

The Goa Tax on Entry of Goods Act and Rules, 2000

The Goa Tax on Entry of Goods Act, 2000

1. **The Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) [11-8-2000]** published in the Official Gazette, Series I No. 19 (Extraordinary) dated 11-8-2000 and came into force w.e.f. 1-9-2000.
2. **The Goa Tax on Entry of Goods (Amendment) Act, 2001 (Goa Act 17 of 2001) [25-01-2001]** published in the Official Gazette, Series I No. 43 (Extraordinary No. 3) dated 31-01-2001 and came into force at once.
3. **The Goa Tax on Entry of Goods (Amendment) Act, 2001 (Goa Act 52 of 2001) [01-08-2001]** published in the Official Gazette, Series I No. 18 (Extraordinary) dated 03-08-2001 and came into force w.e.f. 24th May, 2001.
4. **The Goa Tax on Entry of Goods (Amendment) Act, 2002 (Goa Act 14 of 2002) [31-07-2002]** published in the Official Gazette, Series I No. 17 (Extraordinary No. 3) dated 31-07-2002 and came into force from 01-04-2002.
5. **The Goa Tax on Entry of Goods (Amendment) Act, 2003 (Goa Act 9 of 2003) [31-03-2003]** published in the Official Gazette, Series I No. 52 (Extraordinary No. 4) dated 31-03-2003 and came into force at once.
6. **The Goa Tax on Entry of Goods (Amendment) Act, 2003 (Goa Act 23 of 2003) [20-11-2003]** published in the Official Gazette, Series I No. 34 (Extraordinary No. 2) dated 24-11-2003 and came into force w.e.f. 01-09-2000.
7. **The Goa Tax on Entry of Goods Rules 2000** published in the Official Gazette, Series I No. 23 (Extraordinary No. 2) dated 8-9-2000.

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GOVERNMENT OF GOA
Department of Law and Judiciary
 Legal Affairs Division

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Notification

7-25-2000/LA

The Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), which has been passed by the Legislative Assembly of Goa on 26-7-2000 and assented to by the Governor of Goa on 11-8-2000, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 11th August, 2000.

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The Goa Tax on Entry of Goods Act, 2000

Goa Act 14 of 2000 [11-8-2000]

AN

ACT

to provide for the levy of tax to regulate the use of facilities, infrastructure, etc., provided in the State of Goa on entry of goods into its local areas for consumption, use or sale therein.

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

CHAPTER I

Preliminary

1. ¹[Short title, extent and commencement] — (1) This Act may be called the Goa Tax on Entry of Goods Act, 2000.

¹ By the amendment Act 17 of 2001 original expression was substituted with addition of the words “duration and savings” however again vide Amendment Act 9 of 2003 original expression restored.

(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[4] Deleted

2. Definitions.— (A) In this Act, unless the context otherwise requires,—

(a) “agricultural produce or horticultural produce” shall not include tea, coffee, rubber, cashew, cardamom, pepper and cotton; and such produce as has been subjected to any physical, chemical or other process for being made fit for consumption, save mere cleaning grading, sorting or drying;

(b) “assessee” means a person who is liable to pay tax;

(c) “assessing authority” means any officer empowered to make an assessment under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(d) “Assistant Commissioner” means a person appointed by that designation by the Government under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(e) “business” includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern and any transaction in connection with or incidental or ancillary to such trade, commerce, manufacture, adventure or concern;

(f) “Commissioner” means the person appointed to be the Commissioner of Sales Tax in the State and includes an Additional Commissioner;

(g) “dealer” means any person who in the course of business, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area and includes an occasional dealer, a casual trader, a non-resident dealer;

Explanation I.— An industrial, commercial or trading undertaking of the Government of Goa, the Central Government or any other State Government, a local authority, company, a Hindu undivided family, a firm, a society, a club or an association which carries on such business shall be deemed to be a dealer for the purposes of this Act.

Explanation II.— A society (including a co-operative society), club or firm or an association which, whether or not in the course of business, buys, sells, supplies or distributes goods from or to its members for cash or for deferred payment or for

² Sub-section 4 was inserted by the Amendment Act 17 of 2001 with the provision that the Act will remain into force till 31-3-2002. Thereafter by the Amendment Act 14 of 2002 same was Amended and period was extended up to 31-3-2003. By the Amendment Act 9 of 2003 the sub-section 4 deleted.

commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purpose of this Act.

Explanation III.— The Central Government or a State Government other than the Government of Goa which, whether or not, in the course of business, buys, sells, supplies or distributes goods, directly or otherwise, for cash or deferred payment or for commission, remuneration or other valuable consideration shall be deemed to be a dealer for the purpose of this Act.

Explanation IV.— When a consignee does not take delivery of goods upon its entry into a local area, and such goods are sold under the provisions of any law, the buyer who takes delivery of such goods upon the goods being sold shall be deemed to be the dealer thereof.

Explanation V.— A person undertaking the execution of works contract involving the use or consumption of goods entering into a local area shall be deemed to be the dealer thereof.

Explanation VI.— Any person who brings or causes to be brought any goods into a local area, but resides outside the State of Goa (hereinafter referred to as “a non-resident dealer”) including his agent or manager shall be deemed to be the dealer thereof.

Exception:— An agriculturist who brings exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause.

(h) “Deputy Commissioner” means the person appointed by that designation by the Government under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(i) “facility/infrastructure” includes roads/bridges/any river transport facilities like jetty, etc., industrial estates, any other facilities having its impact on movement of goods or processing;

(j) “goods” means all kinds of movable property (other than newspapers, actionable claims, stocks, and shares and securities) and includes livestock;

(k) “goods vehicle” means any kind of vehicle used for carriage of goods, either solely or in addition to passengers (other than aeroplanes and rail coaches) and includes push cart, animal drawn cart, tractor-trailer and the like;

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

(m) “local area” means the area within the limits of a Council constituted under the Goa Municipalities Act, 1968 (Act 7 of 1969), or a Panchayat or Zilla Panchayat established under the Goa Panchayat Raj Act, 1993 (Act 14 of 1994), a cantonment board, any specified area notified by the Government and any other local authority by whatever nomenclature called, constituted or continued under any law for the time being in force;

(n) “occasional dealer” means any person who, in the course of occasional transactions of business nature, whether on his own account or on account of a principal or any other

person, brings or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area;

(o) “place of business” means any place where a dealer is doing business and includes:-

1. any warehouse, godown, or other place where the dealer stores or processes his goods;
2. any place where the dealer produces or manufactures goods;
3. any place where the dealer keeps his books of accounts;
4. any place where the dealer carries on business through an agent (by whatever name called), the place of business of such agent;

(p) “registered dealer” means a dealer registered under this Act;

(q) “Schedule” means a Schedule appended to this Act;

(r) “tax” means tax leviable under this Act;

(s) “Tribunal” means the Tribunal constituted under the Goa Administrative Tribunal Act, 1965 (Act 6 of 1965);

(t) “value of goods” shall mean the purchase value of such goods, that is to say, the purchase price at which a dealer has purchased the goods ³[] or if such goods have not been purchased by him, the prevailing market price of such goods in the local area;

(u) “works contract” means any agreement for carrying out for cash, deferred payment or other valuable consideration, the construction, fitting out, improvement or repair of any building, road, bridge or any other immovable property, or manufacture, processing, fabrication, erection, installation, fitting out, improvement, modification, repair, conversion or, commissioning of any movable property;

(v) “Year” means the year commencing on the first day of April.

(B) Words and expressions used in this Act, but not defined, shall have the meaning as assigned to them in the Goa Sales Tax Act, 1964 (Act No. 4 of 1964).

CHAPTER II

Levy of tax

3. Levy of tax.— (1) There shall be levied and collected a tax on entry of any goods specified in SCHEDULE I hereto, into a local area upon use of any facilities/ /infrastructure or any other amenities belonging to or provided by the State for consumption, use or sale therein, at such rates not exceeding the rate as provided for such goods under the Goa Sales Tax Act, 1964 (Act 4 of 1964) as may be specified

³ The expression “inclusive of charges borne by him as cost of transport, packing, forwarding and handling charges, commission, insurance, taxes, duties and the like,” omitted by the Amendment Act 17 of 2001.

retrospectively or prospectively by the Government by notification, and different dates and different rates may be specified in respect of different goods or different classes of goods or different local areas.

(2) The tax levied under sub-section (1) shall be paid by every registered dealer or a dealer liable to get himself registered under this Act who brings or causes to be brought into a local area the goods, using any facilities/infrastructure or any other amenities belonging to or provided by the State whether on his own account or on account of his principal or any other person or who takes delivery or is entitled to take delivery of such goods on its entry into a local area.

Explanation.— Where the goods are taken delivery of on its entry into a local area or brought into a local area by a person other than a dealer, the dealer who takes delivery of the goods from such person shall be deemed to have brought or caused to have brought the goods into the local area.

⁴[(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods,—

1. in respect of which tax has been paid or has become payable in any other local area under sub-section (1), or
2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

Explanation.— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused to be brought into the local area and in case of tax under the Central Sales Tax Act, 1956, that which is paid or become payable in the State of Goa.].

(4) No tax shall be levied under this Act on any goods specified in SCHEDULE II hereto on its entry into a local area for consumption, use or sale therein.

(5) No tax shall be levied on a defence unit or establishment which causes entry of any goods liable to tax under this Act, into a local area for use by it in the manufacture, repair or research and development of defence and defence related goods only if it is brought in directly by the establishment itself.

(6) ⁵[Every manufacturer who brings or causes to be brought any goods into a local area for consumption or use therein, the aggregate value of which is less than one lakh rupees in a year and any other dealer who brings or causes to be brought any goods into a local area for consumption, use or sale therein, the aggregate value of which is less than two lakh rupees in a year, shall not be liable to pay tax for that year:

Provided that every non-residential dealer including his agent or manager, or every occasional dealer shall be liable to pay the tax each year at the rates specified irrespective

⁴ Sub-section 3 was initially Amended by the Amendment Act 17 of 2001, thereafter by the amendment Act 52 of 2001 entire sub-section was substituted.

⁵ Substituted by the Amendment Act 23 of 2003.

of the aggregate value of the goods brought or caused to be brought into the local area during the year.]

(7) The tax shall be assessed, levied and collected in such manner and in such instalments, if any, as may be prescribed.

(8) Subject to such rules as may be made the assessing authority may assess a dealer for any year, as if, the aggregate value of the goods brought or caused to be brought into a local area in such year had been received as in the previous year.

(9) The tax shall be in addition to the tax levied and collected as octroi by a Municipal Council, Zilla Panchayat or Village Panchayat or any other local authority, as the case may be, within its local areas.

⁶[3A. Refund of tax in respect of tax paid goods.— Subject to such restrictions and conditions as may be prescribed, tax paid under this Act on value of goods which have become liable for sales tax under the Goa Sales Tax Act, 1964 (Act 4 of 1964) or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall be refunded to the dealer.

Notwithstanding anything contained hereinabove, the Commissioner may adjust the amount due to be refunded under this section towards recovery of any amount due from the dealer on the date of adjustment and then refund the balance, if any.

3B. Set-off in respect of tax paid goods in certain circumstances.— Subject to such restrictions and conditions as may be prescribed, a set off of proportionate amount of tax paid under this Act on inputs used in the manufacture of goods actually exported out of the country shall be allowed in proportion of goods used in such manufacture].

4. Collection of tax by registered dealer.— (1) A person who is not a registered dealer shall not collect any amount by way of tax or purporting to be by way of tax under this Act, nor shall a registered dealer collect any amount by way of tax or purporting to be by way of tax at a rate or rates exceeding the rate or rates specified in a notification issued under section 3.

(2) No dealer shall collect any amount by way of tax or purporting to be by way of tax in respect of the entry of any goods on which no tax is payable by him under the provisions of this Act.

5. Collection of tax by Central Government or the Government.— Notwithstanding anything contained in this Act, the Central Government or the Government shall be entitled to collect, by way of tax, any amount which a registered dealer would be entitled to collect by way of tax under this Act.

6. Penalty for collection in contravention of section 4.— If any person contravenes any of the provisions of section 4, the assessing authority may, after giving such person a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and a half times of such amount:

Provided that no prosecution for an offence under section 41 shall be instituted in respect of the same contravention for which a penalty has been imposed under this section.

⁶ Inserted by the Amendment Act 17 of 2001.

7. Payment and disbursement of amounts wrongly collected by dealers as tax.—

(1) Where any amount is collected by way of tax or purporting to be by way of tax from any person by any dealer in contravention of section 4, whether knowingly or not, such dealer shall pay the entire amount so collected to the assessing authority within thirty days after the close of the month in which such amount was collected, notwithstanding that the dealer is not liable to pay such amount as tax or that only a part of it is due from him as tax under this Act.

(2) If default is made in payment of the amount in accordance with sub-section (1),—

1. the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the dealer;
2. the dealer liable to pay the amount shall pay interest at the rate of one and one half percent of such amount for each month of default; and
3. the whole of the amount remaining unpaid along with the interest calculated under clause (ii) of this sub-section shall be recoverable in the manner specified in section 19.

