

Goa, Daman And Diu Barge Tax Rules, 1975

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Goa, Daman And Diu Barge Tax Rules, 1975

1. Short title and commencement :-

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

(2) They shall come into force at once.

2. Definition :-

In these rules, unless the context otherwise requires-

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

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

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

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

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

(e) "Section" means a Section of the Act; (f) "Tonne" means a metric tonne.

2 Inserted by (Amendment) Rules, 1978 (published in the Official Gazette, Series I No. 6 dated 11-5-1978).

3. Declaration :-

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

(2) In case of a new barge or in case of a barge registered outside the Union territory the registered owner or the person having possession or control of such barge shall, before the barge is put to

use in the inland waters of the Union Territory, fill up and sign the declaration in Form "A" and deliver the same to the Taxation Authority.

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

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

4. Additional declaration :-

After submitting the declaration in Form "A" if the barge is so altered as to change her carrying capacity, the person responsible to submit the declaration in Form "A" shall within 30 days of carrying out such alteration, sign and deliver a declaration in Form "B" to the Taxation Authority.

5. Special declaration :-

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

6. Levy of tax :-

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

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TABLE

| | |
|---|--------------------------------------|
| Less than 100 tonnes | Rs. 3.50 p. |
| 100 tonnes and less than 200 tonnes | Rs. 5.00 p. |
| 200 tonnes and less than 350 tonnes | Rs. 6.00 p. |
| ³ [350 tonnes and less than 650 tonnes | Rs. 16.50 per annum per tonne. |
| 650 tonnes and less than 1000 tonnes | Rs. 18.00 per annum per tonne. |
| 100 tonnes and above | Rs. 20.00 per annum per tonne".] |

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

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

3 These words and figures have been substituted for the words and figures "350 tonnes and above Rs 7.50/-" by (Second Amendment) Rules, 1986 (O. G.), Series I No. 9 (Extraordinary No. 3) dated 2-6-1986. Earlier the same was amended by (First Amendment) Rules, 1976.

7. Calibration of barge for levy of Tax :-

For the purpose of levy of tax, the Taxation Authority ⁴[shall within fifteen days of survey under the Inland Vessels Act, 1917] require the barge to be calibrated.

4 Substituted for the word "may" by (Third Amendment) Rules, 1986 (O. G., Series I No. 31 dated 30-10-1986).

7A. Penalty for failing to calibrate barge as required under rule 7 :-

⁵[7A. Penalty for failing to calibrate barge as required under rule 7
If any person contravenes the provision of rule 7, fine of Rs. 100/- shall be imposed which shall be paid within 10 days from the date of receipt of the order of the Taxation Authority by the person concerned. For any subsequent delay in calibrating the barge, a further fine of Rs. 100/- each for every fifteen days or fraction thereof shall be imposed.]

5 Inserted by (Third Amendment) Rules, 1986 (O. G., Series I No. 31 dated 30-10-1986).

8. Mode of payment :-

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

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

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

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

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

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

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

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

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

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

9. Issue of Tax Licence and Tax Token :-

When a person pays an instalment of tax or satisfies the Taxation Authority that he has been exempted from the payment of tax

under Section 10 of the Act, the Taxation Authority, shall issue a tax licence and a tax token in Form D and E, respectively, to such person and shall enter in the token the amount paid or the word EXEMPT as the case may be.

10. Penalty for failure to pay tax :-

(1) Before imposing a penalty under ⁶[section 11] of the Act, the Taxation Authority shall call upon the person concerned to show cause why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and a finding with a brief statement of his reasons for the findings.

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

6 These words and figures have been substituted for the words and figures "section 16" by (Amendment) Rules, 1978 (O. G., Series I No. 6 dated 11-5-1978).

11. Power to seize and detain in case of non-payment of tax :-

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

12. Display of tax licence :-

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

13. Duplicate of Tax Token or Tax Licence :-

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

duplicate token or licence.

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

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

14. Declaration of non-use :-

⁷["14. Declaration of non-use.

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

⁷ Substituted by (Third Amendment) Rules, 1979, published in the Official Gazette, Series I No. 51 dated 22-3-1979.

The original Rule 14 reads as follows:

"14. Declaration of non-use.-

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

(2) Notwithstanding anything contained in sub-rule (1), if such owner or person proves to the satisfaction of the Taxation Authority, subject to such conditions as may be required by him in this behalf, that the barge was not used or kept for use, during the period for which tax has not been paid, the Taxation Authority may certify that such barge has not been used or kept for use during such period, in form G. "

15. Refund of Taxes :-

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

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

16. Certificate of refund :-

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

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

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

17. Scale of refund :-

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

a) When tax has been paid for a quarter and the barge has not plied for the full quarter, 80% of the tax paid.

b) When the tax has been paid for a full year and

i) The barge has not plied for not less than six months. 40% of the tax paid.

ii) The barge has not plied for the full year. 80% of the tax paid.

18. Appeal :-

⁸["18. Appeal.-

(1) Every appeal under Section 14 of the Act shall be made in the form of petition addressed to the Administrative Tribunal and the decision of the said Administrative Tribunal thereon shall be final;

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

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

⁸ Rules 18 to 23 have been inserted by (Amendment) Rules, 1978, published in the Official Gazette, Series I No. 6 dated 11-5-1978.

19. Limitation :-

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

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

20. Court Fee :-

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

21. Fees for copies :-

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

(a) certificates of receipt of cash or duplicate copy of challan ... Rs. 2/-

(b) copy of final original order passed by the taxation authority or any other officer or authority under the Act ... Rs. 5/-

(c) copy of final order passed on appeal ... Rs. 5/-

(d) copy of any application objection, petition, affidavit or statement made by a party or witness ... Rs. 5/-

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

22. Procedure to be followed by the Administrative Tribunal in deciding appeals :-

The Administrative Tribunal in deciding appeal under the Act shall

have the same powers and shall follow the same procedure provided for in this behalf in the Goa, Daman and Diu Administrative Tribunal Act, 1965 (Act No. 6 of 1965), as if the appeal was filed under the said Act.

23. Savings :-

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