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GOVERNMENT OF GOA

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Notification

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The Goa Municipalities (Amendment) Ordinance, 2020 (Ordinance No. 13 of 2020), which has been promulgated by the Governor of Goa on 20-12-2020, is hereby published for general information of the public.

D. S. Raut Dessai, Joint Secretary (Law).

Porvorim, 22nd December, 2020.

The Goa Municipalities (Amendment) Ordinance, 2020

(Ordinance No. 13 of 2020)

Promulgated by the Governor of Goa in the Seventy-first year of the Republic of India.

An Ordinance further to amend the Goa Municipalities Act, 1968 (Act 7 of 1969).

Whereas, the Legislative Assembly of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the

Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*—

(1) This Ordinance may be called the Goa Municipalities (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Municipalities Act, 1968 (Act 7 of 1969) (hereinafter referred to as the “principal Act”),-

(i) after clause (19), the following clause shall be inserted, namely:—

“(19a) “holder” means a person who is in possession of the building/land;”;

(ii) after clause (25), the following clause shall be inserted, namely:—

“(25a) “member of family of lessee” means lessee’s spouse, or son, or unmarried daughter or father, or mother, or grandson, or unmarried grand daughter;”;

(iii) clause (55a) shall be re-numbered as (55b) and before clause (55b) as re-numbered, the following clause shall be inserted, namely:—

“(55a) “voters” means all the voters whose names are entered in the list of voters prepared and maintained under section 11;”.

3. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (2), in clause (a),-

(i) in item (i),-

(a) for the figures “3,000”, the figures “2,500” shall be substituted;

(b) for the word “population”, the words “voters in a municipal area” shall be substituted;

(ii) in item (ii),—

(a) for the figures “10” and “3,000”, the figures “12” and “2500” shall be respectively substituted;

(b) for the word “population”, the words “voters in a municipal area” shall be substituted.

4. *Substitution of section 88.*— For section 88 of the principal Act, the following section shall be substituted, namely:

“88. *Provisions regarding transfer of municipal property.* — (1) No Council shall transfer any of its immovable property without the sanction of the Government:

Provided that a Council may, for the purpose of construction of markets, shops or such other amenities intended for the overall development of the municipal area, associate private entrepreneurs in such projects on such terms and conditions including transfer of marketable title of the entire project or part thereof, with the approval of the Government.

(2) A proposal of such transfer shall be accompanied by justification for such transfer and a resolution of the Council passed at a meeting by a majority of not less than two-thirds of the total number of Councillors and shall be consistent with the provisions of this Act and the rules made there under and any other law for the time being in force.

(3) Notwithstanding anything contained in sub-section (1), a Council may by a resolution passed at an ordinary meeting,-

(a) by auction, lease its premises for a period not exceeding ten years for such rent as may be fixed by the Council, which shall not be less than the minimum rent specified in sub-section (4) of section 88D and as approved by the Director to be reasonable and subject to the condition of annual increase in rent not below ten percent of the rent of every previous year; and

(b) renew such lease for a period not exceeding ten years, subject to the condition of annual increase in rent not below ten percent of the rent of every previous year, on an application for renewal submitted to the Council by the lessee at least two months before the expiry of such lease:

Provided that in respect of any premises of the Council in case the period of lease has expired, and such lease is not renewed, before the commencement of the Goa Municipalities (Amendment) Ordinance, 2020, the Council may renew such leases subject to the fulfilment of the conditions, namely:-

(i) lessee clears all his dues, if any, towards the Council;

(ii) revised rent is fixed not below the minimum rent as specified in sub-section (4) of section 88 D; and

(iii) application for renewal of lease is made before expiry of a period of six months from the commencement of the Goa Municipalities (Amendment) Ordinance 2020:

Provided further that in case a building comprising any premises leased to the lessee is demolished and reconstructed by the Council during the tenure of the lease, the Council may let such reconstructed premises to such lessee at the rent as determined by the Council and approved by the Government.