(3) Notwithstanding anything contained in this Act or in any other law for the time being in force, any amount paid or payable by any dealer under sub-section (1) shall, to the extent it is not due as tax, be forfeited to the Government and be recovered from him and such payment or recovery shall discharge him of the liability to refund the amount to the person from whom it was collected.

(4) Where any amount is paid or recovered from any dealer under sub-section (1) or sub-section (3), as the case may be, a refund of such amount or any part thereof can be claimed from the Government by the person from whom it was realized by way of tax provided an application in writing in the prescribed form is made to the Commissioner, within two years from the date of the order of forfeiture. On receipt of any such application, the Commissioner shall hold such inquiry as he deems fit and if the Commissioner is satisfied that the claim is valid and admissible and that amount as claimed as refund is actually paid or recovered, he shall refund the amount or any part thereof, which is found due to the persons concerned:

Provided that a fund shall be established by the Government within three months from the commencement of this Act from the amounts forfeited or recovered except for the amounts refunded as aforesaid to the persons concerned, and after deducting the expenses of collection and recovery as determined. The fund shall be administered in the prescribed manner and the amount in the fund shall be utilized for meeting the expenses of any welfare activity by Governmental or non-Governmental organization functioning in the State or credited to Chief Minister's Relief Fund.

8. Registration of dealers.—(1) Every dealer,—

(a) who buys or receives goods liable to tax under this Act and who is doing business in a local area and is registered or is liable for registration under section 11 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), or

(b) who brings or causes to be brought such goods into a local area or takes delivery or is entitled to take delivery of such goods, the aggregate value of which is not less than two lakhs rupees in a year,

shall get himself registered under this Act in such manner, on payment of such fee and within such period as may be prescribed. The registration shall be renewed from year to year on payment of the prescribed fee until it is cancelled:

⁷[Provided that every dealer who is a manufacturer who brings or causes to be brought such goods into a local area for consumption or use therein, shall get himself registered under this Act, if the aggregate value of such goods brought into a local area is not less than one lakh rupees in a year.]

(2) Notwithstanding anything contained in sub-section (1),—

(i) every dealer undertaking execution of works contract involving the use or consumption of goods entering into a local area;

(ii) every occasional dealer;

(iii) every manager or agent of a non-resident dealer; other than a dealer dealing exclusively in the goods specified in the Schedule II,

shall get himself registered irrespective of the value of such goods.

(3) No dealer who is already registered under the Goa Sales Tax Act, 1964 (Act 4 of 1964), shall be required to pay registration or renewal fee under this Act.

(4) Nothing contained in this section shall apply to any State Government or the Central Government.

⁸**[8A. Savings.**— Anything done or any action taken or any levies made under section 3 or under section 8 of this Act before the enactment of the Goa Tax on Entry of Goods (Second Amendment) Act, 2003 shall be deemed to have been done, taken or levied as if the Goa Tax on Entry of Goods (Second Amendment) Act, 2003 was in force at the time when such thing or action or levies were done or taken or made, as the case may be.]

CHAPTER III

9. Definitions.— In this Chapter, unless the context otherwise requires,—

(a) “accessories” means air-conditioners, music system and any other articles fitted to a motor vehicle and which are not included in the original invoices;

(b) “entry of motor vehicle into a local area from outside the State” with all its grammatical variations and cognate expressions, means entry of motor vehicle, into a local area from any place outside the State for use or sale therein;

(c) “importer” means a person who brings a motor vehicle into a local area from any place outside the State for use or sale therein and who owns the vehicle at the time of its entry into a local area;

⁷ Substituted by the Amendment Act 23 of 2003.

⁸ Inserted by the Amendment Act 23 of 2003.

(d) ⁹“motor vehicle” means any mechanically propelled vehicle adapted for use upon roads, whether the power of propellation is transmitted thereto from an external or internal source, and includes a chassis where a body has not been attached, a trailer and two/three wheelers but does not include earth moving machinery such as dumpers, excavators, rollers, cranes, ambu-lift, tractors and vehicle running upon fixed rails or a vehicle of special type adapted for use only in a factory or in any other enclosed premises.]

(e) “person” includes any company or association or body of individuals, whether incorporated or not, and also a Hindu undivided family, a firm, a society, a club, an individual, the Central Government or the Government of any other State, Union Territory, or a local Authority;

(f) “purchase Value” means the value of motor vehicle as ascertained from the invoice and includes the value of accessories fitted to the vehicle, insurance, excise duty, countervailing duties, sales tax, transport fee, freight charges and all other charges incidentally levied on the purchase of a motor vehicle:

Provided that, where purchase value of a motor vehicle is not ascertainable on account of non-availability or non-production of invoice or when the invoice produced is proved to be false or if the motor vehicle is acquired or obtained otherwise than by way of purchase, then the purchase value shall be at the value or price of being sold in open market;

(g) “State” means the State of Goa.

10. Levy of tax.— (1) Notwithstanding anything contained in section 3, there shall be levied and collected a tax on the entry of any motor vehicle into a local area for use or sale therein by an importer which is liable for registration, or assignment of a new registration mark in the State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988),

(2) The tax shall be levied on the purchase value of the motor vehicles at such rate as may be fixed by the Government by notification but not exceeding the rates specified in respect of motor vehicles under the Goa Sales Tax Act, 1964 (Act 4 of 1964):

Provided that, no tax shall be levied and collected in respect of a motor vehicle which is registered in any Union territory or any other State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), fifteen months prior to the date on which a new registration mark is assigned in the State under the said Act.

(3) The tax levied under this section shall be paid by the importer in such manner and within such time as may be prescribed.

11. Levy and collection of tax and penalties.— The provisions of this Act, in so far as they relate to tax authorities, registration, filing of returns, assessments, re-assessments, levy of penalties, collection and recovery of tax and penalties, appeals, revisions, offences and prosecutions shall apply *mutatis mutandis* to the levy of tax on entry of motor vehicles into a local area for use or sale therein under this Chapter:

⁹ Substituted by the Amendment Act 17 of 2001.

Provided that in the case of an importer, other than a dealer liable for registration under this Act, causing entry of motor vehicle into a local area for use or sale therein, he shall pay tax to such authority as the Commissioner may notify, within fifteen days from the date of entry of such vehicle into a local area or before an application is made for registration of the said vehicle or assignment of a new registration mark to such vehicle under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), whichever is earlier.

12. Exemption of tax in certain circumstances.— Where any person is causing entry of motor vehicle into a local area within a period of fifteen months from the date of registration of such vehicle in any Union Territory or any other State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and that such entry is occasioned as a result of shifting the place of his residence from such Union Territory or State into this State, the Commissioner may exempt such person from payment of entry tax on entry of such vehicle subject to production of proof in this regard by him.

13. Restriction to registration, etc.— Notwithstanding anything contained in any other law for the time being in force, where the liability to pay tax in respect of a motor vehicle arises under this Act and such motor vehicle is required to be registered or a new registration mark is required to be assigned to it in the State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), no registering authority shall either register any such motor vehicle or assign any new registration mark to such motor vehicle unless payment of such tax has been made by the person concerned in respect of such vehicle.

CHAPTER IV

Return, assessment, payment, recovery and collection of taxes

14. Returns and assessment.— (1) Notwithstanding anything contained in section 18, every registered dealer and every dealer who is liable to get himself registered under this Act shall, every year, submit a return to the assessing authority within such period, in such manner, and containing such particulars as may be prescribed.

(2) Before any dealer submits any return under sub-section (1), he shall, in the prescribed manner, pay in advance the full amount of tax payable by him on the basis of such return as reduced by any tax already paid under section 18 and shall furnish along with the return satisfactory proof of the payment of such tax. After the final assessment is made, the amount of tax so paid shall be deemed to have been paid towards the tax finally assessed.

(3) If the assessing authority is satisfied that any return submitted under sub-section (1) is correct and complete, he shall assess the dealer on the basis thereof.

(4) If no return is submitted by the dealer under sub-section (1) before the period prescribed or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, he shall assess the dealer to the best of his judgement recording the reasons for such assessment:

Provided that before taking action under this sub-section the dealer shall be given reasonable opportunity of proving the correctness and completeness of the return submitted by him.

(5) While making any assessment under sub-section (4), the assessing authority may also direct the dealer to pay, in addition to the tax assessed, a penalty not exceeding one and a half times the amount of tax due that was not disclosed by the dealer in his return or in the case of failure to submit a return one and a half times the tax assessed, as the case may be.

(6) No assessment under this section for any year shall be made after a period of three years from the date on which return under section 14 for that year is submitted by a dealer:

Provided further that nothing contained in this sub-section limiting the time within which the assessment may be made shall apply to an assessment made on the assessee or any person in consequence of, or to give effect to any finding, direction or order made under sections 28, 29 or 30 or any judgment or order made by any Court.

(7) In computing the period of limitation for assessment under this section,—

(a) the time during which the proceedings for assessment in question have been deferred on account of any stay order granted by any Court or any other authority shall be excluded;

(b) the time during which the assessment has been deferred in any case or classes of cases by the Commissioner for reasons to be recorded in writing shall be excluded.

(8) Where an assessment under this section is not concluded within the time specified under sub-section (6), the turnover or the value of taxable goods, as the case may be, declared by a dealer in his annual return shall be deemed to have been assessed for that year on the basis of the said return and the provisions of the Act relating to assessment of such escaped turnover or purchase value of taxable goods, as the case may be, payment and recovery, appeal and revision shall, *mutatis mutandis*, apply to such deemed assessment.

15. Security deposit.— (1) The assessing authority, may, for good and sufficient reasons, demand from any dealer liable to pay tax under this Act, security for the proper payment of tax payable by him and on such demand such dealer shall furnish the same within seven days from the date of receipt of an order demanding security from the aforesaid authority.

(2) The amount of security payable under sub-section (1), for any year shall not exceed an amount equivalent to one-half of the tax anticipated to be payable by the dealer for that year:

Provided that the assessing authority shall have power to demand at any time additional security if such authority has reason to believe that the security fixed was too low.

(3) The security paid under sub-section (2) in any year shall be maintained in full until it is dispensed with by the assessing authority on being satisfied that the reason for its demand no longer exists or until the registration certificate is cancelled, whichever is earlier.

16. Cancellation of assessments in certain cases.— (1) Where an assessee, within one month from the service of a notice of demand, makes an application and satisfies the assessing authority that he was prevented by sufficient cause from appearing as required under section 14, or that he did not receive the notice issued under that section or that he had not a reasonable opportunity of being heard, the assessing authority shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 14:

Provided that no application under this sub-section shall be entertained by the assessing authority if tax admitted in the return is not paid.

(2) Nothing contained in sub-section (1) shall apply to an assessment which has been made the subject-matter of an appeal under section 28.

(3) No appeal shall lie under section 28 against an order passed under this section.

(4) Every order passed under this section shall, subject to the provisions of sections 29, 31, 33 and 34, be final.

17. Payment of tax for entry of goods escaping assessment.— (1) If the assessing authority has reasons to believe that the whole or any part of the turnover of a dealer or the value of taxable goods brought or caused to be brought into a local area by a dealer, whether on his own account or an account of his principal or any other person or who has taken delivery or is entitled to take delivery of such goods on its entry into local area in respect of any period, has escaped assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable under this Act or any deduction or exemption have been wrongly allowed in respect thereof, the assessing authority may, notwithstanding the fact that the whole or part of such escaped turnover or value of taxable goods, as the case may be, was already before the said authority at the time of original assessment or re-assessment, but subject to the provisions of sub-section (3), at any time within a period of eight years from the expiry of the year to which the tax relates, proceed to assess or re-assess to the best of its judgment the tax payable by a dealer in respect of such turnover or purchase value of such goods, as the case may be, after issuing a notice to the dealer and after making such enquiry as it may consider necessary.

(2) In making an assessment under sub-section (1), the assessing authority may, if it is satisfied that the escape from assessment is due to wilful non-disclosure of the entry of such goods by the dealer, direct him to pay, in addition to the tax assessed under sub-section (1), a penalty not exceeding one and a half times the tax so assessed:

Provided that no penalty under this sub-section shall be directed to be paid unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

(3) In computing the period of limitation for assessment under this section, the time during which an assessment has been deferred on account of any stay order granted by any Court or other authority or by reason of the fact that an appeal or other proceeding is pending, shall be excluded:

Provided that nothing contained in this section limiting the time within which any action may be taken or any order, assessment or reassessment may be made, shall apply to an assessment or reassessment made on the assessee or any person in consequence of or to give effect to, any finding direction or order made under sections 28, 29, 30, 31 or 33 or any judgment or order made by the Supreme Court, the High Court, or any other Court.

18. Payment of tax in advance.— (1) Subject to such rules as may be made, every registered dealer and every dealer liable to get himself registered under this Act shall send every month to the assessing authority a statement containing such particulars as may be prescribed and shall pay in advance the full amount of tax payable by him on the basis of the goods brought by him during the preceding month into the local area within thirty days after the close of the preceding month to which such tax relates and the amount so payable shall for the purpose of sub-section (4) of section 19 be deemed to be an amount due under this Act from such dealer.

