



GOA@60

**DIRECTORATE OF PANCHAYATS
GOVERNMENT OF GOA**

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No.19/DP/All BDO/2021-22/ 6270

Dated: - 25/10/2021.

CIRCULAR

Sub: -Regarding assessment of tax on unauthorized house/ building/structure.

It has been observed that many structures/houses/buildings are constructed in various Village Panchayat jurisdictions without obtaining necessary permissions from competent authorities. The occupants of such houses/structures/buildings are using the infrastructure created by the respective Village Panchayat. However, the Village Panchayats are unable to collect any taxes from such occupants in spite of the fact that Village Panchayats are incurring expenditure towards various infrastructural services/facilities which are utilized by these occupants.

Attention of all the Block Development Officers is hereby invited to recent amendment carried to Section 153 of the Goa Panchayat Raj Act 1994 wherein after sub-section (1), the following sub-section 1(A) has been inserted which reads as below:

(1A). The tax as aforesaid shall also be levied on buildings constructed without authorization within the limits of Panchayat area:

Provided that nothing in this sub-section shall amount to regularization of unauthorized construction of such building:

Provided further that nothing in this sub-section shall prevent any competent authority from taking any action against such building in accordance with the law.

The above amendment empowers the Village Panchayats to levy taxes as applicable under Section 153, on unauthorized structures which have been constructed within their jurisdiction. The Village Panchayats shall ensure that a

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“GHARACHI KARUYA NONDANIM, PURAY KORUYA MAGNIM. MHAJE GHAR MHAJO ABHIMAN.”

25/10/2021.

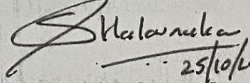
separate register shall be maintained while allotting temporary house number to such unauthorized structures in the process of levying taxes. Also the registration number shall be prefixed with "EHN - (number)". The applicant will have to apply in the prescribed format enclosed to this Circular alongwith payment of one time non-refundable Registration fees for RCC Slab structure @ Rs. 2000/-, for tiled roofing @ Rs. 1000/- and for huts @ Rs. 500/-.

Upon scrutiny of application by the Village Panchayat Secretary and payment of necessary fees by the applicant as per "The Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1998 the house number shall be issued by the concerned Village Panchayat Secretary.

In case the occupant/s of such structure produces required permission/documents in the near future, the temporary house number so allotted shall be discarded and the said structure shall be allotted regular house number which shall be used for all future process thereafter.

In view of above, all the Block Development Officers are hereby directed to bring the contents of this Circular alongwith the application format to the notice of all Village Panchayats under their respective jurisdiction for immediate implementation.

This issues with the approval of the Government.


25/10/2021.
(Siddhi Halarnakar)
Director of Panchayats,
Panaji- Goa.

Enclosed: Application format.

To
All the Block Development Officer,
_____ Block.

Copy to:-1) OSD to Hon'ble Minister for Panchayats, Secretariat, Porvorim.
2) PA to Secretary (Panchayats), Secretariat, Porvorim.
3) Office file.
4) Guard file.

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Application for assessment of tax on unauthorized structure u/s 153
(1A) of The Goa Panchayat Raj Act, 1994.

To,
The Secretary/Sarpanch,
Village Panchayat _____,
Taluka _____.

- 1) Name and address of applicant:- _____
- 2) Ward Number :- _____
- 3) Survey Number/Sub-Div. Number :- _____
- 4) Revenue Village :- _____
- 5) Plinth area of structure (sketch and photograph to be enclosed): _____
- 6) Built up area of structure :- _____ Sq. mts
- 7) Number of floors
(e.g. G+1, G+2 etc) :- _____
- 8) Whether structure has electricity connection:- _____
- 9) Whether structure has water connection:- _____
- 10) Since when structure is existing
(Mention Month and Year):- _____
- 11) Present use of Structure (residential/
Commercial/other, please specify) :- _____
- 12) Description of structure:
whether RCC structure/Laterite masonry
structure with mangalore tiles/any other type
(Please specify):- _____

I agree to pay the necessary fees as per "The Goa Panchayat Raj
(Imposition of taxes, fees and other dues) Rules, 1998."

I state on oath that above particulars are correct and true to the best of
my knowledge and belief and I have not concealed/misrepresented any facts.

Signature
(Name of the Applicant)

Date :

Place:

Enclosed:-

1. Form I & XIV
2. Survey Plan
3. Sketch of structure with dimensions.
4. Recent Photograph of structure

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