research Foundation Act, 2022 (Goa Act 8 of 2022).

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 State Research Foundation (Amendment) Act, 2025.

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

2. *Amendment of Section 10.*— In Section 10 of the Goa State Research Foundation Act, 2022 (Goa Act 8 of 2022), in sub-section (3), the following proviso shall be inserted, namely:—

“Provided that in the absence of required quorum, the meeting may be adjourned by thirty minutes. After adjournment, the meeting may be conducted if atleast one-third of the total numbers of members are present.”

Statement of Objects and Reasons

The Bill seeks to insert a proviso to sub-section 3 of Section 10 of the Goa State Research Foundation Act, 2022 (Goa Act 8 of 2022) so as to make provision in the Act to adjourn the meeting of Governing Council of Goa State Research Foundation for want of quorum and enable the Governing Council to conduct the same thereafter if one-third of its members are present, so that the Governing Council can decide upon important and urgent matters.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa.
21st March, 2025.

DR. PRAMOD SAWANT
Education Minister/Chief Minister.

Assembly Hall,
Porvorim, Goa.
21st March, 2025.

NAMRATA A. ULMAN
Secretary to the Legislative
Assembly of Goa.

ANNEXURE

Extract of Section 10 the Goa State Research Foundation Act, 2022
(Goa Act 8 of 2022).

10. Meetings of Governing Council.— (1) The Governing Council shall meet at least once in three months and not less than fifteen days notice shall be given of such meetings to the members. In case of any exigencies a meeting can be called without giving fifteen days prior notice.

(2) The meeting of the Governing Council shall be called by the Managing Director under instructions of the Chairperson.

(3) One-half of the members of the Governing Council shall form the quorum at any meeting.

(4) In case of difference of opinion among the members the opinion of the majority shall prevail.

(5) Each member of the Governing Council shall have one vote and in the case of equality of votes, the Chairperson of the Governing Council or the member presiding over that meeting shall, as the case may be, have a casting vote.

(6) If urgent action by the Governing Council becomes necessary, the Chairperson may permit the business to be transacted by circulation of papers to the members of the Governing Council. The action so proposed to be taken shall not be taken unless agreed to by a majority of members of the Governing Council. The action so taken shall be forthwith intimated to all the members of the Governing Council. In case Governing Council concerned fails to take decision, the matter shall be referred to the Chairperson whose decision shall be final.

LA/LEGN/2025/3290

The following bill which was introduced in the Legislative Assembly of the State of Goa on 24th March, 2025 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Private Universities (Amendment) Bill, 2025

(Bill No. 16 of 2025)

A

BILL

further to amend the Goa Private Universities Act, 2020 (Goa Act 4 of 2020).

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 Private Universities (Amendment) Act, 2025.

(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 Private Universities Act, 2020 (Goa Act 4 of 2020) (hereinafter referred to as the “principal Act”), in clause (xvi),—

(i) in sub-clause (ii), for the expression “the Indian Trusts Act, 1882 (Central Act No. 2 of 1882);”, the expression “the Charitable and Religious Trusts Act, 1920 (Central Act No. 14 of 1920) or the Registration Act, 1908 (Central Act No. 16 of 1908) or under an Act passed by the legislature of any other state for registration of public trust;” shall be substituted;

(ii) for sub-clause (iii), the following sub-clause shall be substituted, namely:—

“(iii) a company registered under Section 25 of the Companies Act, 1956 (Central Act No. 1 of 1956) or under Section 8 of the Companies Act, 2013 (Central Act 18 of 2013)”.

3. *Amendment of Section 3.*— In Section 3 of the principal Act, in clause (e), for the words “rupees fifty thousand”, the words “rupees fifty lakhs” shall be substituted.

4. *Amendment of Section 6.*— In Section 6 of the principal Act, in sub-section (1), for clause (ii), the following clause shall be substituted, namely:—

“(ii) own or possess on a lease atleast for a period of 30 years, a land not less than 50,0000 (fifty thousand) square meters or such land as per the requirement of the regulatory body, whichever is higher.”.

5. *Amendment of Section 8.*— In Section 8 of the principal Act,—

(i) the existing provision shall be numbered as sub-section (1);

(ii) after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

“(2) The land and other movable and immovable properties acquired, created, arranged or built by the sponsoring body for the University within the State of Goa shall vest in the University and shall not be used for any purpose other than the academic and research.”.

6. *Amendment of Section 14.*— In Section 14 of the principal Act, in sub-section (1), for the words “Regulatory Authority”, the words “Regulatory body” shall be substituted.

7. *Amendment of Section 15.*— In Section 15 of the principal Act, after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that if the adequate number of eligible candidates belonging to the reserved categories have not applied for admission to any programme offered by the University, such reserved seats shall be filled by the candidates from the unreserved category.”.