(2) If default is committed in the payment of tax in accordance with sub-section (1) beyond ten days after the expiry of the period specified in the said sub-section, the dealer shall pay by way of penalty, a sum equal to two per cent of the tax payable for every such month or part thereof during which such default is continued.

(3) If, at the end of the year it is found that the amount of tax paid in advance by any dealer for any month or for the whole year in the aggregate was less than the tax payable for that month or the tax for the whole year as finally assessed, as the case may be, by more than fifteen per cent, the assessing authority may direct such dealer to pay, in addition to the tax, by way of penalty, a sum not exceeding one and a half times the amount of tax so paid falls short of the tax payable for the month or for the whole year, as the case may be:

Provided that no penalty under this sub-section shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

(4) If no such statement is submitted by a dealer under sub-section (1) before the date prescribed or if the statement submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority may assess the dealer provisionally for that month to the best of his judgment, recording the reasons for such assessment, and proceed to demand and collect the tax on the basis of such assessment:

Provided that before taking action under this sub-section, the dealer shall be given a reasonable opportunity of being heard.

19. Payment and recovery of tax.— (1) The tax under this Act shall be paid in such manner and in such instalments, if any, and subject to such conditions and payment of such interest and within such time, as may be prescribed.

(2) If default is made in making payment in accordance with sub-section (1),—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the property of the person or persons liable to pay tax under this Act;

(ii) the person or persons liable to pay the tax under this Act shall pay a penalty equal to,—

- (a) one and half percent of the amount of tax remaining unpaid for each month or for part thereof, for the first three months after the expiry of the time prescribed under sub-section (1); and
- (b) two and half per cent of such amount for each month or for part thereof, subsequent to the first three months as aforesaid.

(3) Notwithstanding anything contained in sub-section (2), where the amount of penalty does not exceed rupees two lakh, the Commissioner and in any other case, the Government may, subject to such conditions as may be prescribed, remit the whole or any part of the penalty payable in respect of any period by any person or class of persons.

(4) Any tax assessed, or any other amount due under this Act from a dealer may, without prejudice to any other mode of collection be recovered,—

- (a) as if it were an arrear of land revenue; or
- (b) by attachment and sale or by sale without attachment of any property of such dealer or any other person by the prescribed officer in accordance with such rules as may be prescribed:

Provided that where a dealer who has appealed or applied for revision of any, order made under this Act and has complied with an order made by the appellate or the revising authority in regard to the payment of tax or other amount, no proceedings for recovery under this sub-section shall be made or continued until the disposal of such appeal or application for revision.

20. Power to withhold refund in certain cases.— (1) Where an order giving rise to refund is the subject-matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the authority competent to grant such refund is of the opinion that the grant of refund is likely to adversely affect the revenue, such authority may, with the previous approval of the Commissioner, withhold the refund till such time as the Commissioner may determine.

(2) Where a refund is withheld under sub-section (1), the Government shall pay interest at the rate of twelve per cent per annum on the amount of refund ultimately determined to be due to the person as a result of the appeal or further proceedings, for the period from the date immediately following the expiry of ninety days from the date of the order referred to in sub-section (1) to the date of refund.

21. Recovery of tax from certain other persons.— (1) The assessing authority may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer from whom any tax assessed is due, at his last address known to the assessing authority) require any person from whom money is due to the dealer or any person who holds or may subsequently hold money for or on account of the dealer to pay to the assessing authority, either forthwith upon the money becoming due or being held, at or within the time specified in the notice (not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due by the dealer in

respect of arrears of tax or penalty or the whole of the money when it is equal to or less than that amount.

(2) The assessing authority may, at any time or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the dealer after receipt of the notice referred to in this section shall be personally liable to the assessing authority to the extent of the liability discharged or to the extent of the dealer for the amount due under this Act, whichever is less.

(5) Where any person to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part thereof is not due by him to the dealer or that he does not hold any money for or on account of the dealer, then, nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof, to the assessing authority.

Explanation.— For the purposes of this section, the amount due to dealer or money held for or on account of dealer shall be computed after taking into account such claims, if any, as may have fallen due for payment by such dealer to such person and as may be lawfully subsisting.

22. Liability of firms.— (1) Where any firm is liable to pay any tax or other amount under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment.

(2) Where a partner of a firm liable to pay any tax, or other amount under this Act retires, he shall, notwithstanding any contract to the contrary, be liable to pay the tax, or other amount remaining unpaid at the time of his retirement and any tax or other amount due upto the date of retirement, though unassessed.

23. Assessment of legal representative.— Where a dealer dies, his executor, administrator or other legal representative shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer:

Provided that, in respect of any tax, penalty or fee assessed or payable by any such dealer or any tax, penalty or fee which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

24. Tax payable on transfer of business, etc.— (1) When the ownership of the business of a dealer liable to pay any tax or penalty, or any other amount under the provisions of this Act, is transferred, the transferor and the transferee shall jointly and severally be liable to pay any tax or penalty or any other amount payable but remaining unpaid at the time of transfer, and for the purpose of recovery from the transferee, such

transferee shall be deemed to be the dealer liable to pay the tax or penalty or other amount under this Act.

(2) When a firm liable to pay the tax or penalty is dissolved, the assessment of the tax and imposition of penalty shall be made as if no dissolution of the firm had taken place, and every person who was at the time of dissolution a partner of the firm and the legal representative of any such person who is deceased, shall be jointly and severally liable to pay the tax or penalty assessed or imposed.

(3) When an undivided Hindu family, liable to pay the tax or penalty, is partitioned, the assessment of the tax and the imposition of penalty shall be made as if no partition of the family had taken place, and every person who was a member of the family before the partition shall be jointly and severally liable to pay the tax or penalty assessed or imposed.

(4) Where a dealer dies, his executor, administrator or other legal representative shall be deemed to be the dealer for the purpose of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer, provided that, in respect of any tax or penalty assessed as payable by any such dealer or any tax or penalty which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

25. Power of State Government to exempt or reduce tax.— (1) The Government may, if in its opinion it is necessary in public interest so to do, by notification and subject to such restrictions and conditions and for such period as may be specified in the notification, exempt or reduce, either prospectively or retrospectively, the tax payable under this Act,—

(i) by any specified class of persons or class of dealers or in respect of any goods or class of goods; or

(ii) on entry of all or any goods or class of goods into any specified local area.

(2) The Government may, by notification cancel or vary any notification issued under sub-section (1).

(3) Where any restriction or condition specified under sub-section (1) is contravened or is not observed by a dealer or a declaration furnished under the said sub-section is found to be wrong, then such dealer shall be liable to pay by way of penalty an amount equal to twice the difference between the tax payable at the rates specified by or under this Act and the tax paid at the rates specified under the notification on the value of such goods in respect of which such contravention or non-observance has taken place or a wrong declaration is furnished:

Provided that before taking action under this sub-section, the dealer shall be given a reasonable opportunity of being heard.

CHAPTER V

Tax authorities

26. The Authorities.— (1) The officers exercising powers, discharging duties and performing functions under the Goa Sales Tax Act, 1964 (Act 4 of 1964) in any area or in respect of any dealer or classes of dealer, shall exercise power, discharge duties and perform functions under this Act in respect of such area and such dealer or classes of dealers.

(2) The Commissioner may, by order in writing, at any time transfer any case pending before one officer to another officer and the officer to whom the case is so transferred may proceed either de novo or from the stage at which it was transferred.

(3) Where a case pending before an officer is transferred to another officer under sub-section (2), the officer to whom the case is transferred shall, notwithstanding anything contained in this Act, have the same powers and perform the same duties as those respectively conferred and imposed on the officer from whom the case is so transferred.

(4) The Government and the Commissioner may, from time to time, issue such orders, instructions and directions to all officers and persons employed in the execution of this Act as they may deem fit for the administration of this Act and all such officers and persons shall observe and follow such orders, instructions and directions of the Government and the Commissioner:

Provided that no such orders, instructions or directions shall be issued so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions.

(5) Without prejudice to the generality of the foregoing power, the Commissioner may on his own motion or on an application by a dealer liable to pay tax under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue or for the removal of any doubt clarify the rate of tax payable under this Act in respect of goods liable to tax under the Act or the doubt, as the case may be, and all officers and persons employed in the execution of this Act shall observe and follow such clarification:

Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee paid in such manner as may be prescribed.

Explanation.— In this section, the word ‘case’ in relation to any dealer specified in any direction or order issued thereunder means all proceedings under this Act in respect of any year which may be pending on the date of such order or direction or which may have been completed on or before such date and includes also all proceedings under this Act which may be commenced after the date of such order or direction in respect of any year.

27. Change of incumbent of an office.— Whenever, in respect of any proceeding under this Act, an assessing authority or any other officer ceases to exercise jurisdiction, and is succeeded by another who has, and exercises jurisdiction, the authority or officer

so succeeding may continue, the proceeding from the stage at which the proceeding was left by his or its predecessor:

Provided that the assessee concerned may demand that before the proceeding is so continued the previous proceeding or any part thereof be reopened or that before any order of assessment is passed against him, he be re-heard.

CHAPTER VI

Appeal and revision

28. Appeals.— (1) Any person objecting to any order affecting him passed under the provisions of this Act may appeal to such authority as may be prescribed (hereinafter referred to as the “appellate authority”).

(2) The appeal shall be preferred within sixty days,—

(i) in respect of an order of assessment, from the date on which the notice of assessment was served on the appellant, and

(ii) in respect of any other order, from the date on which the order was communicated to the appellant:

Provided that the appellate authority may admit an appeal preferred after the period of sixty days aforesaid but within a further period of one hundred and eighty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

(3) (a) No appeal against an order of assessment shall be entertained by the appellate authority unless it is accompanied by satisfactory proof of the payment of the tax and penalty not disputed in the appeal.

(b) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amount shall be paid in accordance with the order against which the appeal has been preferred:

Provided that the appellate authority may in its discretion, give such directions as it thinks fit in regard to the payment of tax or other amount payable under clause (b) if the appellant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.

(4) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(5) In disposing of an appeal, the appellate authority may, after giving the appellant a reasonable opportunity of being heard,—

(a) in the case of an order of assessment or penalty,—

(i) confirm, reduce, enhance or annul the assessment or penalty or both;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed; or

(iii) pass such other orders as it may think fit; and

(b) in the case of any other order, confirm, cancel or vary such order.

(6) Every order passed on appeal under this section shall, subject to the provisions of sections 29 to 34, be final.

29. Appeal to the Tribunal.— (1) Any officer empowered by the Government in this behalf or any other person objecting to an order passed by the appellate authority under section 28 or an order passed by a revisional authority under sub-section (3) of section 30 may appeal to the Tribunal within a period of sixty days from the date on which the order was communicated to him.

(2) The Tribunal may admit an appeal preferred after the period of sixty days referred to in sub-section (1) but within a further period of one hundred and eighty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

(3) The officer authorized under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Deputy Commissioner or Assistant Commissioner has been preferred under sub-section (1) by the other party, may, notwithstanding that he has not appealed against such order or any part thereof, file at any time before the appeal is finally heard, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Deputy Commissioner or the Assistant Commissioner, as the case may be, and such memorandum shall be disposed of by the Tribunal as if it were an appeal presented within the time specified in sub-section (1).

4. The appeal or the memorandum of cross-objections shall be in the prescribed form, shall be verified in the prescribed manner, and in the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1) shall be accompanied by a fee equal to two per cent of the amount of assessment objected to, provided that the sum payable in no case be less than two hundred rupees or more than one thousand rupees.

(5) Notwithstanding that an appeal has been preferred under sub-section (1), the payment of tax or penalty or any other amount, payable in accordance with any order passed by the Deputy Commissioner or the Assistant Commissioner under section 28 shall not, pending disposal of the appeal, be stayed by the Tribunal.

(6) The Tribunal shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such orders thereon as it thinks fit:

Provided that if the appeal involves a question of law on which the Tribunal has previously given its decision in another appeal and either a revision petition in the High Court against such decision or an appeal in the Supreme Court against the order of the High Court thereon is pending, the Tribunal may defer the hearing of the appeal before it till such revision petition in the High Court or the appeal in the Supreme Court is disposed of:

Provided further that if as a result of the appeal any change becomes necessary in the assessment which is the subject matter of the appeal, the Tribunal may authorise the assessing authority to amend the assessment, and the assessing authority shall amend the assessment, accordingly and thereupon, any amount over paid by the assessee shall be refunded to him without interest, or any additional amount of tax due from him shall be collected in accordance with the provisions of the Act, as the case may be.

(7) Notwithstanding that an appeal has been preferred under sub-section (1), tax shall be paid in accordance with the assessment made in the case:

Provided that the Tribunal may, except in case of an appeal against an order passed by the Deputy Commissioner or Assistant Commissioner under section 28 in its discretion, give such directions as it thinks fit, in regard to the payment of tax, if the appellant furnishes sufficient security to its satisfaction in such form and manner as may be prescribed.

