

# The Goa Rural Improvement and Welfare Cess Act, 2000

(Goa Act 29 of 2000) [28-9-2000]

AN  
ACT

*to provide additional resources for improvement of infrastructure and health with a view to promote the welfare of people residing in the rural areas affected by the use of plastics, dumping of garbage and spillage of materials.*

Whereas it is expedient to provide additional resources for improvement of infrastructure and health with a view to promote the welfare of people residing in the rural areas affected by the use of plastics, dumping of garbage and spillage of materials.

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

**1. Short title, extent and commencement.**— (1) This Act may be called the Goa Rural Improvement and Welfare Cess Act, 2000.

(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) “carrier” means any mode or conveyance of facility by which material is transported from one place to another by mechanical device;

(b) “Government” means the Government of Goa;

(c) “inspecting authority” means an officer appointed by the Government under section 6 of this Act;

(d) “material” means the material specified in Schedule I;

(e) “owner” means any person who is the immediate proprietor of items enlisted in Schedule I;

(f) “Plastic” means compounds of hydrocarbons that are non-biodegradable and includes Polypropelene, Polyvynchloride, Polyethylene, Nylon and other plastic goods, such as, P.V.C., Polystyrene which are not capable of being destroyed by action of living beings;

(g) “prescribed” means prescribed by rules made under this Act;

(h) “Schedule I” means Schedule I appended to this Act;

(i) “Welfare Administrator” means an officer appointed by the Government under section 6 of this Act.

**3. Levy and collection of cess.**— (1) With effect from such date as the Government may, by notification in the Official Gazette, appoint, there shall be levied and collected from the owner a cess on all carrier transporting material and at such rates as specified in Schedule I, for the purposes of this Act.

(2) The Government may, from time to time, by notification in the Official Gazette, revise the items and the rates of cess by amending Schedule I.

**4. Application of proceeds of cess.**— An amount equivalent to the proceeds of cess levied under this Act, reduced by the cost of collection as determined by the Government in the prescribed manner together with any income from investment of the said amount and any other moneys received by the Government for the purposes of this Act shall, after due appropriation made by the State Legislature by law, be utilized by the Government to meet the expenditure incurred in connection with measures which, in the opinion of the Government, are necessary or expedient to promote the welfare of the people residing in the rural areas affected by the movement of carriers transporting material on public roads or dumping of garbage or use of plastics and in particular:—

(a) to defray the cost of measures taken for the benefit of the villagers affected by the transportation of material on public roads, as well as, dumping of garbage, material and plastics;

(b) for improvement of public health, the prevention of disease and the provision for improvement of medical facilities;

(c) for provision and improvement of water supply;

(d) for improvement of public roads and the erection of tree barriers for arresting the dust levels;

(e) to meet the allowances, if any, of the members of the Advisory Committee constituted under section 5 of this Act and the salaries and allowances, if any, of the officers appointed under section 6.

**5. Advisory Committee.**— (1) The Government may constitute an Advisory Committee as it thinks fit to advise the Government on such matters arising out of the administration of this Act as may be referred to it by the Government including matters relating to the amount of cess referred to in section 3.

(2) The Advisory Committee shall consist of such number of persons and chosen in such manner as may be prescribed:

Provided that the Advisory Committee shall include an equal number of members representing the Government, the owner of carrier and representatives of Zilla Panchayat.

(3) The Government shall appoint the Chairman of the Advisory Committee.

(4) The term of office of the members of the Advisory Committee, the allowances, if any payable to them, and the manner in which the Advisory Committee shall conduct its business shall be such as may be prescribed.

(5) The Government shall publish in the Official Gazette the names of all members of the Advisory Committee.

**6. Appointment of Inspecting Authority, Welfare Administrator and their powers.**— (1) The Government may appoint Inspecting Authority, Welfare Administrator and such other officers and staff as it thinks necessary for the purposes of this Act.

(2) Every person so appointed shall be deemed to be a public servant, within the meaning of section 21 of the Indian Penal Code, 1860 (Act 45 of 1860).

(3) Any Inspecting Authority or Welfare Administrator may—

(a) with such assistance, if any, as it thinks fit enter at any reasonable time, any place which he considers it necessary for carrying out the purposes of this Act; and

(b) do within such place anything necessary for the proper discharge of his duties.

