

**GOVERNMENT OF GOA**

**Government of Goa Department of Science Technology & Environment**

**Notification**

7/9/2013-LA

The Goa Cess on Products and Substances Causing Pollution (Green Cess) Act, 2013 (Goa Act 15 of 2013), which has been passed by the Legislative Assembly of Goa on 29-04-2013 and assented to by the Governor of Goa on 22-05-2013, is hereby published for general information of the public.

*Sharad G. Marathe*, Joint Secretary (Law).

Porvorim, 24th May, 2013.

**The Goa Cess on Products and Substances Causing Pollution (Green Cess) Act, 2013**

(Goa Act 15 of 2013)

[22-5-2013] AN

ACT

*to provide for levy and collection of cess on the products and substances including hazardous substances, which upon their handling or consumption or utilization or combustion or movement or transportation causes pollution of the lithosphere, atmosphere, biosphere, hydrosphere and other environmental resources of the State of Goa, under the concept of "polluter pays principle", and also to provide for measures to reduce the carbon footprint left due to such activities and for matters connected therewith or incidental thereto.*

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

**1. Short title and commencement.**— (1) This Act may be called the Goa Cess on Products and Substances Causing Pollution (Green Cess) Act, 2013.

(2) It shall extend 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.

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

(a) "cess" means the cess leviable under the provisions of this Act.

(b) "competent authority" means a competent authority appointed under section 3 of this Act.

(c) "Government" means the Government of Goa.

(d) "prescribed" means prescribed by the rules made under this Act.

(e) “products” means those products which upon their handling, consumption, utilization, combustion or movement or transportation causes pollution of the lithosphere, atmosphere, biosphere, hydrosphere and other environmental resources and causes emission of carbon dioxide and other green house gases or discharge other types of effluents and includes asphalts, automotive gasolines, fuel, oils, kerosene, lubricants, naphthas, waxes, other hydrocarbon compounds including mixtures and products obtained from crude oil and natural gas processing and such other products which the Government may, by notification in the Official Gazette, specify for the purpose of this Act.

(f) “Official Gazette” means the Official Gazette of the Government.

(g) “substances” means substances which may upon their handling or consumption or utilization or combustion or movement or transportation, causes pollution of the lithosphere, atmosphere, biosphere, hydrosphere and other environmental resources and causes emission of carbon dioxide and other greenhouse gases or discharge other types of effluents and includes carbon products, coke, coal, chemicals and chemical products, hazardous substances and such other substances which the Government may, by notification in the Official Gazette, specify for the purpose of this Act.

**3. Appointment of Competent Authority.**— (1) The Government may, by notification in the Official Gazette, appoint any person to be the competent authority under this Act and appoint as many competent authorities as maybe required and assign to them such areas as may be specified in such notification.

(2) The competent authorities shall perform such functions and discharge such duties as may be prescribed.

**4. Levy and collection of cess.**— (1) There shall be levied and collected a cess at such rates as may be specified by the Government by a notification in the Official Gazette, not exceeding two percent of the sale value of the products and/or substances, the handling, utilization, consumption, combustion, transportation or movement, of which, by any means, causes pollution within the State of Goa, from every person carrying out any of the above activities.

(2) The cess shall be assessed, levied and collected in such manner, as may be prescribed.

(3) The cess levied under this Act shall be in addition to any other cess, taxes, charges, duties, permission fees, license fees or any other fees payable under any other law for the time being in force.

**5. Crediting proceeds and utilization of cess.**—The proceeds of the cess collected under section 4 shall be credited to the Consolidated Fund of the State of Goa and shall be utilized for undertaking the measures to reduce the carbon footprint, by means of such programmes or schemes as may be decided by the Government.

**6. Constitution of Environmental and Energy Audit Bureau.**— (1) In order to identify sensitive areas of energy and environmental conservation and to recommend appropriate measures and solutions for reducing carbon footprint, and to suggest measures for deriving benefits under carbon credit trading and related matters in the State of Goa, the Government shall establish an Environmental and Energy Audit Bureau by notification in the Official Gazette.

(2) The composition of, procedure to be followed by, and functions of the Environmental Energy Audit Bureau, shall be such as may be prescribed.

**7. Penalties.**— Whosoever fails to pay the cess levied under the provisions of this Act shall be punished with a fine not exceeding rupees one lakh:

Provided that, pending the payment of such cess and fine, the defaulter shall be prevented by the competent authority in dealing with products and/or substances in any manner until the payment of cess and fine is made.

**8. 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 in the Official Gazette and subject to such restrictions and conditions and for such period as may be specified in such notification, exempt or reduce, either prospectively or retrospectively, the cess payable under this Act, by any specified class of persons or in respect of any products or substances.

**9. 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.

**10. Jurisdiction of courts barred.**— No Court shall have jurisdiction in respect of any matter in relation to which the competent authority or any other person authorized by the competent authority is empowered by or under this Act to exercise any power, and no injunction shall be granted by any Civil Court in respect of anything which is done or intended to be done by or under this Act.

**11. Protection of action taken in good faith.**— No suit, prosecution or other legal proceedings shall lie against the competent authority or any other person authorized by the competent authority for anything which is done or intended to be done in good faith under this Act or any rule made thereunder.

**12. Bar of suits and prosecutions.**— No suit, prosecution or other proceedings shall lie against the Government or any officer of the Government, or against any other person appointed under this Act, for any act done or purported to be done under this Act, without the previous sanction of the Government.

**13. Power to issue directions.**— The Government may, by general or special order, issue such directions as it may deem necessary in respect of matters not provided for in this Act and not inconsistent therewith.

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

(2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Goa.

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

Provided that no such order shall be made under this section after the expiry of two years from the date of commencement of this Act.

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

Secretariat,  
Porvorim, Goa.  
Dated:24-5-2013.

PRAMOD V. KAMAT,  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).