(8) (a) The Tribunal may, on the application, either of the appellant or of the respondent, review any order passed by it under sub-section (5) on the basis of facts which were not before it when it passed the order:

Provided that no such application shall be preferred more than once in respect of the same order.

(b) The application for review shall be preferred in the prescribed manner within six months from the date on which the order to which application relates was communicated to the applicant; and where the application is preferred by any person other than an officer empowered by the Government under sub-section (1), it shall be accompanied by a fee equal to that which had been paid in respect of the appeal:

Provided that if the application for review is preferred within ninety days from the date on which the order to which application relates is communicated to the applicant the application shall be accompanied by half the fee which had been paid in respect of the appeal.

(9) With a view to rectifying any mistake apparent from the record, the Tribunal may, at any time, within five years from the date of any order passed by it under sub-section (5) or sub-section (7), amend such order:

Provided that no order under this sub-section shall be made without giving both parties affected by the order a reasonable opportunity of being heard.

(10) Except as provided in the rules made under this Act, the Tribunal shall not have power to award costs to either of the parties to the appeal or review.

(11) Every order passed by the Tribunal under sub-section (5) or sub-section (7) or sub-section (8) shall be communicated to the appellant, the respondent, the authority on whose order the appeal was preferred and the Assistant Commissioner concerned if he is not such authority, and the Commissioner.

(12) Every order passed by the Tribunal under sub-section (5) shall, subject to the provisions of sub-section (6), sub-section (7) and section 31, be final.

30. Revisional powers of Commissioner and Deputy Commissioner.— (1) The Commissioner/Additional Commissioner may on his own motion call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by any officer subordinate to him is erroneous in so far as it is prejudicial to the interests of the revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment or directing a fresh assessment.

(2) The Deputy Commissioner may on his own motion call for and examine the record of any proceedings under this Act, and if he considers that any order passed therein by the Assistant Commissioner is erroneous in so far as it is prejudicial to the interests of revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon enhancing or modifying the assessment or cancelling the assessment or directing a fresh assessment.

(3) The Assistant Commissioner may on his own motion call for and examine the record of proceeding under this Act, and if he considers that any order passed by any officer who is not above such rank as may be prescribed is erroneous in so far as it is prejudicial to the interests of revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment or directing a fresh assessment.

(4) The power under sub-sections (1) to (3) shall be exercisable only within a period of four years from the date of the order sought to be revised and passed.

Explanation.— In computing the period of limitation for the purpose of sub-section (4), any period during which any proceeding under this section is stayed by an order or injunction of any Court shall be excluded.

31. Revision by High Court.— (1) Within sixty days from the date on which an order under sub-section (5) or sub-section (8) of section 29 was communicated to him, the appellant or the respondent may prefer a petition to the High Court against the order on the ground that the Tribunal has either failed to decide or decided erroneously any question of law:

Provided that the High Court may admit a petition preferred after the period of sixty days aforesaid if it is satisfied that the petitioner has sufficient cause for not preferring the petition within that period.

(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner, and shall, when it is preferred by any person other than an officer empowered by the Government under sub-section (1) of section 29 be accompanied by a fee of one hundred rupees.

(3) If the High Court, on perusing the petition, considers that there is no sufficient ground for interfering, it may dismiss the petition summarily:

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard in support thereof.

(4) (a) If the High Court does not dismiss the petition summarily, it shall, after giving both the parties to the petition a reasonable opportunity of being heard, determine the question or questions of law raised and either reverse, affirm or amend the order against which the petition was preferred or remit the matter to the Tribunal with the opinion of the High Court on the question or question of law raised or pass such other order in relation to the matter as the High Court thinks fit.

(b) Where the High Court remits the matter to the Tribunal under clause (a) with its opinion on question of law raised, the latter shall amend the order passed by it in conformity with such opinion.

(5) Before passing an order under sub-section (4), the High Court may, if it considers necessary so to do, remit the petition to the Tribunal and direct it to return the petition with its finding on any specific questions of issue.

(6) Notwithstanding that a petition has been preferred under sub-section (1), the tax shall be paid in accordance with the assessment made in the case:

Provided that if as a result of the petition, any change becomes necessary in such assessment, the High Court may authorise the assessing authority, to amend the assessment and the assessing authority shall amend the assessment accordingly and there upon the amount overpaid by the assessee shall be refunded to him without interest or the additional amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(7) With a view to rectify any mistake apparent from the record, the High Court may, at any time, within five years from the date of the order passed by it under sub-section (4), amend such order:

Provided that no order under this sub-section shall be made without giving both parties affected by the order a reasonable opportunity of being heard.

(8) In respect of every petition preferred under sub-section (1) or (7), the costs shall be in the discretion of the High Court.

32. Limitation in regard to passing orders in respect of certain proceedings.— (1) Notwithstanding anything contained in sections 17 and 30, where any proceeding is initiated under section 17 or any records have been called for under section 30, the authority referred to in the said sections shall pass orders within a period of three years from the date of initiation of such proceedings or calling for the records, as the case may be.

(2) In computing the period specified in sub-section (1), the period during which a proceeding has been deferred on account of any stay granted by any Court or any other authority shall be excluded.

33. Appeal to High Court.— (1) Any assessee objecting to an order passed under sub-sections (1) and (2) of section 30 may appeal to the High Court within sixty days from the date on which the order was communicated to him:

Provided that the High Court may admit an appeal preferred after the period of sixty days aforesaid if it is satisfied that the assessee had sufficient cause for not preferring the appeal within that period.

(2) The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by a fee of five hundred rupees.

(3) The High Court shall, after giving both parties to the appeal a reasonable opportunity, of being heard, pass such order thereon as it thinks fit.

34. Rectification of mistakes.— (1) With a view to rectifying any mistake apparent from the record, the assessing authority, appellate authority or revising authority may, at any time, within five years from the date of an order passed by it, amend such order:

Provided that an amendment which has the effect of enhancing an assessment or otherwise increasing the liability of the assessee shall not be made unless the assessing authority, appellate authority or revising authority, as the case may be, has given notice to the assessee of its intention to do so and has allowed the assessee a reasonable opportunity of being heard.

(2) Where an order has been considered and decided in any proceedings by way of appeal or revision relating to an order referred to in sub-section (1), the authority passing such order may, notwithstanding anything contained in any law for the time being in force, amend the order under the sub-section in relation to any matter other than the matter which has been so considered and decided.

(3) An order passed under sub-section (1), shall be deemed to be an order under the same provision of law under which the original order the mistake in which was rectified had been passed.

CHAPTER VII

Miscellaneous

35. Maintenance of accounts by dealers and issue of sales bills or cash memorandum.— (1) Every registered dealer and every dealer liable to get himself registered for the purposes of this Act, shall, maintain and keep true and complete accounts relating to his business as well as such other registers or records as may be prescribed in this regard. All such accounts, registers or records shall be retained by the dealer in his safe custody till his assessment or re-assessment, as the case may be, for the relevant year is completed or, in cases where any appeal, revision or other proceedings in respect of such year has been filed and is pending, the same is disposed of.

(2) Every registered dealer and every dealer liable to get himself registered for the purposes of this Act shall issue, in respect of all goods sold by him a bill or cash memorandum signed and dated by him or his servant, manager or agent, showing particulars of his name, address, registration number, if any, and description, quantity and

value of the goods sold, and shall keep the counterfoil or duplicate of such bill or cash memorandum with him and retain it in his custody for the period mentioned in sub-section (1):

Provided that the selling dealer shall also obtain and record in the sale bill or cash memorandum, the name and full address of the buyer, together with his registration number, if any, where the buyer is a dealer, in cases where the sale price of goods is one thousand or more:

Provided further that the provisions of this sub-section shall not apply to a dealer whose total turn-over in scheduled as well as other goods in a year does not exceed thirty thousand rupees.

(3) Every sale bill or cash memorandum to be issued as per sub-section (2) shall be serially machine numbered.

36. Powers to order production of accounts and powers of entry, inspection and seizure.— (1) Any officer empowered by the State Government or the Commissioner in this behalf, may for the purpose of this Act, require any dealer carrying on business in any goods to produce before him the accounts and other documents, and to furnish any information relating to the stocks of the goods of or purchases, sales and deliveries of the goods by the dealer and also any other information relating to his business.

2 (i) All accounts and registers maintained by dealers in the ordinary course of their business and documents relating to the stock of the goods, or purchases, sales and deliveries of the goods by any dealer, computer hardware and software used for data inputting, processing and storage of all such information the goods in their possession and their offices, shops, godowns, vessels, receptacles or vehicles, shall be open to inspection at all reasonable times by such officers as may be authorized by State Government in this behalf.

(ii) For the purpose of inspection referred to in clause (i), any such officer shall have power to enter and search any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place where such officer has reason to believe that the dealer keeps or is for the time being keeping, any accounts, registers or documents of his business:

Provided that no residential accommodation (not being a place of business-cum-residence) shall be entered into and searched by such officer except on the authority of a search warrant issued by a Magistrate having jurisdiction over the area, and all searches under this sub-section shall so far, as may be, made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(3) If any such officer has reason to suspect that any dealer is attempting to evade the payment of any tax, fee or other amounts due from him under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers, records and computer hardware and software, or other documents of the dealer as he may consider necessary and shall give the dealer a receipt for the same. The accounts, registers, records and computer hardware and software and documents so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under this Act:

Provided that accounts, registers, records and computer hardware and software and other documents so seized shall not be retained by such officer for a period exceeding one hundred and eighty days from the date of seizure, unless the reason for retaining the same beyond the said period are recorded by him, in writing and the approval of the next higher authority is obtained and such approval in any case shall not be for more than sixty days at a time.

(4) It shall be open to the State Government to authorize different classes of officers for the purpose of taking action under clause (i) of sub-section (2).

37. Recognition of excise/sales tax checkpoints or barriers for the purposes of the Act.— (1) With a view to prevent or check evasion of tax under this Act, checkpoints or barriers or both, as the case may be, established or erected under the provisions of the Goa Sales Tax Act, 1964 (Act 4 of 1964) or the Goa Excise Duty Act, 1964 (Act 5 of 1964) shall be recognized for the purposes of this Act.

(2) The owner or person-in-charge of a goods vehicle carrying any of the goods shall carry with him the documents prescribed for the purpose of section 33 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) and produce and give a copy of the same in the manner and to the officer prescribed in the said section.

(3) Where the owner or person in-charge of the goods vehicle carrying any goods is not required to carry the documents prescribed for the purpose of the Goa Sales Tax Act, 1964, he shall give a declaration in the prescribed form to the officer prescribed in the said section.

(4) The officer referred to in sub-section (3) of section 33B of Goa Sales Tax Act, 1964 may, in cases of the type and in the circumstances mentioned in the said sub-section levy penalty not exceeding double the amount of tax leviable under this Act in respect of the goods under transport.

(5) Where goods are delivered to a carrier or other bailee for transmission, the movement of the goods shall be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee. Where before delivery is taken from him, a carrier or bailee to whom goods are delivered for transmission, keeps the said goods in any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place, any officer empowered to exercise the powers under this section shall have power to enter into and search, such office, shop, godown, vessel, receptacle, vehicle or other place of business or building or place and to examine the goods and inspect all records relating to such goods. The carrier or bailee or the person-in-charge of the goods and records shall give all facilities for such examination or inspection and shall, if so required, produce the bill of sale or delivery note or other documents referred to in sub-section (2) and give a declaration containing such particulars as may be prescribed regarding the goods and give his name and address and the name and address of the carrier or the bailee and the consignee.

(6) If any officer empowered to enter into and search any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place where a carrier or bailee keeps the goods delivered to him for transmission, has reason to suspect that such carrier or bailee has colluded with the owner of the goods in evading payment of any

tax, he may, for reasons to be recorded in writing, seize accounts, registers, records or other documents of the bailee or carrier as he may consider necessary and shall give a receipt for the same. The accounts, registers, records and other documents seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under this Act:

Provided that all searches and seizures under sub-section (5) or (6) shall, so far as may be, made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974):

Provided further that accounts, registers, records and other documents so seized shall not be retained by such officer for a period exceeding one hundred eighty days from the date of seizure, unless the reasons for retaining the same beyond the said period are recorded by him in writing and the approval of the next higher authority is obtained and such approval in any case shall not be for more than sixty days at a time.

(7) Where the officer-in-charge of the checkpoint or barrier, or the officer empowered as aforesaid on interception of the goods vehicle or inspection of any godown, is of the opinion that further verification is necessary with respect to either accuracy of the particulars furnished in the documents accompanying the goods under transport or in transit, or as to the sufficiency and the cause adduced in respect of any contravention of sub-section (2), he may verify the particulars himself or if it is necessary cause it to be verified by referring the matter to any other officer and if such verification is not likely to be completed within a reasonable time, he may direct in writing the carrier or the person-in-charge of the goods vehicle or the godown not to deliver the goods until permitted to do so by him or such other officer to whom the matter is referred for verification and allow the intercepted vehicle, if any, to pass through.