(4) If any lease is not renewed on expiry of period of lease of any premises of the Council, then such lease shall stand terminated and the Chief Officer shall take possession of the premises after giving thirty days notice to the lessee.

(5) Any subsisting lease agreement of any premises of the Council which was granted by the Council before commencement of the Goa Municipalities (Amendment) Ordinance, 2020 and which has completed a period of forty years on such commencement on the day the Goa Municipalities (Amendment) Ordinance, 2020 comes into force, shall upon the request of the lessee be renewed by the Council for a further period of 10 years only with the prior approval of the Government. After completion of such renewal period of the lease, such lease shall stand terminated and the Chief Officer shall take possession of the premises.

(6) If the lessee fails to pay rent in respect of premises of the Council, for three consecutive months, the lease of such premises shall be deemed to be terminated on expiry of such period of three months and without prejudice to the right of the Council to recover arrears of rent and other dues, if any, the Chief Officer shall immediately take possession of such premises.

(7) After expiry period of notice issued by the Chief Officer under sub-section (4) or on completion of renewed period of lease under sub-section (5) or upon deemed termination of lease under sub-section (6), if the lessee fails to handover the vacant possession of the premises to the Council, the Chief Officer shall seal such premises. Once the premises are sealed, it shall not be opened except by the Chief Officer for taking its vacant possession”.

5. *Insertion of new sections 88A to 88D.*— After section 88 of the principal Act, the following new sections shall be inserted, namely:-

“88A. *Prohibition of Unauthorized transfer of premises of the Council.*—(1) No person shall sub-let, or transfer or assign his right in, or part with possession of, the premises of the Council leased to him to any other person and no person shall accept such transfer, or assignment, or occupy any premises of the Council in contravention of the provisions of section 88.

(2) In case of contravention of the provisions of sub-section (1) by the lessee, the lease between the council and lessee shall be deemed to have been terminated and the Chief Officer shall, on his own motion or upon a complaint from any person, immediately, take possession of the premises.

88B. *Penalty.*— Whoever contravenes the provisions of sub-section (1) of section 88A shall be punishable with imprisonment for a term which may extend to three years or with fine of rupees two lakh or with both.

88C. *Offences to be cognizable and non-bailable.*— An offence punishable under section 88B shall be cognizable and non-bailable.

88D. *Regularization of unauthorized transfer of premises of the Council.*— (1) Where a lessee of the Council has sub-let, or transferred, or assigned his right in, or parted with possession of, the premises of the Council leased to him to any other person (transferee) before commencement of the Goa Municipalities (Amendment) Ordinance, 2020, such transferee shall, within a period of six months from such commencement make an application to the Chief officer, for regularization of his occupation of such premises executing a lease in such form as may be prescribed by the Government, along with the processing fee and transfer fee as specified in the table below and the supporting documents to show that the lessee has sub-let, or transferred, or assigned his right in, or parted with possession of the premises, to him.

TABLE

Sr. No.	Type of fees	Amount	Class of Council
1	2	3	4
1	Processing fee	Rs.5000.00 (Non refundable)	Any Councils
2	Transfer fee	Rs. 20000.00 per sq. mt.	"C" Class Council
		Rs. 30000.00 per sq. mt.	"B" Class Council
		Rs. 40000.00 per sq. mt.	"A" Class Council

Provided that in case the transfer of premises is from lessee to a member of his family, the applicant shall be charged half of the transfer fees specified in the above Table. If at any time it is found that the applicant who has taken the benefit of concession in fees under the first proviso, is not a member of family of the lessee, the fees paid by him shall be forfeited in favour of the Council and the possession of the premises will shall be immediately taken by the Chief Officer:

Provided further that in case there are multiple unauthorised transfers in between the original lessee and applicant, the applicant shall pay additional transfer fee equivalent to 1/3rd of the transfer fee specified in column (3) of the above table in respect of each such earlier transfers.