**7. Publication of annual report of activities financed under the Act.**— The Government shall, as soon as may be, after the end of each financial year, cause to be published in the Official Gazette a report giving an account of the activities financed under this Act during the previous financial year, together with a statement of accounts.

**8. Power to make rules.**— (1) The Government may, by notification in the Official Gazette and subject to the condition of previous publication, make rules for carrying into effect the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for:—

(a) the assessment and collection of cess levied under this Act;

(b) the period within which the cess shall be payable to the Government;

(c) the determination of the cost of collection of the cess;

(d) the manner in which the amount of cess and other moneys, if any, may be applied on the measures specified in section 4;

(e) the composition of the Advisory Committee constituted under section 5, the manner in which the members thereof shall be chosen, the term of office of such members, the allowances, if any, payable to them and the manner in which the Advisory Committee shall conduct its business;

(f) the furnishing by the owner of the carrier of statistical and other information.

**9. Penalties.**— Whoever fails to pay the cess levied under the provisions of section 3 within the prescribed period shall be punished with imprisonment for a term which may extend to two years or with fine, which may extend to twenty five thousand rupees or with both.

**10. Cognizance of offences.**— No Court shall take cognizance of any offence punishable under this Act or any rules made thereunder except upon complaint in writing made by a person authorised in this behalf by the Government.

**11. Offences by Companies.**— (1) If the person committing an offence under this Act or any rules made thereunder is a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed with the consent or connivance or any director, manager,

secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**Explanation:**— For the purposes of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals;

(b) “director” in relation to a firm means a partner in the firm.

**12. Compounding of offences.**— (1) Any offence punishable under this Act or any rule made thereunder may, either before or after the institution of the prosecution, be compounded by the person authorised under section 10 to make a complaint to the court with respect to that offence, on payment to that person, for credit to the Government of such sum as that person may specify not exceeding rupees twenty thousand.

(2) Where an offence is compounded under sub-section (1), no proceeding or further proceeding, as the case may be, shall be taken against the offender in respect of the offence so compounded.

**13. Recovery of certain sums as arrears of land revenue.**— Any sum due to the Government under this Act or the rules made thereunder may, on a certificate of such officer as may be specified by the Government in this behalf by general or special order, be recovered in the same manner as an arrear of land revenue.

**14. Rules and notifications to be laid before State Legislature.**— Every rule made and every notification issued by the Government under this Act shall be laid, as soon as may be after it is made or issued, as the case may be, before the State Legislature.

**15. Power to revise.**— The Government may, of its own motion or on application made within the prescribed time by an aggrieved party, revise any order made by the Welfare Administrator or other authority/officer in exercise of the powers conferred on it under this Act.

**16. Power to remove difficulties.**— If any difficulty arises in giving effect to the provisions of this Act, the Government may, by notification published in the Official Gazette, as occasion requires, do anything, which appears to it to be necessary for removing the difficulty.

SCHEDULE - I

(See section 3)

Material	Rate
1. Iron ore where royalty is paid to Government	<sup>1</sup> [Nil]
2. Manganese ore where royalty is paid to Government	<sup>2</sup> [Nil]
3. Bauxite ore where royalty is paid to Government	<sup>3</sup> [Nil]
4. Iron ore where royalty is not paid to Government	<sup>4</sup> [Rs. 50/- per metric ton]
5. Manganese ore where royalty is not paid to Government	<sup>5</sup> [Rs. 50/- per metric ton]
6. Bauxite ore where royalty is not paid to Government	<sup>6</sup> [Rs. 50/- per metric ton]
<sup>7</sup> [7. Coal	Rs. 50/- per metric ton
<sup>8</sup> [8. Coke	Rs.50/- per metric ton;
9. (a) Sand	<sup>9</sup> [Rs. 50/- per metric ton]
<sup>10</sup> [(b) Sand where royalty is not paid to the Government	Rs.10/- per Cubic meter]
10. Murrum	Rs. 2/- per cubic meter
11. Debris other than local self Government Authority debris	Rs. 2/- per cubic meter
12. Garbage other than local self Government Authority Garbage	Rs. 2/- per cubic meter
<sup>11</sup> [13. Packaged water supplied in plastic bottles or sachet made up of plastic, sold for human consumption	Rs. 0.50 per litre.]
<sup>12</sup> [13-A Inflammable and hazardous materials other than those listed hereunder :- (i) Petrol, diesel and Light Diesel Oil. (ii) Aviation Turbine Fuel (ATF). (iii) Nafta and Furnace Oil. (iv) Kerosene sold through PDS. (v) Liquefied Petroleum Gas (LPG) for domestic and commercial use. (vi) Waste and Pollutant gases including Argon gas. (vii) Ammonia, Phosphoric Acid and Sulphuric Acid and other raw material used in the manufacture of Chemical Fertilizers. (viii) MS Scrap, MS Ingots, Sponge and Pig Iron.	Rs.250/- per Metric ton]
(ix) Mineral ore used in the manufacture of Sponge Iron and Pig Iron and MS ingots <sup>13</sup> [(x) Paints and paints related material.;  (xi) Carbon Dioxide – liquid/solid/gas.]	
14. Any other items as notified by Government from time to time.	Rs. 2/- per ton/cubic meter/per package, as specified by the Government.