(8) The verification under sub-section (7) shall be completed within a period of fifteen days from the date of the direction issued under that sub-section and where such verification cannot be completed within the aforesaid period, the officer who has issued such direction, or, as the case may be, the officer to whom the matter is referred for verification shall obtain the permission in writing of the next higher authority to extend such period for completion of the verification, so however, such extension shall not be permitted for the period exceeding fifteen days at a time.

(9) Where such officer or other officer to whom the matter is referred, upon such verification is of the opinion that there is a non-compliance with sub-section (2), punishable under sub-section (4), he may, proceed against such goods in the custody of the carrier, or the person-in-charge of vehicle or the godown in accordance with sub-section (4) of this section.

(10) Where the officer-in-charge of the checkpoint or any empowered officer has issued a notice for contravention of any of the provisions of this section, further proceedings in pursuance to such notice may, subject to such conditions and in such manner as may be prescribed, be continued by any other officer empowered by the Commissioner in this behalf, from the stage at which it is pending.

38. Transit of goods by road through the State and issue of transit pass.— (1) When a vehicle coming from any place outside the State and bound for any other place

outside the State and carrying goods taxable under this Act, passes through the State, the driver or any other person-in-charge of such vehicle shall furnish the necessary information and obtain a transit pass in duplicate containing such particulars as may be prescribed from the officer-in-charge of the first checkpoint or barrier after his entry into the State.

(2) The driver or the person in-charge of the vehicle shall deliver within the stipulated time a copy of transit pass obtained under sub-section (1) to the officer-in-charge at last checkpoint or barrier before his exit from the State.

(3) If for any reason, the goods carried in a goods vehicle are, after entry into the State, not moved out of the State within the time stipulated in the transit pass, the owner of the goods vehicle shall furnish to the officer empowered in this behalf the reasons for such delay and other particulars, if any, thereof and such officer shall, after due enquiry, extend the time of exit by suitably amending the transit pass:

Provided that where the goods carried by a vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyances, the onus of proving that the goods have actually moved out of the State shall be on the owner of the vehicle who originally brought the goods into the State.

(4) If the driver or any other person in-charge of the vehicle does not comply with the provisions of sub-section (2), it shall be presumed that the goods carried thereby have been sold within the State by the owner of the vehicle and shall, notwithstanding anything contained in this Act, be assessed to tax by the officer empowered in this behalf in the prescribed manner.

(5) If the owner of the vehicle fails to obtain the transit pass as provided under sub-section (1), or fails to deliver the same as provided under sub-section (2), he shall be liable to pay by way of penalty a sum not exceeding double the amount of tax leviable on the goods transported.

(6) The amount of tax and the penalty levied under this section shall be recovered in the prescribed manner.

Explanation.— In case where a vehicle owned by a person is hired for transportation of goods by some other person, the hirer of the vehicle shall, for the purpose of this section, be deemed to be the owner of the vehicle.

39. Forwarding agency, etc., to submit returns.— Every clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency or steamer agency in the State shall submit to the assessing authority of the area such returns as may be prescribed of all goods cleared, forwarded, transported or shipped by it into the concerned local area. The assessing authority concerned shall have power to call for and examine the books of accounts or other documents in the possession of such agency with a view to verify the correctness of the return submitted.

40. Submission of certain records, by owners etc., of vehicles and boats.— The owner or other person-in-charge of a goods vehicle or boat shall, in respect of the goods transported by him in such vehicle or boat submit to the assessing authority having

jurisdiction over the local area in which the goods are delivered, such particulars thereof and within such time and manner as may be prescribed.

41. Offences and penalties.— (1) Any person who –

(a) being a person obliged to get himself registered under this Act does not get himself so registered; or

(b) being a dealer in goods fails to submit a return as required by the provisions of this Act or the Rules made thereunder; or

(c) fails to comply with a notice issued under section 17; or

(d) fails to submit a statement as required by section 18; or

(e) fails to pay within the time allowed any tax assessed on him or any penalty levied on him under this Act; or

(f) fails to issue a sale bill or cash memorandum in accordance with the provisions of sub-section (2) and (3) of section 35; or

(g) fails to keep true and complete accounts,

shall, on conviction by a Magistrate, be liable to a fine which shall not be less than five hundred rupees but which may extend to two thousand rupees;

(2) Any person who,—

(a) wilfully submits an untrue return, or not being already an assessee under this Act, fails to submit a return as required by the provisions of this Act or the Rules made thereunder; or

(b) wilfully submits an untrue statement under section 18;

(c) fraudulently evades the payments of any tax assessed on him or other amount due from him under this Act; or

(d) wilfully acts in contravention of any of the provisions of this Act or the Rules made thereunder,

shall, on conviction, in addition to the recovery of any tax that may be due from him, be punishable with simple imprisonment which may extend to twelve months or with fine which shall not be less than five thousand rupees but which may extend to twenty-five thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding two hundred rupees during the period of the continuance of the offence.

42. Cognizance of offence.— (1) No Court shall take cognizance of any offence punishable under sub-section (2) of section 41, except with the previous sanction of the Commissioner.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), all offences punishable under sub-section (2) of section 41 shall be cognizable and bailable.

43. Composition of offences.— (1) If the person committing an offence under this Act is a company, the company as well as every person-in-charge of, and responsible, to the company for the conduct of its business at the time of the commission of the offence 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 by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or other officer shall also 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; and

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

44. Assessment, etc., not to be questioned in prosecution.— The validity of the assessment of any tax or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied shall not be questioned in any Criminal Court in any prosecution or other proceeding, whether under this Act or otherwise.

45. Bar of certain proceedings.— (1) No suit, prosecution or other proceedings shall lie against any officer or servant of the Government, for any act done or purporting to be done under this Act without the previous sanction of the Government.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of the functions imposed by or under this Act.

46. Courts not to set aside or modify assessment except as provided in this Act.— No suit or other proceeding shall, except as expressly provided in this Act, be instituted in any Court to set aside or modify any assessment made under this Act.

47. Burden of proof.— (1) For purposes of assessment of tax under this Act, the burden of proving that goods brought or caused to be brought into a local area or taken delivery of by a dealer, is not liable to tax under this Act shall be on such dealer.

(2) Notwithstanding anything contained in this Act or any other law, where any dealer or person prefers claim under sub-section (3) of section 3 that he is not liable to pay tax under this Act in respect of any goods on which tax is leviable, such dealer or person shall be deemed to be the dealer or person liable to tax under this Act, unless he proves that in respect of such goods tax under this Act has already been paid or has become

payable or that tax under the Goa Sales Tax Act, 1964 (Act 4 of 1964) has already been paid or has become payable, as the case may be.

(3) Where a dealer furnishes, issues or produces bill of sale, voucher, the declaration, certificate or any other document which he knows or has reasons to believe to be false with a view to support or make any claim that he or any other dealer is not liable to be taxed under this Act, the assessing authority shall on detecting such furnishing or issue or production, direct the dealer furnishing, issuing or producing such a bill of sale, voucher, the declaration, the certificate or other documents to pay as penalty,—

(i) in the case of first detection, three times the tax levied or leviable in respect of such goods; and

(ii) in the case of second or subsequent detection, five times the tax levied or leviable in respect of such goods:

Provided that before issuing any direction for payment of penalty under this sub-section, the assessing authority shall give to the dealer an opportunity of being heard against the levy of such penalty.

48. Refund of tax in certain cases.— The tax paid by a registered dealer in respect of any goods shall be refunded to him, where such goods are sold by him in the course of export out of the territory of India.

Explanation.— (1) For the purposes of this section, the expression “export out of the territory of India” shall have the meaning assigned to it under the provisions of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(2) The burden of proving that any goods were sold in the course of export out of the territory of India shall be on the registered dealer.

49. Power to make rules.— (1) The Government may, make rules, by notification, to carry out the purpose of this Act.—

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

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the assessment to tax in respect of a business which is discontinued or the ownership of which has changed;

(c) the procedure for assessment of Central and State Government Departments, Statutory bodies and local authorities;

(d) the assessment to tax in respect of a business owned by minors -and other incapacitated persons or by persons residing outside the State of Goa;

(e) the assessment to tax under this Act of any goods which have escaped assessment;

(f) procedure for registration of dealers under section 8;

(g) refund of tax collected if the goods have not been consumed, sold or used within the local area;

(h) compelling the submission of returns and the production of documents and enforcing the attendance of persons and examining them on oath or affirmation;

(i) specifying the class of dealers who need not furnish statement under section 18; .

(j) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(k) generally regulating the procedure to be followed, and the forms to be adopted in proceedings under this Act;

(1) any other matter including levy of fees for which there is no provision or no sufficient provision in this Act and for which provision is in the opinion of the Government, necessary for giving effect to the purpose of this Act.

(3) In making a rule under sub-section (1) or sub-section (2), the Government may provide that a person guilty of a breach thereof shall, on conviction, be punishable with fine which may extend to five thousand rupees and, where the breach is a continuing one, with further fine which may extend to one hundred rupees for every day after the first day during which the breach continues.

(4) Any rule under this Act may be made to have effect retrospectively and when any such rule is made, a statement specifying the reasons for making such a rule shall be laid before the State Legislature along with the rule.

50. Laying of rules and Notifications before the State Legislature.— Every rule made under this Act and every Notification issued under the provisions of this Act shall be laid as soon as may be after it is published, before the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or the sessions immediately following, the State Legislature agree in making any modification in the rule or Notification or agrees that the rule or Notification should not be made, the rule or Notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or Notification.

51. Power to remove difficulties.— If any difficulty arises in giving effect to the provisions of this Act, the Government may, by notification, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

SCHEDULE I

[See section 3(1)]

- (1) Air-conditioning plants, air-coolers and air-conditioners and parts thereof.
- (2) Brass, bronze and copper articles including sheets, circles, rods, rounds, squares and flats made of brass, bronze and copper but excluding those specified elsewhere.
- (3) Bullion and specie and articles made of gold and silver other than those specified elsewhere.
- (4) Butter, ghee and cheese.
- (5) Cassette tape recorders and players (audio and video) including audio and video cassettes.
- (6) Cement and water and weather proofing compounds.
- (7) Chemicals of all kinds.
- (8) Edible oils including hydrogenated oils and cooking medium.
- (9) Dyes.
- (10) Electrical and electronic goods, appliances, instruments and apparatus and parts and accessories thereof but excluding those specified elsewhere.
- (11) Fibreglass sheets and articles made of fibreglass.
- (12) Fire works and colour matches.
- (13) Foamed rubber, plastic foam or any other synthetic foam articles such as sheets, cushions, pillows, mattresses and the like.
- (14) Furniture of all kinds including treasure chests, safes and lockers and parts and accessories thereof.
- (15) Hardware, that is to say:-
 - (i) fittings of doors, windows and furniture (made of base metal and alloy thereof);
 - (ii) bolts, nuts, rivets,, screws of base metal or alloy thereof including bolt ends, screw studdings, self tapped screws, screw hooks, screw rings, wire nails, measuring-tapes and scales;
 - (iii) Metallic barbed wire, metallic wire mesh and metallic wire nettings.
- (16) Industrial gas, such as oxygen, acetylene, nitrogen and the like.
- (17) Laminated, impregnated or coated matting materials such as linoleum generally used for floor covering (other than floor tiles).
- (18) Lifts, elevators and escalators whether operated by electricity or hydraulic power.
- (19) Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery.
- (20) Marble slabs and articles made therefrom.
- (21) Medicinal and Pharmaceutical preparations.

(22) Motor vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles.

(23) Non-ferrous castings and ingots and scrap base metals (other than iron and steel scrap) and alloys thereof.

(24) Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), thinners, primers and paint brushes.

(25) Paper (all kinds) including carbon paper, blotting paper, waterproof paper, PVC coated paper, ferropaper, ammonia paper, stencil paper but excluding photographic paper, pulp boards, art boards, duplex boards, triplex boards, card boards, corrugated boards and the like; cellophane.

(26) Packing materials namely:—

(i) fibre board cases, paper boxes, folding cartons, paper bags, carrier bags and card board boxes, corrugated board boxes and the like;

(ii) tin plate containers (cans, tins and boxes), tin sheets, aluminium foil, aluminium tubes, collapsible tubes, aluminium or steel drums, barrels and crates and the like;

(iii) plastic, poly-vinyl chloride and polyethylene films, bottles, pots, jars, boxes, crates, cans, carboys, drums, bags and cushion materials and the like;

(iv) wooden boxes, crates, casks and containers and the like;

(v) gunny bags, bardon (including batars), hessian cloth, and the like;

(vi) glass bottles jars and carboys and the like;

(vii) laminated packing materials, such as bituminized paper and hessian based paper and the like.

(27) Molasses.

(28) (a) Petroleum products; that is to say; petrol, diesel, lubricating oil, transformer oil, brake or clutch fluid, bitumen (asphalt), tar, aviation fuel and Naptha.