(2) After receipt of application under sub-section (1), the Chief Officer shall publish a public notice in two local newspapers (one English and other Devnagari) inviting objections from the public, within 15 days, in respect of regularisation of such transfer.

(3) The Chief Officer shall after giving opportunity to all the interested persons, submit his report to the Council within a period of fifteen days from the last date of filing objections. If it is found that any litigation in respect of the premises, other than recovery of rent is pending before any court of law, in which the Council is

one of the parties, the Chief Officer shall not submit his report till the Court decides such case.

(4) The report submitted under sub-section (3) shall be considered by the Council in its meeting within a period of two months from the date of receipt of such report and the Council after fixing the rent of the premises at a rate not below the rate specified in the table below, shall by appropriate resolution forward such request to the Government for approval of such regularisation and transfer of lease.

TABLE

Sr. No.	Minimum rent per month	Use of premises	Class of Council
1.	Rs. 300/- per sq.mts	Commercial	"A" Class
2.	Rs. 100/- per sq.mts	Residential	"A" Class
3.	Rs. 200/- per sq.mts	Commercial	"B" Class
4.	Rs. 75/- per sq.mts	Residential	"B" Class
5.	Rs. 100/- per sq.mts	Commercial	"C" Class
6.	Rs. 50/- per sq.mts	Residential	"C" Class

Provided that if the existing rate of rent in respect of the premises is higher than the minimum rates of rent specified above then the existing rent shall be maintained with an annual increase in rent of 10%.

(5) The applicant whose request is approved under sub-section (4) shall clear all pending dues in respect of the premises, if any, and pay an amount equivalent to the rent for nine months as a security deposit.

(6) Amount deposited under sub-section (5) shall be interest free. In case any damage is caused to the premises of the Council the same shall be recovered from such amount.

(7) The period of lease under this section shall not exceed ten years and there shall be annual increase in rent not below ten percent of the rent of every previous year.

(8) The provisions of clause (b) of sub-section (3) of section 88 shall mutatis mutandis apply for renewal of lease under this section.”.

6. *Amendment of Section 101.*— In section 101 of the principal Act in sub-section (1), in clause (a) for the words “rateable value” the expression “rateable value or capital value, as the case may be” shall be substituted.

7. *Substitution of section 109.*—For section 109 of the principal Act, the following section shall be substituted, namely:-

“109. *Appointment of Verification Officer.*— The Government may appoint any person not below the rank of Municipal Engineer to be a verification officer, who shall verify the self-assessment declaration submitted by the holder of the building/land.”.

8. *Substitution of section 110.*—For section 110 of the principal Act, the following section shall be substituted, namely:—

“110. *Assessment of Property Tax: Rateable value and Capital Value how to be determined.*— (1) Rateable value System: In order to fix the rateable value of any building or land assessable to a property tax, there shall be deducted from the amount of rent for which such building or land might reasonably be expected to let, or for which it is actually let, from year to year, whichever is greater, a sum equal to ten per centum of the said annual rent, and the said deduction shall be in lieu of all allowances for repairs or on any other account whatsoever.

(2) Capital Value System: The tax of any building or land assessable for property tax shall be calculated on the basis of capital value of the property.

(3) The capital value of any building or land as the case may be, assessable to a

property tax, shall be fixed by the Chief Officer in such manner as prescribed. For fixation of capital value, the Chief Officer shall also have regard to,-

(a) the minimum rates of land or building as indicated in the order issued under the Goa Stamp (Determination of True Market Value of Property) Rules, 2003, for the time being in force, as base value or where such order is not revised for more than five years, then the Director shall fix the capital value of any building or land by taking into consideration the market value of such building or land, as a base value; and

(b) the following factors for which values shall be notified by the Government from time to time, namely:-

(a) the nature and type of the structure of the building;

(b) area of land or carpet area of building;

(c) user category, such as, (i) residential; (ii) commercial (shops, or the like); (iii) offices; (iv) hotels (upto 4 stars); (v) hotels (more than 4 stars); (vi) banks; (vii) industries and factories; (viii) school and college building or building used for educational purposes; (ix) malls and (x) any other building or land not covered by any of the above categories,

(d) age of the building; or

(e) location of the property;

(f) such other factors as may be specified by the Government by notification in the Official Gazette.

