

The Goa Tax on Infrastructure (Appeal) Rules, 2009

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Rule

THE-GOA-TAX-ON-INFRASTRUCTURE-APPEAL-RULES-2009 of 2009

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The Goa Tax on Infrastructure (Appeal) Rules, 2009Published vide Notification No. 45/1/TCP-09/PT File/3750, dated 21st October, 2009No. 45/1/TCP-09/PT File/3750. - In exercise of the powers Act, 2009 (Goa Act 20 of 2009) the Government of Goa hereby makes the following rules namely:- conferred by clause (j) of section 2 read with sub-section (7) of section 3 of the Goa Tax on Infrastructure

1. Short title and commencement.

(1)These rules may be called the Goa Tax on Infrastructure (Appeal) Rules, 2009.(2)They shall come into force from the date of their publication in the Official Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires,-(a)"Act" means the Goa Tax on Infrastructure Act, 2009 (Act 20 of 2009);(b)"Section" means the section of the Act.Words and expressions used in these rules but not defined herein shall have the same meanings as are respectively assigned to them in the Act.

3. Appeal against assessment.

- Any person aggrieved by an assessment of tax on Infrastructure made by the Competent Authority under sub-section (5) of section 3 of the Act may, within thirty days of communication of such assessment by the competent authority, prefer an appeal before the Chief Town Planner, Town and Country Planning Department, Government of Goa.