(b) Crude oil, liquid petroleum gas (LPG) and kerosene.

(29) Readymade garments including caps, neck ties and bows.

(30) Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof.

(31) Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.

(32) Iron and Steel scrap.

(33) Raw materials, component parts and inputs which are used in the manufacture of an intermediate or finished product other than those specified in the Second Schedule.

(34) Rubber and other tyres, tubes and flaps other than those specified in section 14 of the Central Sales Tax Act, 1956.

(35) Sanitary fittings of every description excluding pipes and fittings of stoneware, cement and iron and steel.

(36) Spirits and alcohol, that is to say,-

- (i) denatured spirit;
- (ii) rectified spirit;
- (iii) ethyl alcohol.

(37) Stones, that is to say,—

- (i) Granite stones, slabs and chips;
- (ii) Cuddapah stones and slabs;
- (iii) Shahabad stones and slabs.

(38) Goods other than those specified in any of the entries in this Schedule, but excluding those specified in Schedule II.

SCHEDULE II

[See section 3(4)]

Sl. No.	Description of goods
(1)	Agricultural implements.
(2)	Agricultural machinery.
(3)	Books meant for reading.
(4)	Bread.
(5)	Ballot Boxes.
(6)	Contraceptives.
(7)	Electrical energy.
(8)	Fishmeal, poultry feed and processed animal feed.
(9)	Firewood and charcoal.
(10)	Goods manufactured and sold by S.S.I. M.S.I, L.S.I. availing benefit of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).
(11)	Goods covered by Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).

Secretariat Annexe,
Panaji,
Dated: 11-8-2000

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

GOVERNMENT OF GOA**Department of Finance****Revenue and Expenditure Division****Notification**

5/7/2000-Fin(R&C)(1)

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby appoints the 1st day of September, 2000, as the date on which the said Act shall come into force.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 29th August, 2000.

Notification

5/7/2000-Fin (R&C)(2)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby specifies that, with effect from the 1st day of September, 2000, a tax shall be levied and collected under the said Act on the entry of goods specified in column (2) of the Table below, into every local area, for consumption, use or sale therein, at the rates specified in the corresponding entries in column (3) thereof.

TABLE

Serial No.	Description of the goods	Rate of tax
(1)	(2)	(3)
(1)	Air-conditioning plants, air-coolers and air-conditioners and parts thereof.	2%
(2)	Brass, bronze and copper articles including sheets, circles, rods, rounds, squares and flats made of brass, bronze and copper but excluding those specified elsewhere.	2%
(3)	Bullion and specie and articles made of gold and silver other than those specified elsewhere.	0.50%
(4)	Cassette tape recorders and players (audio and video) including audio and video cassettes.	2%
(5)	Cement and water and weather proofing compounds.	2%
(6)	Ammonia in any form.	2%
(7)	All chemicals except rubber chemicals and petroleum products but including bulk drugs.	0.50%

(1)	(2)	(3)
(8)	Dyes.	2%
(9)	Electrical and electronic goods, appliances, instruments and apparatus and parts and accessories thereof but excluding those specified elsewhere.	2%
(10)	Fibreglass sheets and articles made of fibreglass.	2%
(11)	Fireworks and colour matches.	2%
(12)	Foamed rubber, plastic foam or any other synthetic foam articles such as, sheets, cushions, pillows, mattresses and the like.	2%
(13)	Furniture of all kinds including treasure chests, safes and lockers and parts and accessories thereof.	2%
(14)	Hardware, that is to say: (i) fittings of doors, windows and furniture (made of base metal and alloy thereof); (ii) bolts, nuts, rivets, screws of base metal or alloy thereof including bolt ends, screw studdings, self tapped screws, screw hooks, screwings, wire nails, measuring tapes and scales; (iii) Metallic barbed wire, metallic wire mesh and metallic wire nettings.	2%
(15)	Industrial gas, such as oxygen, acetylene, nitrogen and the like.	2%
(16)	Laminated, impregnated or coated matting materials, such as, linoleum generally used for floor covering (other than floor tiles).	2%
(17)	Lifts, elevators and escalators whether operated by electricity or hydraulic power.	2%
(18)	Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery.	2%
(19)	Marble slabs and articles made therefrom.	2%
(20)	(i) Chassis of light motor vehicles, spares and accessories of vehicles of all kinds; (ii) Motor vehicles of all kinds other than those specified under (i) above.	6% 10%
(21)	Non-ferrous castings and ingots and scrap base metals (other than iron and steel scrap) and alloys thereof.	2%
(22)	Paints, colours, varnishes, pigments, polishes, indigo, enamel, bale oil, white oil, turpentine (all kinds), tanners, primers, and paint brushes.	2%
(23)	Paper (all kinds) including carbon paper, blotting paper, waterproof paper, PVC coated paper, ferropaper, ammonia paper, stencil paper but excluding photographic paper, pulp boards, art boards, duplex boards, triplex boards, card boards, corrugated boards and the like; cellophane.	2%
(24)	Packing materials namely: (i) fibre board cases, paper boxes, folding cartons, paper bags, carrier bags and cardboard boxes, corrugated board boxes and the like;	2%

(1)	(2)	(3)
	(ii) tin plate containers (cans, tins and boxes), tin sheets, aluminium foil, aluminium tubes, collapsible tubes, aluminium or steel drums, barrels and crates and the like;	
	(iii) wooden boxes, crates, casks and containers and the like;	
	(iv) gunny bags, bardon (including batars), hessian cloth, and the like;	
	(v) glass bottles, jars and carboys and the like;	
	(vi) laminated packing materials, such as bituminized paper and hessian based paper and the like.	
(25)	Molasses.	2%
(26)	Petroleum products; that is to say:	
	(i) petrol, diesel, lubricating oil, transformer oil, brake or clutch fluid, bitumen (asphalt), tar and others, aviation fuel and Naptha;	10%
	(ii) crude oil, liquid petroleum gas (LPG) and kerosene.	2%
(27)	Readymade garments including caps, neck ties and bows;	2%
(28)	Refrigerators including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts thereof.	2%
(29)	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.	2%
(30)	Iron and Steel scrap.	2%
(31)	Rubber and other tyres, tubes and flaps other than those specified in section 14 of the Central Sales Tax Act, 1956.	2%
(32)	Sanitary fittings of every description excluding pipes and fittings of stone-ware, cement and iron and steel.	2%
(33)	Stones, that is to say,—	2%
	(i) Granite stones, slabs and chips;	
	(ii) Cuddapah stones and slabs;	
	(iii) Shahabad stones and slabs.	
(34)	Coal with the meaning as it is attributed to the said item by section 14 of the Central Sales Tax Act, 1956, as amended from time to time.	0.50%
(35)	Mineral Ore.	0.50%
(36)	Plastic granules, plastic chip or liquid including PVC, LDPA, HDPE, POLYPROPYLENE, LLDPE, Nylons, Polyterences and Polycarbonates.	0.50%
(37)	Welding Electrodes.	2%
(38)	Rubber Chemical and Carbon black.	2%
(39)	Polythenen bags, plastic woven sacks (HDPE &LDPE).	2%

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 30th August, 2000.

GOVERNMENT OF GOA**Department of Finance****Revenue and Expenditure Division****Notification**

5/21/2000-Fin(R&C)(1)

In exercise of the powers conferred by section 49 read with sections 8(1), 14, 18, 19, 28, 29 and 33 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), the Government of Goa hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa Tax on Entry of Goods Rules, 2000.

(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 Entry of Goods Act, 2000 (Goa Act 14 of 2000);

(b) “fees” means any fee leviable under the provisions of the Act;

(c) “form” means a form appended to these rules;

(d) “Government treasury” means any taluka treasury in the Territory or sub-treasury in the Territory, the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary situated in the area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the Territory;

(e) “month” means a calendar month;

(f) “registering authority” means the authority exercising the powers and performing the duties and functions of a registering authority under the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(g) “scheduled goods” means goods specified in Schedule I to the Act;

(h) words and expression used in these Rules and not defined, shall have the same meaning as assigned to them in the Act.

3. Registering authority and assessing authority, for dealers having more than one place of business.— In the case of dealers having more than one place of business, the authority having jurisdiction over the principal place of business shall be the registering authority and assessing authority.

4. Registration of dealers.— (1) Every dealer liable to get himself registered under the Act shall apply for a registration to the registering authority within thirty days from the date of coming into force of these rules or within thirty days from the date of commencement of his liability under the Act, whichever is later.

(2) The application for registration shall be made in Form-1 hereto.

(3) Each application for registration shall be accompanied by a receipt from the Government Treasury for fifty rupees and such additional sum as is required to cover the additional places of business at the rate of five rupees for each copy.

(4) The registering authority receiving the application, shall, if he is satisfied, after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, register the dealer and grant registration Certificate in Form-2 hereto and also grant a copy of such registration for every place of business within the State, other than the principal place of business mentioned therein. Such Registration shall be held by the dealer subject to the provisions of the Act and these rules and the restrictions and conditions specified in that Certificate.

(5) When the said authority is not satisfied that the particulars contained in the application are correct and complete, he may reject the application for reasons to be recorded in writing after giving the applicant an opportunity of being heard in the matter.

(6) Every registered dealer other than those covered by sub-section (3) of section 8 of the Act, shall, until his registration is cancelled, continue to pay a fee of twenty-five rupees for every year, subsequent to that in which, he applied for registration, within thirty days after the commencement of that year.

(7) Every registration Certificate granted under sub-rule (4) shall be deemed to have been granted personally to the dealer specified therein and no registration Certificate shall be sold or transferred.

(8) The registration Certificate granted under sub-rule (4) shall be exhibited in a conspicuous place within the premises of the principal place of business mentioned in the Certificate and a copy of such certificate shall also be exhibited at a conspicuous place within the premises of every other place of business mentioned in the Certificate.

(9) Every registered dealer who discontinues or transfers his business or otherwise gets his registration Certificate cancelled, shall forthwith surrender to the registering authority the Certificate of registration and the copies thereof, if any, granted to him.

5. Amendment of registration Certificate.— (1) Where the dealer desires the registration Certificate granted to him under these rules to be amended, he shall submit an application for this purpose to the registering authority setting out the specific matters in respect of which, he desires such amendment and the reasons therefore, together with the registration Certificate granted to him and such authority may, if satisfied with the reasons given, make such amendment as he thinks necessary, in the registration Certificate and the copies thereof, if any, granted to him.

(2) The provisions of sub-rule (8) of rule 4 shall apply in relation to such amended Certificate and copies thereof as they apply in relation to the original Certificate and copies thereof.

6. Issue of duplicate registration Certificate.— Where the registration Certificate granted under these rules is lost, destroyed, defaced or mutilated, a duplicate copy of the

registration Certificate may be granted by the registering authority, if he is satisfied of such loss, destruction, defacement or mutilation, on payment of a fee of ten rupees.

7. Security to be furnished by certain dealers.— (1) The security to be furnished under section 15 of the Act may be furnished by the dealer in any of the following ways, namely:—

(a) by depositing as security in Government treasury, the amount fixed by the said authority; or

(b) by depositing with the said authority Government Securities for the amount fixed by the said authority; or

(c) by depositing security amount in any Scheduled Bank as defined by the Reserve Bank of India Act, 1934 (2 of 1934), as fixed deposit and pledging the fixed deposit receipt to and depositing it with the said authority; or

(d) by furnishing to the said authority a guarantee from a Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (2 of 1934), agreeing to pay the State Government, on demand, the amount of security fixed by the said authority.

(2) The security furnished may, in the extent of default of any tax due be adjusted towards such tax. The assessing authority may in any case where such adjustment has been made, demand fresh security or additional security to make-up the amount adjusted towards the tax:

Provided that no action under this sub-rule shall be taken unless the dealer affected has had a reasonable opportunity of showing cause against such action.

8. Payment of tax in advance.— (1) The statement under sub-section (1) of section 18 of the Act shall be in Form-3 hereto and shall be sent to the assessing authority so as to reach it within thirty days after the close of the month to which such statement relates. Such statement shall be accompanied by a receipt from a Government treasury, for the full amount of tax payable by him on the basis of total value of goods liable to tax during the month to which the statement relates.

(2) If the amount deposited by any dealer is less than the amount of tax payable by him, the assessing authority shall serve upon the dealer a notice in Form-5 hereto and the dealer shall pay the sum demanded in the said notice within the time and in the manner specified in the notice.

(3) After making the provisional assessment under sub-section (3) of section 18, the assessing authority shall examine whether any and if so, what amount is due from the dealer after deducting any tax already paid under sub-rule (1) or (2). If any amount is found to be due from the dealer towards the provisional assessment, the assessing authority shall serve upon the dealer a notice in Form-6 hereto and the dealer shall pay the sum demanded within the time and in the manner specified in the notice.