(4) The value of any machinery contained or situated in or upon any building or land shall not be included in the rateable value or capital value of such building or land.

(5) The rate of property tax shall be decided by the Council by a resolution and it shall not be less than 0.1 per centum and not more than 1 per centum, of capital value so calculated.

(6) The Capital Value tax assessment shall be applicable with effect from financial year 2021-2022”.

9. *Substitution of section 111.* — For section 111 of the principal Act, the following section shall be substituted, namely:—

“111. *Submission of Declaration of self-assessed Property Tax.*— (1) Every holder of the land or building shall on or before the 30th day of April of every year submit/upload the Declaration of self-assessed property tax in such form as notified by the Government and pay the tax as assessed by him as per the rate of property tax decided by the Council under sub-section (5) of section 110.

(2) (i) The holder who submits the Declaration of self-assessed property tax and makes payment of tax within the time limit specified in sub-section (1), shall be given 5% rebate in the tax amount of that financial year.

(ii) the holder who submits the Declaration of self-assessed property tax and makes payment of tax after the time limit specified in sub-section (1) but on or before the date specified in column (1) of the table below, shall be liable to pay late fees as specified in column (2) of the said table.

TABLE

Date	Late fees
(1)	(2)
31st May	5% of the amount of tax
30th June	10% of the amount of tax
31st July	15% of the amount of tax

(iii) Where any holder fails to submit the Declaration of self-assessed property tax or make payment of tax, on or before the 31st day of July, the property tax payable by such holder shall be assessed by the Chief Officer or a person authorised by him.

(iv) the holder whose assessment has been done under clause (iii) above shall

be liable to pay late fee equivalent to 50% of tax amount in addition to tax amount as assessed by the Chief Officer.

(3) The Declaration of Self-assessed property tax shall be physically verified by the Verification Officer, randomly in such manner as may be notified by the Government within a period of three months from the date the Chief officer displays list of Declarations of self-assessed property tax as per the provisions of section 114. The extent of verification shall not be less than 10% of the total declarations.

(4) In case any such declaration is found to be incorrect, the holder shall be liable to pay a penalty equivalent to five times of difference of tax amount as worked out by the Verification Officer. Any difference up to 5% of tax amount shall be ignored.

(5) In the event of any difference of opinion about the assessment between the holder and Verification Officer the matter will be referred to the Chief Officer and his decision thereon shall be final.”.

10. *Insertion of new section 111A.*— After section 111 of the principal Act, the following section shall be inserted, namely:—

“111A. *Building to be assessed for the purpose of property tax.*— (1) buildings which are not assessed for the purpose of property tax before the commencement of the Goa Municipalities (Amendment) Ordinance, 2020, shall after such commencement be assessed by the holder of such building and he shall submit/upload the Declaration of self-assessed property tax along with copies of documents, supporting his claim including self assessed tax amount for the period he claims that the building is existing, before ninety days from such commencement.

(2) In case the holder does not possess any document to show the period of existence of the building, then such building shall be deemed to be in existence since the year 2012 and liable for the property tax with effect from the financial year 2012-2013.

(3) The payment of property tax as aforesaid, shall not confer any title or right upon the holder in respect of the building if he is not the lawful owner of such building and construction of such building shall continue to be illegal if not made with due approvals from competent authorities.

(4) The Declaration of self-assessed property tax shall be physically verified by the verification officer randomly in such manner as may be notified by the Government.

(5) The provisions of sub-section (4) and (5) of section 111 shall, mutatis mutandis, apply to the declaration made under this section.”.

