### −1− GOVERNMENT OF GOA

### **Department of Law and Judiciary**

### **Legal Affairs Division**

# **Notification** 7/34/2000/LA

The Goa Cess on Fluid Milk (Control) Act, 2000 (Goa Act 24 of 2000), which has been passed by the Legislative Assembly of Goa on 26-7-2000 and assented to by the Governor of Goa on 28-8-2000, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 5<sup>th</sup> September, 2000.

## The Goa Cess on Fluid Milk (Control) Act, 2000

(Goa Act 24 of 2000) [28-8-2000]

AN

#### **ACT**

to provide for levy and collection of cess on fluid milk and augment the dairy production and to make the State of Goa self reliant as far as milk production is concerned and to regulate the use of facilities and infrastructure, etc. provided in the State of Goa and for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

- **1. Short title and commencement.** (1) This Act may be called the Goa Cess on Fluid Milk (Control) Act, 2000.
  - (2) It extends to the whole of the State of Goa.
- (3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint <sup>1</sup>[came into force on 5-3-2001].
  - 2. Definitions.— In this Act, unless the context otherwise requires,—
  - (a)"Competent authority" means a person or body of persons appointed by the Government under section 3 of this Act:
    - (b) "Government" means the Government of Goa;
  - (c) "fluid milk" means milk pasteurized or otherwise in sachet or barrel, in cans or any other container.
    - (d) "Official Gazette" means the Official Gazette of the Government;
    - (e) "prescribed" means prescribed by the rules made under this Act.
- **3. Appointment of Competent Authority.** The Government may, by notification in the Official Gazette, appoint any person or a body of persons to perform the functions of competent authority under this Act for such area as may be specified in the notification.

- **4.** Levy and collection of Cess.— (1) There shall be levied and collected a cess on fluid milk in the State of Goa upon use of any facilities, infrastructure or any other amenities belonging to or provided by the State for consumption, at rates as may be prescribed, retrospectively or prospectively by the Government by Notification.
  - (2) The cess shall be assessed, levied and collected in such manner, and in such instalments, if any, as may be prescribed.
    - (3) The cess levied shall be in addition to any other taxes, permission fees, licence fees.
- **5.** Crediting proceeds of Cess.— The proceeds of the cess collected under section 4 of this Act shall be credited to the Government treasury and shall be utilised to augment the dairy production so that the State of Goa becomes self reliant as far as milk production is concerned.
- **6. Penalties.** Whosoever fails to pay the cess levied under the provisions of section 4 of this Act within the period prescribed shall be punished with a fine of Rs. 500/- or ten times the cess payable, whichever is more.
- **7. Power of the Government to exempt or reduce Cess.** The Government may, if in its opinion, it is necessary in public interest so to do, by notification and subject to such restrictions and conditions and for such period as may be specified in the notification, exempt or reduce either prospectively or retrospectively, the cess payable under this Act, by any specified class of producers or class of dealers in fluid milk.
- **8. Power to remove difficulties.** If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by notification, make such provisions as appear to it be necessary or expedient for removing the difficulty.
- **9. Powers to make rules.** The Government may, subject to the condition of previous publication make rules for the purposes of carrying out the provisions of this Act.
- **10. Other Laws not affected.** The provisions of this Act are in addition to and not in derogation of the provisions of any other law for the time being in force.

Secretariat Annexe, Panaji. Dated: 5-9-2000. R. RAGHURAMAN, Secretary to the Government of Goa, Law Department (Legal Affairs).