Secretariat Annexe,  
Panaji,  
Dated : 16-10-2000.

R. RaghuRaman,  
Secretary to the Government of Goa,  
Law Department (Legal Affairs).

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- 1 Substituted vide Notification No. D.Tpt/EST/2397/2016/1202 dated 6-4-2016 published in the Official Gazette Series-I No. 1 dated 7-4-2016
  - 2 Substituted vide Notification No. D.Tpt/EST/2397/2016/1202 dated 6-4-2016 published in the Official Gazette Series-I No. 1 dated 7-4-2016
  - 3 Substituted vide Notification No. D.Tpt/EST/2397/2016/1202 dated 6-4-2016 published in the Official Gazette Series-I No. 1 dated 7-4-2016
  - 4 Substituted vide Notification No. 5/4/2000-Tpt/2008 dated 13-5-2008 published in the Official Gazette Series-I No.6 (Extraordinary) dated 13-5-2008
  - 5 Substituted vide Notification No. 5/4/2000-Tpt/2008 dated 13-5-2008 published in the Official Gazette Series-I No.6 (Extraordinary) dated 13-5-2008
  - 6 Substituted vide Notification No. 5/4/2000-Tpt/2008 dated 13-5-2008 published in the Official Gazette Series-I No.6 (Extraordinary) dated 13-5-2008
  - 7 Substituted vide Notification No. 5/4/2000-Tpt/2008/3823 dated 29-10-2014 published in the Official Gazette Series –I No. 31 dated 30-10-2014, thereafter vide Notification dt. 1-2-2011 published in the Official Gazette Series-I N. 45 dated 3-2-2011 and came into force from the date of publication in official Gazette. Thereafter again vide Notification No. 5/4/2000-Tpt/2008/3823 dated 29-10-2014 published in the Official Gazette Series-I No. 31 dated 30-10-2014 present entry substituted.
  - 8 Substituted vide Notification No. 5/4/2000-Tpt/2008/3823 dated 29-10-2014 published in the Official Gazette Series –I No. 31 dated 30-10-2014 thereafter vide Notification dt. 1-2-2011 published in the Official Gazette Series-I N. 45 dated 3-2-2011 and came into force from the date of publication in official Gazette. Thereafter again vide Notification No. 5/4/2000-Tpt/2008/3823 dated 29-10-2014 published in the Official Gazette Series-I No. 31 dated 30-10-2014 present entry substituted.
  - 9 Substituted vide Notification No. 5/4/2000-Tpt/2008 dated 13-5-2008 published in the Official Gazette Series-I No.6 (Extraordinary) dated 13-5-2008
  - 10 Substituted vide Notification No. 5/4/2000-Tpt/2008 dated 12-6-2008
  - 11 Substituted vide Notification No. CCT/12-10/2009-2010/2015/3768 dated 20-11-2015 published in the Official Gazette Series-I No. 35 dated 26-11-2015
  - 12 Inserted vide Notification No. 5/4/2000-Tpt/2008 dated 1-9-2009 published in the Official Gazette Series –I No. 22 (Extraordinary-2) dated 1-9-2009 and substituted vide Notification dated 28-1-2010 published in Official Gazette Series-I No. 48 dated 25-2-2010 and come into force from the date of publication.
  - 13 Inserted vide Notification dt. 1-2-2011 published in the Official Gazette Series-I N. 45 dated 3-2-2011 and came into force from the date of publication in official Gazette.