11. *Omission of section 113.*— Section 113 of the principal Act shall be omitted.

12. *Substitution of section 114.*— For section 114 of the principal Act, the following section shall be substituted, namely:—

“114. *Publication of self-assessment list.*— (1) The Chief Officer shall upload the list of Declarations of self-assessed property tax received under section 111 and 111A, on the website of the Council for information of the public by the 15th day of May every year.

(2) Any person having any objection about the self-assessment of property tax of any building or land in respect of the area or amount of the tax may make representation to the Chief Officer within a period of thirty days from the date of publication of the list under sub-section (1).

(3) The record of all objections so received shall be maintained in such manner as may be prescribed.”.

13. *Omission of section 115.*— Section 115 of the principal Act shall be omitted.

14. *Amendment of section 116.*— In section 116 of the principal Act,—

(i) for the expression “authorised Valuation Officer” wherever it occurs, the words “Verification Officer” shall be substituted;

(ii) for the expression “the book kept under the last preceding section” the expression “the record maintained under sub-section (3) of section 114” shall be substituted;

(iii) for the existing proviso, the following proviso shall be substituted, namely:-

“Provided that before any such amendment an opportunity of being heard shall be given to the holder who has submitted such declaration and reasons therefore shall be recorded in the record aforesaid.”.

15. *Substitution of section 117.*— For section 117 of the principal Act, the following section shall be substituted, namely:-

“117. *Authentication of list of assessment.*— The list so finally made by the Verification Officer shall be authenticated by him under the seal of his office and his signature and he shall endorse a certificate thereon that he has physically verified the declaration of self-assessed property tax, and no valid objection has been made to the valuation and assessment contained in the list, or the amendment has been carried out under section 116 after giving an opportunity of hearing to the holder, as the case may be.”.

16. *Amendment of section 118.* — In section 118 of the principal Act, the words “and deposited”, shall be omitted.

17. *Amendment of section 119.* — In section 119 of the principal Act,-

(i) in sub-section (1) for the words “authorised Valuation Officer”, , the words “Verification Officer” shall be substituted;

(ii) in sub-section (2) for the figures “115” the figure “114” shall be substituted.

18. *Substitution of section 120.* — For the 120 of the principal Act, the following section shall be substituted, namely:—

“120. *Rate of tax to be revised every five years.*— The Municipal Council shall review and revise the rate of tax under sub-section (5) of section 110 every five years:

Provided that if the Council fails to revise the rate of tax by the 31st day of March, the rate as prevailing during the previous financial year shall be deemed to be the rate for next financial year.”.

19. *Amendment of section 122.*— In section 122 of the principal Act:-

(i) in sub-section (1), for the expression “may serve a bill upon each of them”, the expression “may serve a bill upon each of them as per the area in their occupation and if some area is common occupation then”;

(ii) sub-section (3) shall be omitted.

20. *Omission of sections 123 and 124.*— Sections 123 and 124 of the principal Act shall be omitted.

21. *Omission of section 131, 132, 133, 134, 135 and 136.*— Sections 131, 132, 133, 134, 135 and 136 of the principal Act shall be omitted.

22. *Amendment of section 145.*— In section 145 of the principal Act, sub-section (3) shall be omitted.

23. *Amendment of section 148.*— In section 148 of the principal Act:-

(i) for clause (b), the following clause shall be substituted, namely:—

“(b) where the property is in another municipal area or Municipal Corporation area, the warrant may be addressed to the Chief Officer or the Municipal Commissioner, as the case may be, of the area;”;

(ii) clause (c) be omitted,;

(iii) in clause (d), for the word “Mamlatdar” the words “Block Development Officer” shall be substituted.

24. *Amendment of section 165.*— In section 165 of the principal Act, the figures and the word “115 or” shall be omitted.