8. *Amendment of Section 16.*— In Section 16 of the principal Act,—

- (i) the existing provision shall be numbered as sub-section (1);
- (ii) after sub-section (1) as so numbered, the following sub-sections shall be inserted, namely:—

“(2) The sponsoring body shall have the power to nominate the first President, the first Vice-Chancellor, the first Pro-Vice-Chancellor, the first Registrar and the first Finance Officer.

(3) The officers of the University nominated under sub-section (2) shall cease to hold their respective offices on the appointment of the President, the Vice Chancellor, the Pro-Vice-Chancellor, the Registrar and the Finance Officer under Sections 17, 18, 19, 20 and 22, respectively or on expiry of a period of two years from the date of notification issued under Section 7, whichever is earlier.

(4) All decisions and actions taken by the officers nominated under sub-section (2) shall be deemed to be the decisions of the respective officers appointed under Sections 17, 18, 19, 20 and 22.”.

9. *Amendment of Section 24.*— In Section 24 of the principal Act,—

- (i) the existing provision shall be numbered as sub-section (1);
- (ii) in sub-section (1) as so numbered, the following proviso shall be inserted, namely:—

“Provided that the sponsoring body shall have power to constitute the first Governing Body, first Executive Council, first Academic Council, and first Planning Board.”;

- (iii) after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

“(2) The authorities constituted under sub-section (1) shall cease to exist on the constitution of the Governing Body, the Executive Council, the Academic Council, the Finance Committee and the Planning Board under Sections 25, 26, 27, 28 and 29 respectively or after two years from the date of notification issued under Section 7, whichever is earlier.

(3) All decisions and actions taken by the authorities constituted under sub-section (1) shall be deemed to be the decisions of the respective authorities appointed under sections 25, 26, 27, 28 and 29”.

10. *Amendment of Section 62.*— In Section 62 of the principal Act, in sub-section (5), for the expression, “Section 195 and Chapter 26 of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974)”, the expression, “Section 215 and Chapter 28 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No. 46 of 2023)” shall be substituted.

11. *Amendment of Section 63.*— In Section 63 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (i) manner of furnishing information to the Government under clause (1) of Section 3;
- (ii) fees payable under sub-section (1) of Section 4;
- (iii) the manner of conferring honorary degrees or other distinctions under clause (iv) of Section 13;

(iv) emoluments, allowances and facilities to be provided to the Chairperson, members and staff of the Regulatory Authority under sub-section (9) of Section 39;

(v) manner of investment in instruments for permanent endowment fund under clause (iv) of Section 50;

(vi) measures for non-compliance with directions issued by the Government under sub-section (1) of Section 60”.

Statement of Objects and Reasons

The Bill seeks to amend clause (xvi) of Section 2 of the Goa Private Universities Act, 2020 (Goa Act 4 of 2020) (hereinafter referred to as the “said Act”) as the Indian Trusts Act does not govern public trusts, and also to consider only non-profit making companies to be the sponsoring body of a Private University.

The Bill seeks to amend clause (e) of Section 3 of the said Act to enhance the investment in the library.

The Bill seeks to amend Sections 6 and 8 of the said Act to specify the land requirements for the private university and to vest the purchase of such land with the Private University.

The Bill seeks to amend sub-section (1) of Section 14 of the said Act to regulate admissions in Private Universities as per the rules of Regulatory bodies.

The Bill seeks to insert a second proviso to Section 15 of the said Act so as to make a provision for filling the seats by the candidates from unreserved category if an adequate number of candidates are not available from the reserved category.

The Bill seeks to amend Sections 16 and 24 of the said Act so as to include transitional provisions after the establishment and incorporation of the Private University.

The Bill seeks to amend sub-section (5) of Section 62 of the said Act to incorporate the consequential changes as a result of the enactment of the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No. 46 of 2023).

The Bill seeks to amend Section 63 of the said Act to specify the rule-making powers of the Government.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

Clause 1 (2) of the Bill empowers the Government to issue notification for appointing the date to bring into force the Act.

Porvorim, Goa.
21st March, 2025.

DR. PRAMOD SAWANT
Hon’ble Minister for Education.

Assembly Hall,
Porvorim, Goa.
21st March, 2025.

NAMRATA ULMAN
Secretary to the Legislative
Assembly of Goa.