(4) If any registered dealer shows to the satisfaction of the assessing authority that the goods which he brings or causes to be brought into the local area are not liable to entry tax, and makes an application in this behalf, the assessing authority may direct that it shall

not be necessary for the dealer to furnish the statements specified in sub-rule (1), and may grant the dealer a certificate in Form-7 hereto. If, during the period of validity of the above Certificate, the dealer becomes liable to pay tax under the Act when he brings or causes to bring such goods into the local area, the Certificate issued above, shall be deemed to have been cancelled.

(5) A Certificate issued under sub-rule (4) shall be valid till the expiry of the year of issue unless otherwise cancelled. On an application made in that behalf by the dealer, the assessing authority may, after such enquiry as he deems fit, renew the Certificate for a further period of one year at a time, provided that the application for renewal is made one month before the date of expiry of such certificate. The assessing authority may, for reasons to be recorded in writing, accept the application beyond the specified period but within a year for which the Certificate relates.

9. Form of returns.— The return to be submitted under section 14 of the Act shall be in Form-28 hereto.

10. Statements and returns to be submitted by the Head Office.— (1) In the case of a dealer having more than one place of business in the State, the aggregate turn-over of all such places of business shall be taken as the turn-over of the business for the purposes of these rules.

(2) All statements and returns specified by these rules shall, in the case of dealer referred to in sub-rule (1), be submitted by the Head Office in the State to the assessing authority of the area in which such Head Office is located and shall include the total turnovers of all the branches of his business.

11. Annual returns and final assessment.— (1)(a) Every registered dealer shall submit a return in Form-28 to the assessing authority so as to reach within thirty days after the close of the year to which the return relates, provided that, every dealer who discontinues his business during the course of the year, shall submit to the assessing authority, a return in Form-28 for the period upto and inclusive of the date of discontinuance, within fifteen days from the date of such discontinuance.

(b) Every dealer, who submits a return under clause (a), shall submit alongwith the return, receipt from the Government treasury, for the full amount of tax payable for the year on the basis of the returns after deducting therefrom the tax, if any, already paid for the year.

(c) If the full amount of tax payable under clause (b) is not paid alongwith the return, the assessing authority shall serve upon the dealer a notice in Form-29 and the dealer shall pay the amount demanded in the said notice within the time and in the manner specified in the notice.

(2) On receipt of the return in Form-28, the assessing authority shall, if he is satisfied after such scrutiny of accounts and such enquiries as he considers necessary, that the return is correct and complete, finally assess on the basis of the returns, the tax payable under the Act for the preceding year or for the part of the year to which the return relates, as the case may be.

(3) Before making the assessment to the best of his judgment under sub-section (4) of section 14 of the Act, the assessing authority shall,

(i) if no return is submitted by the dealer, issue a notice in Form-8;

(ii) if the return submitted by the dealer appears to the assessing authority to be incorrect or incomplete, issue a notice in Form 9.

(4) If in any case, the assessing authority assesses a figure different from that shown in the return submitted under the provisions of these rules, it shall record its reasons briefly in writing and shall furnish the dealer with a copy of such record. Nothing contained in this rule shall affect the validity of any assessment duly made.

(5) After making the final assessment under sub-rule (2) or (4), the assessing authority shall examine whether any and if so, what amount is due from the dealer after deducting any tax, already paid in advance under section 18 of the Act and the amount of tax, if paid under clause (b) of sub-rule (1). If any amount is found to be due from the dealer towards the final assessment, the assessing authority shall serve upon the dealer a notice in Form-10 hereto and the dealer shall pay the sum demanded within the time and in the manner specified in the notice. If the tax due on the final assessment is lower than the tax already paid, it shall serve upon the dealer, a notice in Form-11 hereto for refund of the excess tax alongwith a refund payment order in Form-21 hereto for the amount of refund due. If the final assessment is exactly equal to the tax already paid, the assessing authority shall inform the dealer what the final assessment is and that no further amount is due from him towards it:

Provided that the excess tax refundable to the dealer may be adjusted towards any other amount due by him under the Act, and for this purpose a refund adjustment order in Form-22 hereto shall be issued.

(6) The Commissioner may, by order, in writing, at any time transfer any case pending before any assessing authority to another assessing authority, and the authority to which the case is so transferred may proceed either *de novo* or from the stage to which it was transferred. Where a case pending before an assessing authority is transferred to another assessing authority, the assessing authority to which the case is so transferred shall have the same powers and perform the same duties as those respectively conferred and imposed upon the assessing authority from which the case was so transferred.

12. Exemption and deductions.— (1)(a) In determining the purchase price liable to tax, the amount relating to the purchases made within the local area from a registered dealer doing business in the same local area shall be deducted;

(b) Every dealer dealing in the scheduled goods and who is not liable to tax in respect of such scheduled goods by reason of his not being the person causing entry of the scheduled goods into the local area for consumption, use or sale therein shall furnish to the assessing authority a declaration in Form-24 obtained from the dealer from whom he purchased the scheduled goods in the same local area and for this purpose the seller shall issue the declaration to the buying dealer.

(c) The declarations issued in Form-24 shall be serially machine numbered for each year and the dealer issuing the same shall maintain a day-to-day account thereof in a register in Form-25.

(2) All amounts received from the seller in respect of the goods returned to them by the dealer shall be deducted from the purchase price liable to tax, provided that, the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which the refund was received.

(3) In determining the value of goods liable to tax, the value of goods purchased or received from outside the local area but subsequently sent out of the local area otherwise than by way of sale shall be deducted, provided that the goods are sent out of the local area within a period of six months from the date of entry of such goods into the local area and entries are made in the stock register in the manner specified in sub-rule (5) of rule 15.

13. Conditions for remission of penalty.— In respect of penalty accrued under sub-section (2) of section 19 of the Act, in a case where such penalty is not exceeding two lakh rupees, the Commissioner and in other cases, the Government shall, for reasons to be recorded in writing, have power to remit the whole or part of such penalty:

Provided that, no remission shall be made in a case in which the amount of tax finally determined is not paid in full.

14. Instalments for payment of finally assessed tax.— (1) A dealer, in respect of payment of finally assessed tax in instalments, shall apply in Form-23 hereto before the authority specified under sub-rule (2) within thirty days from the date of service of demand notice (Form-9).

(2) The authorities for the purpose of sub-rule (1) shall be,—

(a) the Government, in cases where the payment of tax in instalments exceeds rupees one lakh or where the period within which such tax to be paid in instalments exceeds twelve months; and

(b) the Commissioner, in cases where the payment of tax in instalments does not exceed rupees one lakh or where the period within which such tax to be paid in instalments does not exceed twelve months.

(3) The authorities specified under sub-rule (2) may relax the period specified above in cases where the assessee satisfies them that the delay in filing the application for grant of instalments was for reasons beyond his control.

(4) The granting of instalments under sub-rule (2), shall be subject to the following conditions, namely:—

(a) the dealer is not in arrears of payment of tax or any other sum due under the Act except the payment of tax for which instalments are sought on the date of making the application under sub-rule (1);

(b) the dealer furnishes adequate security to the satisfaction of the assessing authority concerned for payment of tax in respect of which the instalments are sought;

(c) the dealer pays, alongwith each permitted instalment, interest at eighteen per cent. per annum on the sums remaining unpaid from time to time;

(d) the dealer makes a declaration to the effect that no other application has been made to authorities or Courts other than the authorities specified under sub-rule (2) for payment of tax by instalments.

(5) The authority to whom the application is made under sub-rule (1), may, after making such inquiry as he deems fit, by an order in writing, subject to the limits specified under sub-rule (2), permit an assessee to pay the tax or other sums due in such instalments and subject to such conditions as may be specified in its order.

(6) If the dealer contravenes any of the conditions specified in the order or in sub-rule (4) or commits any default in making payments in accordance with the provisions of these rules, the whole of the sum remaining unpaid on the date of such default shall become recoverable at once in a lumpsum together with the interest and penalties, if any, levied in accordance with the provisions of the Act or Rules.

15. Nature of accounts to be maintained by dealers.— (1) Every registered dealer and every person liable to get himself registered under the Act shall keep and maintain a true and correct account of his daily transaction showing the value of the entry of scheduled goods into a local area for consumption, use or sale therein.

(2) Every such dealer or person shall keep separate purchase and sales account in respect of each of the scheduled goods.

(3) Every such dealer or person shall keep the current books of accounts at the place or places of business entered in the registration Certificate. Every purchase shall be brought to account then and there as soon as the purchase is effected.

Explanation.— For the purpose of this sub-rule, “current books of accounts” shall include computer hardwares and softwares used in connection with accounting of business activities.

(4) Every wholesale dealer or manufacturer shall maintain day to day stock accounts in respect of each of the scheduled goods and variety of the same scheduled goods dealt with by him. The stock accounted shall contain particulars of purchases or stock receipts, sales or stock transfers and balance of stock.

(5) Every dealer shall maintain subsidiary accounts of stock for each branch, depot or godown. Every branch shall also maintain the stock accounts in respect of its own transactions in the form adopted for this purpose by its Head Office.

(6) Every dealer, while delivering goods to another dealer in pursuance of sale or while consigning the goods to his branch or depot or vice versa, where the aggregate amount of the goods so sold or consigned is one thousand rupees or more, shall issue a delivery note in triplicate in Form-19. The delivery notes shall be maintained in the form of books containing one hundred Forms, and the Forms shall be serially machine numbered and one series of numbers shall be adopted for each assessment year.

(7) Any officer requiring any dealer to produce before him the accounts and other documents or to furnish any information relating to his business under sub-section (1) of section 36 of the Act, shall serve upon the dealer a notice in Form-20. The dealer on

whom the notice is served shall produce the accounts and other documents and shall furnish information relating to his business on the date and time specified in the notice.

16. Appeal against orders of assessing authorities.— (1) An appeal under section 28 of the Act shall be preferred to the following authorities:—

(a) in the case of an order passed by the Registering authority/assessing authority to the Assistant Commissioner;

(b) in other cases, to the Deputy Commissioner:

Provided that the Commissioner may, either *suo motu* or on application, for reasons to be recorded in writing, transfer an appeal pending before an appellate authority to another appellate authority. The order of transfer shall be communicated to the appellant, to the assessing authority against whose order the appeal was preferred, to the appellate authority concerned and to every other party affected by the order.

(2) Every such appeal shall be in Form-12 hereto and shall be verified in the manner specified therein.

(3) The appeal may be sent to the appellate authority by registered post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by his authorised agent or a legal practitioner or an accountant duly authorised by the appellant in writing.

17. Appeal to the Tribunal.— (1) Every appeal under section 29 of the Act to the Tribunal shall be in Form-13 and shall be verified in the manner specified;

(2) The appeal shall be in quadruplicate and accompanied by four copies of the order appealed against, one of which shall be the original or an authenticated copy, and also four copies of the order of the assessing authority in respect of which order appealed against was passed;

(3) In the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1) of section 29 of the Act, it shall also be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of two per cent. of the amount of assessment objected to, subject to a minimum of rupees twenty and a maximum of rupees two hundred;

(4) Every memorandum of cross objections under section 29 shall be in Form-14 hereto and shall be verified in the manner specified therein.

18. Procedure in case of death of an appellant or applicant.— (1) If an appellant or an applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is brought on record, the Appellate or Revisional Authority or the Tribunal, as the case may be, shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If, the legal representative fails to do so within ninety days from the date on which an appellant or applicant dies, the appeal or application shall abate as regards the deceased.

(2) Notwithstanding anything contained in sub-rule (1), there shall be no abatement by reason of the death of any party between the conclusion of the hearing and passing of the

order but the order may, in such case, be passed notwithstanding the death, and shall have the same force and effect as if it had been passed before the death took place.

(3) If a question arises in any appeal or revision whether a person is not the legal representative of a deceased appellant or applicant, such question may be determined by the Appellate or the Revisional Authority or the Tribunal, as the case may be, in a summary way, if necessary, after recording evidence.

19. Furnishing of security by an appellant.— The security to be furnished by an appellant under the proviso to clause (b) of sub-section (3) of section 28 of the Act shall be property security or Bank guarantee as the authority before which the appeal is preferred, may in its discretion, direct. The security bond shall be in Form-15, with suitable modifications, wherever necessary.

20. Appeal to High Court.— Every appeal under section 33 of the Act to the High Court shall be in Form-16 hereto and shall be verified in the manner specified therein. It shall be accompanied by the original order or a certified copy of the order of the Commissioner appealed against.

21. Communication of appellate or revisional orders.— (1) Every order of an appellate or revisional authority under section 28 or under section 30 of the Act, as the case may be, shall be communicated to the appellant or to every other party affected by the order, to the assessing authority against whose order the appeal or revision was filed and to any other authority concerned;

(2) The order passed on appeal or revision shall be given effect to by the assessing authority who shall refund without interest any excess tax found to have been collected and shall collect any tax which is found to be due, in the same manner as a tax assessed by itself.

22. Procedure when higher assessment is made in appeal or revision.— If the tax as determined in the appeal or revision is in excess of the powers of assessment of the assessing authority, the appellate or revisional authority shall transfer the original records of assessment to the appropriate assessing authority which shall have power to collect the tax due in the same manner as if it were a tax assessed by itself.