25. *Amendment of section 184.*— In section 184 of the principal Act,-

(i) sub-section (7) shall be omitted;

(ii) in sub-sections (15) and (16), for the word “Government”, whenever it occurs, the words “High Court” shall be substituted.

26. *Amendment of section 184A.*— In sub-section (3) of section 184A for the word “Government”, whenever it occurs, the words “High Court” shall be substituted.

27. *Amendment of section 184D.*— In section 184D of the principal Act, for the word “Government”, whenever it occurs, the words “High Court” shall be substituted.

28. *Amendment of section 184F.*— In section 184F of the principal Act, for the words “prepare every year”, the words “prepare by the 31st day of January of every year” shall be substituted.

29. *Amendment of section 252.*— In section 252 of the principal Act for sub-section (2), the following sub-section shall be substituted, namely:-

“(2) Whoever uses or allows to be used any place for any of the purposes specified in sub-section (1), without a licence, or in contravention of any conditions subject to which a licence may have been granted under sub-section (1) shall, be liable to pay fine of five thousand rupees if the contravention is of clause (i) or (ii) of sub-section (1) and fine of one thousand rupees if the contravention is of clause (iii) of that sub-section, and in the case of continuing contravention of the said clause (i) or (ii), further fine of one hundred rupees, and of the said clause (iii), further fine of fifty rupees, for every day after the first during which such contravention continues”.

30. *Amendment of section 265.*— In section 265 of the principal Act,-

(i) in sub-section (2), for the words “Chief Officer”, the words “Chief Officer or his representative” shall be substituted;

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

(3) Whoever uses or permits the use of any premises in contravention of the

provisions of sub-section (1), or whoever refuses to comply with any notice issued under sub-section (2) shall be liable to pay fine of five thousand rupees”.

31. *Insertion of new section 265-A. and 265-B* — After the section 265 of the principal Act, the following sections shall be inserted, namely:—

“265A. *Sealing of premises carrying on any trade and or occupation without licence.*— (1) If any person without obtaining a licence from the Council under section 252 or section 265 carries on any trade or occupation in any premises within the limits of municipal area, the Chief Officer shall, after giving an opportunity of being heard to such person seal such premises:

Provided that if the application for licence is already submitted to the Council and it is under process, such premises shall not be sealed till such application is rejected on merit:

Provided further that if such application is rejected on any technical ground, an opportunity shall be given to the applicant to rectify any defect thereof.

(2) An appeal against the order of the Chief Officer shall lie before the Director and his decision in the matter shall be final:

Provided that the Director shall not grant any interim relief without hearing the Chief Officer.

265B. *Responsibility of certain Officers to ensure compliance of conditions of licence.*— The Chief Officer shall notify one or more employees of the Council to ensure that all the shops and establishments within the limits of municipal area have obtained a licence under section 252 or section 265, as the case may be.

(2) The employees so authorised under sub-section (1) shall visit the shops and establishments and inspect the licences at least once in a year and submit compliance report to the Chief Officer by the 30th day of April of every year. If any person is carrying on any trade or occupation without a valid licence from the Council, such employee shall report the fact to the Chief Officer within 48 hours.

(3) If such employee fails to submit report under sub-section (2) or report submitted by him is found incorrect he shall be liable to pay fine of Rs. 1000.00 in respect of each such report in addition to disciplinary action that may be initiated against him :

Provided that before imposing any fine an opportunity of being heard in the matter shall be given to such employee.”.

32. *Amendment of section 286.*— In section 286 of the principal Act, in sub-section (1), in clause (d), for the words “rateable value” the words “rateable value or capital value”, shall be substituted.

33. *Amendment of section 323.*— In section 323 of the principal Act, in sub-section (4), for the existing proviso, the following proviso shall be substituted, namely:-

“Provided that, any licence or written permission issued is required to be renewed as per the provisions of this Act then, upon payment to the Council the requisite fee for renewal by the date specified therein, such licence or written permission shall be deemed to be renewed.”.

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