ANNEXURE

**Extract of Sections 2, 3, 6, 8, 14, 15, 16, 24, 62 and 63 of The Goa Private Universities Act, 2020
(Goa Act 4 of 2020)**

Section 2

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

(xvi). “sponsoring body”, in relation to a University to be established under this Act, means:

- (i) a Society registered under the Societies Registration Act, 1860 (Central Act No. 21 of 1860); or
- (ii) a public trust registered under the Indian Trusts Act, 1882 (Central Act No. 2 of 1882); or
- (iii) a company registered under the Companies Act, 1956 (Central Act No. 1 of 1956) or the Companies Act, 2013 (Central Act 18 of 2013);

Section 3

3. Conditions for the establishment of the University.— The sponsoring body shall, for the purposes of establishing the University under this Act fulfil the following conditions, namely:—

- a) create a permanent endowment fund of at least rupees five crores;
- b) own or possess on long term lease basis a land, buildings and infrastructure facilities required for establishing University;
- c) install equipments, computers, furniture, assets, infrastructural facilities (other than building mentioned in clause (b) and other consumables and non-consumables of atleast rupees two crores in offices and laboratories in the building referred to in clause (b); and undertake to procure the computers, furniture, assets, infrastructural facilities (other than building mentioned in clause (b) and other consumables and non-consumables of atleast rupees four crores in the next five years after establishing University;
- d) appoint at least one Professor, two Associate Professors and sufficient number of Assistant Professors and supporting staff members in every department or discipline;
- e) purchase books and periodicals worth rupees fifty thousand in the library and also undertake to invest rupees ten crores for the books, periodicals, computer library networking and other library facilities in the first three years after establishing the University;
- f) undertake to arrange the co-curricular activities, extracurricular activities, debate, competitions, quiz programmes, sports, National Service Scheme and National Cadet Corps for the students as per the standards of regulatory bodies;
- g) undertake to adhere standards, conditions and regulations set by University Grants Commission, All India Council for Technical Education, National Council for Teachers Education, Bar Council of India, Medical Council of India and other regulatory bodies established by the Government or Central Government;
- h) undertake to establish the provident fund for the employees of the University and to introduce other welfare schemes;
- i) make the Statutes and the Ordinances for the administration and functioning of the University;
- j) any arrangements made by the University shall not differ from the provisions of the Act and regulations of the University Grants Commission and other regulatory bodies;

k) ensure transparent functioning of the University and put the clearances obtained from the Regulatory Bodies in the public domain;

l) furnish such information to the Government in such manner as may be prescribed;

m) comply with such other conditions as may be notified by the Government to be fulfilled before the establishment of the University.

Section 6

6. Issuance of letter of intent and submission of compliance report by sponsoring body.— (1) After the receipt of the report of the committee constituted under section 5, if the Government is satisfied that it is proper to establish the University, it may issue a 'Letter of Intent' and required sponsoring body to:—

(i) establish an endowment fund in accordance with the provisions of this Act;

(ii) own or possess on long term lease basis as much land and constructions thereon as may be required by the Government in its notification issued from time to time;

(iii) own library, computers and other equipment and the required infrastructure facilities for running academic and research activities as may be required by the regulatory bodies and the Government from time to time;

(iv) give an undertaking to appoint at least one Professor, two Associate Professors and adequate number of Assistant Professors and Research Associates along with necessary supporting staff in each department or discipline to be started by the University and as required by the Regulatory Authority;

(v) give an undertaking to take up co-curricular activities like seminars, debates, quiz programs and extracurricular activities like games, sports, National Service Scheme, National Cadet Corps, Rovers and Rangers etc., for the benefit of students as per the instructions of the Regulatory Authority;

(vi) give an undertaking for establishment of provident fund/National Pension Schemes and to take up welfare programs for the officers, teachers and employees of the University; and

(vii) fulfil such other conditions and provide such other information as may be required by the Regulatory Authority and the central regulatory bodies constituted by the Government of India/Government of Goa as the case may be.

(2) The sponsoring body shall after complying with the provisions of Section 3, report the compliance to the Government within a maximum period of five years from the date of issue of the letter of intent.

(3) If the sponsoring body fails to comply with the provisions of Section 3, the Government shall have power to withdraw the letter of intent issued to the sponsoring body under sub-section (1).

Section 8

8. Incorporation of the University.— Every University established under Section 7 shall be a body corporate by the name and shall have perpetual succession and a common seal. It shall have the power to acquire and hold property both movable and immovable and to make contract, and may sue and be sued by the said name.

Section 14

14. Admission and Standards.— (1) Admission to the different academic programmes shall be made in accordance with the Rules of Regulatory Authority of concerned discipline of study and University Grants Commission norms for the time being in force.

(2) The University shall ensure that the academic standards of the courses offered by the University are in accordance with the guidelines of the University Grants Commission and other statutory bodies, as the case may be.

(3) The teacher-student ratio shall be in accordance with the guidelines of the University Grants Commission.

(4) Academic performance of the University with respect to standards set by the University Grants Commission/Government/other Regulatory Bodies shall be periodically reviewed by a Committee of Academic Experts constituted by the President consisting of one Chairman and four members including two members as nominees of the Government.

