

## **Goa Tax On Infrastructure Rules, 2009**

### **CONTENTS**

1. Short title and commencement
2. Definitions
3. Appeal against assessment

## **Goa Tax On Infrastructure Rules, 2009**

### **1. Short title and commencement :-**

(1) These rules may be called the Goa Tax on Infrastructure (Appeal) Rules, 2009.

(2) They shall come into force from the date of their publication in the Official Gazette.

### **2. Definitions :-**

In these rules, unless the context otherwise requires,-

(a) "Act" means the Goa Tax on Infrastructure Act, 2009 (Act 20 of 2009);

(b) "Section" means the section of the Act.

Words and expressions used in these rules but not defined herein shall have the same meanings as are respectively assigned to them in the Act.

### **3. Appeal against assessment :-**

Any person aggrieved by an assessment of tax on Infrastructure made by the Competent Authority under sub-section (5) of section

3 of the Act may, within thirty days of communication of such assessment by the competent authority, prefer an appeal before the Chief Town Planner, Town and Country Planning Department, Government of Goa.