(5) The Chairman and other four expert members shall be from academic field not below the rank of Professor and from one of the specialization run by the University. A copy of the report along with the action taken by the University shall be sent to the University Grants Commission and Government and also displayed in the public domain.

Section 15

15. University open to all classes and creeds.— The University shall be open to persons of either sex and of whatever race, creed, caste or class, and it shall not be lawful for the University to adopt to impose on any person any test whatsoever of his religious belief or profession in order to entitle him to be admitted therein as an officer, a teacher, staff member, student, or to hold any office therein or to graduate threat:

Provided that reservation in the posts and recruitment of the employees and reservation of seats for admission in any course of study in the University for the students belonging to the Scheduled Castes, Scheduled Tribes and Other Backward Classes of citizens shall be regulated by the Order of the Government issued from time to time.

Section 16

16. Officers of the University.— The following shall be the officers of the University,—

- (i) the President;
- (ii) the Vice-Chancellor;
- (iii) the Pro-Vice-Chancellor;
- (iv) the Registrar;
- (v) the Dean of Faculty;
- (vi) the Controller of Examinations;
- (vii) the Finance Officer; and
- (viii) such other officers as may be declared by the Statutes to be officers of the University.

Section 24

24. Authorities of the University.— The following shall be authorities of the University:—

- (1) the Governing Body;
- (2) the Executive Council;
- (3) the Academic Council;
- (4) the Finance Committee;
- (5) the Planning Board;
- (6) the Board of Faculties;
- (7) the Examinations Committee; and
- (8) such other body, council and committee as may be declared by the Statutes to be the authority of the University.

Section 62

62. Special powers of the Regulatory Authority and the Government in certain circumstances.— (1) If, it appears to the Regulatory Authority that the University has contravened any of the provisions of this Act or Statutes or

Ordinances made thereunder or has violated any of the directions issued by it under this Act or has ceased to carry out any of the undertakings given under sub-section (1) of Section 6 or a situation of financial mismanagement or maladministration has arisen in the University, it shall issue notice requiring the University to show cause within forty-five days as to why an order of its dissolution should not be made.

(2) If the Regulatory Authority, on receipt of reply of the University on the notice issued under sub-section (1), is satisfied that there is a prima facie case of contravention of any of the provisions of this Act or the Statutes or Ordinances or Regulations made thereunder or of violation of directions issued by it under this Act or of ceasing to carry out any of the undertakings given or of financial mismanagement or maladministration, it shall make an order of such enquiry as it may consider necessary.

(3) The Regulatory Authority shall, for the purposes of any enquiry under sub-section (2), appoint an inquiry officer or enquiry committee to inquire into any of the allegations and to make report thereon.

(4) The inquiry officer or the enquiry committee appointed under sub-section (3) shall have the same powers as are vested in a Civil Court under the Civil Procedure Code, 1908 (Act of 1908) while trying a suit in respect of the following matters, namely:— (a) summoning and enforcing the attendance of any person and examining him on oath; (b) requiring the discovery and production of any such document or any other material as may be necessary in evidence; (c) requisitioning any public record from any office; and (d) any other matter which may be prescribed by the Government from time to time.

(5) The inquiry officer or enquiry committee inquiring under this Act shall be deemed to be a Civil Court for the purposes of Section 195 and Chapter 26 of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974).

(6) On receipt of the enquiry report from the enquiry officer or the enquiry Committee appointed under sub-section (3), if the Regulatory Authority is satisfied that the University has contravened all or any of the provisions of this Act or the Statutes or Ordinances or Regulations made thereunder or has violated any of the directions issued by it under this Act or has ceased to carry out the undertakings given by it or a situation of financial mismanagement and maladministration has arisen in the University which threatens the academic standard of the University, it shall make recommendations to the Government for liquidation of the University and shall appoint an Administrator.

(7) The Administrator appointed under sub-section (6) shall have all the powers and be subjected to all the duties of the Executive Council and the Governing Body under this Act and shall administer the affairs of the University until the last batch of the students of the regular courses have completed their courses and they have been awarded degrees, diplomas or awards, as the case may be.

(8) After having been awarded the degrees, diplomas or awards, as the case may be, to the last batches of the students of the regular courses, the Administrator shall make a report to the effect to the Regulatory Authority and the Government.

(9) On receipt of the report under sub-section (8), the Government shall, by a notification in the Official Gazette, issue an order dissolving the University and from the date of publication of such notification in the Official Gazette, the University shall stand dissolved and all the assets and liabilities of the University shall vest in the sponsoring body from such date.

Section 63

63. Power to make rules.— (1) The Government may, by notification, make rules for carrying out the provisions of this Act.

(2) Every rule made under this section shall, as soon as may be after it is made, be laid before the State Legislature.

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