23. Action on the orders of the Tribunal and the High Court.— Every order passed by the Tribunal or the High Court shall, on authorisation by the Tribunal or the High Court, as the case may be, be given effect to by the assessing authority, which shall refund, without interest, any excess tax found to have been collected and shall also collect any tax which is found to be due in the manner as a tax assessed by itself.

24. Payment of tax on entry of goods escaping assessment.— The assessing authority shall serve on the dealer on whom an assessment has been made under section 17 of the Act, a notice in Form-10 hereto, subject to such modification as may be necessary.

25. Rectification of mistake.— (1) Where any rectification under section 34 of the Act has the effect of enhancing the assessment, the assessing authority shall serve on the

dealer, revised notice in Form-10 hereto and thereupon the provisions of the Act and these Rules shall apply as if such notice had been served in the first instance.

(2) Where such rectification has the effect of reducing the assessment, the assessing authority shall make any refund which may be due to the dealer by the issue of a refund payment order in Form-21 hereto or refund adjustment order in Form-22 hereto.

26. Procedure for recovery of arrears.— (1) When a dealer or a person, from whom any amount of tax, interest or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned dealer or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in instalments, the concerned dealer or person fails to pay any of the instalments on due date, the assessing authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a Certificate of the amount due containing the following particulars, namely:—

- (a) Full name and address of the defaulter;
- (b) The name of the person or persons, if any, responsible for the payment of amount due;
- (c) The sum to be recovered;
- (d) Period to which the sum relates;
- (e) The provision of law under which the sum is recoverable as an arrear of land revenue;
- (f) The process by which the sum may be recovered;
- (g) The property against which the process may be executed;
- (h) The Head of Account to which the amount should be credited; and
- (i) Any other information relevant for the purpose of recovery of the arrears.

(2) The Certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the Officer authorised by the Government under provision of sub-section (8) of section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and for the same purpose of recovery the relevant provisions contained in the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the Rules made thereunder shall be applicable.

(3) The Certificate referred to sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the rules made thereunder, in all cases wherein no Officer is authorised by the Government to exercise the powers of the Collector under the Goa Land Revenue Code, 1968 (Act 9 of 1969), for the purpose of recovering the dues as arrears of land revenue.

(4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the assessing authority

shall send the Certificate referred to in sub-rule (1) to the Officer authorised by the Government under sub-section (8) of section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) or to the Collector of the District, if no officer is authorised under the said sub-section (8) of section 15 of the Act, soliciting that the same may be sent to the Collector of the other district wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the assessing authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 15 of the Act. Whenever the amounts of arrears recovered by the Collector of the other district is remitted to the appropriate assessing authority, the same authority shall take immediate steps to enter the same amount into the Government treasury.

(5) The Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6) The officer referred to in sub-rule (2) and the authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the assessing authority about the steps taken of in the matter of recovery of the arrears when such information is called for by the same assessing authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of challan under which the amount is paid into the Treasury.

(7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned authorities, the appropriate assessing authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.

27. Returns and assessment in the case of an importer of motor vehicles into local area from any place outside the State for use or sale therein.— (1) An importer of a motor vehicle who is not a dealer liable for registration under the Act, shall furnish a return in Form-4 hereto to the authority notified by the Commissioner under section 11 of the Act (hereinafter referred to as the “notified authority”), declaring, the purchase value of the motor vehicle imported and the tax payable thereon.

(2) The return shall be made within seven days from the date of causing entry of the motor vehicle into a local area.

(3) Alongwith the return, such importer shall pay, either in cash or through a demand draft encashable at a bank situated in the place of location of office of the notified authority, the tax admitted to be due in return.

(4) The notified authority shall, after hearing the importer and making such verification as may be considered necessary, within three days from the date of receipt of the return make an order assessing the tax due on the purchase value of the motor vehicle.

(5) (a) Where the assessed tax is higher than the tax paid alongwith the return, the importer shall pay the difference within three days from the date of service of the assessment order and demand notice.

(b) Where the tax assessed and demanded is paid by the importer, the notified authority shall issue a tax paid certificate in Form-26 hereto, to the importer.

(c) Where the tax paid alongwith the return is higher than the tax assessed, the notified authority shall issue a refund payment order in Form-21, alongwith the tax payment Certificate in Form-26 to the importer.

(6) Where the importer of the motor vehicle is a dealer registered under the Act, he shall furnish a return in Form-4 hereto and pay the tax due on the purchase value of the motor vehicle imported by him in accordance with sub-rules (1) to (5) and, he shall include such purchase value of such motor vehicle in the total value of goods in column (3) of the table in Form-3 hereto as well as in the annual return of the turnover in Form-28, and thereafter deduct the same under Column 4(d) of the table in Form-3 as well as Form-28.

(7) (i) Any person causing entry of a motor vehicle into a local area under section 12 of the Act, shall make an application to the Commissioner for exemption from payment of tax under that section.

(ii) The Commissioner, on being satisfied that the particulars furnished in the application are true and correct and are supported by necessary proof, may issue a certificate that such person is exempt from payment of tax according to section 12 of the Act in respect of such motor vehicle.

28. Notice regarding entering into partnership or dissolution of partnership.— (1) If a dealer enters into partnership in regard to his business, he shall report the fact to the assessing authority concerned within fifteen days of his entering into such partnership. The dealer and the partner shall jointly and severally be responsible for the payment of tax leviable under the Act.

(2) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the assessing authority concerned within fifteen days of such dissolution.

29. Notice of discontinuance of business or change of place of business.— If, at any time, a dealer,—

(1) discontinues or sells or otherwise disposes of the whole or any part of any business carried on by him; or

(2) changes place of business or any of his places of business; or

(3) opens a new place of business; or

(4) changes the name of any business carried on by him, the dealer or if he is dead, his legal representative shall notify the fact to the assessing authority concerned within thirty days hereafter.

30. Liability to tax on a legal representative.— (1) Where, any dealer doing business in respect of which tax is payable under this Act is dead, the executor, administrator, successor in title or other legal representative of the deceased shall, in respect of such business, be liable to submit the return due under these rules, and to assessment under section 14 or 17 and to pay out of the estate of the deceased dealer the tax and/or any penalty assessed or levied, as the case may be, as payable by the deceased dealer.

(2) The provisions relating to appeals and revisions shall be applicable to assessments made under sub-rule (1) as if the executor, administrator, successor-in-title or other legal representative were himself the dealer.

(3) The provisions of sub-rules (1) and (2) shall apply *mutatis mutandis* to a partnership firm of which the managing partners have died.

31. Liability for payment of tax and penalty in respect of firm, etc., discontinued or dissolved.— (1) When any business carried on by a firm, a Hindu undivided family or an association has been discontinued or dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or member of such Hindu undivided family or association, shall be jointly and severally liable to assessment under section 14 or under section 17 and payment of the tax assessed and/or penalty levied.

(2) Where any Hindu undivided family, firm or other association of persons is partitioned, dissolved or discontinued, notice, summons or orders issued under the Act or these rules may be served on any member of the Hindu undivided family or any person who was a partner not being a minor of the firm or member of the association, as the case may be, immediately before such partition, dissolution or discontinuance.

32. Liability to tax of guardian, trustees, agents, etc.— Where, any business is carried on by or is in charge of any guardian, trustee or agent of a minor or other incapacitated person on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of the business be liable to submit the returns due under these rules and to assessment under section 14 or under section 17. The tax and/or any penalty leviable shall be levied upon and be recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and be recoverable from any such minor or other incapacitated person, if he were of full age, of sound mind and if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.

33. Liability to tax of managers, receivers, etc.— If the estate or any portion thereof of a dealer owning business in respect of which tax is payable under this Act is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person, whatever his designation, who in fact manages the business on behalf of the dealer) appointed by or any order of a Court, such Court of Wards, Administrator General, Official Trustee, Receiver, Manager or any other person, shall in respect of the turnover of such business be liable to submit the returns due under these Rules and to assessment under section 14 or under section 17. The tax and/or any penalty leviable shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or Manager or any person in like manner and to the same extent as it would be leviable upon and recoverable from the dealer if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.

34. Declaration to be given in certain cases.— Every dealer liable for registration under section 8 of the Act shall, within thirty days from the date on which he becomes liable for registration, send to the registering authority a declaration in Form-30 stating

the name or names of the person or persons who are authorised to sign returns under the Act on their behalf or to make statements in any enquiry under the Act. All returns signed and statements so made by such person or persons shall be binding on the dealer concerned. The declaration furnished shall bear Court Fee Stamp of Rs. 5/- and may be revised from time to time.

35. Returns and other particulars to be furnished by the forwarding agency and others.— Every clearing and forwarding house or agency, transporting agency, shipping agency, shipping out agency or steamer agency in the State shall submit to the entry tax authority of the area a statement in Form-17 hereto every month. The statement shall be submitted within fifteen days from the close of the month to which it relates.

36. Submission of certain records by owners, etc., of vehicles and boats.— The owner or other person-in-charge of the goods vehicle or boat shall, in respect of the goods transported by him in such vehicle or boat, submit to authority having jurisdiction over the local area in which the scheduled goods are delivered, a statement in Form-18 hereto, every month within 15 days after the close of the month to which it relates.

37. Service of notices, etc.— The service on a dealer of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:—

- (a) by giving or tendering it to such dealer or his manager or agent; or
- (b) if such dealer or his manager or agent is not found, by leaving it at his last known place of business or residence or giving or tendering it to some adult member of his family; or
- (c) if the address of such dealer is known to the assessing authority, by sending it to him by registered post;
- (d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.

38. Method of payment of money into Treasury or Bank.— (1) The tax or other miscellaneous amounts payable under the Act or these rules shall be paid by the dealer by remittance into the Government Treasury by challan in Form-27 hereto which may be obtained from or at the office of any assessing authority.

(2) The Challan shall be filled up in quadruplicate. One copy of the Challan shall be retained by the Treasury; one copy shall be sent by the Treasury Officer to the appropriate assessing authority and other two copies shall be returned to the dealer/depositor, duly signed in proof of payment.

39. Fees for grant of copies.— The fees payable for the grant of certified copies of any document under the Act or these rules shall be by way of Court Fee Stamps as follows:—

- (1) for the first two hundred words or less ...Rs. 5.00.
- (2) for every additional one hundred words or fraction thereof ...Rs. 1.00.

40. Fee for clarification of rate of tax.— (1) The fee payable for seeking clarifications under sub-section (5) of section 26 of the Act shall be one hundred rupees;

(2) The fee specified in sub-rule (1) shall be paid by way of Crossed Demand Draft in favour of the Commissioner Panaji, Goa, or deposited in the Government Treasury by challan in Form-27 hereto.

FORM 1

[See rule 4(2)]

**Application for the grant of a Registration Certificate as a dealer under
Goa Tax on Entry of Goods Act, 2000**

To,
The Registering Authority,

.....
.....
.....

I,, son of carrying on business whose particulars are given below, hereby apply for Registration under Rule 4 of the Goa Tax on Entry of Goods Rules, 2000.

(1) Name and full postal address of the applicant (if there is a trade name the trade name shall also be given).....

(2) Name and address of the Manager of the business, if a Manager has been so appointed

(3) Name and address and status of the person who signs this application (as regards status, state whether proprietor, manager, director, partner

(4) Name and full postal address of the principal place of business (with particulars of building, name and number, ward name and number, road name, street name etc.).....

(5) Name and full postal address of all the other places of business elsewhere in the State with particulars of building name and number, ward name and number, road name, street name, etc., for each place of business (if the space in this column is found to be insufficient additional sheet may be used and duly signed)

(6) Complete list of godown in which the (scheduled goods) are stored and address of every such godown

(7) Date of commencement of business

(8) The language in which the accounts are kept and maintained

(9) The accounting year followed by the applicant

(10) Whether the applicant is a proprietor, firm, company, society, club, association of persons, Hindu undivided family, or trust, etc. (here give full description).....

(11) Name(s) and address(es) of the proprietors, partners, members, all persons having any interest in the business (additional sheets with the following columns shall be used, if necessary.)

Sl. No.	Name in full of each person	Name of father of each person	Age of each person	Perma- nent postal address of each person	Present postal address of each person	Extent of interest of each person in the business	Signature of person	Name, address and signature of witness attesting signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

.....

.....

.....

.....

.....

(12) Whether business is wholly wholesale, or mainly wholesale and partly retail, whether manufacturer etc. (here enter the general nature of business conducted by the dealer)

(13) The total value of purchases/stock receipts of scheduled goods in the year preceding that to which the application is submitted

(14) Actual value of purchases/stock receipts of scheduled goods in the year upto the date of submission of the application

(15) Amount of registration fee paid with particulars of Receipt No. and date

(16) Amount of fee paid for copies of certificate for the other places of business with particulars of receipt No. and date, challan No. and date, cheque No. and date/name of the Treasury/Bank etc.

DECLARATION

I,, son of hereby declare that to the best of my knowledge and belief the information contained in this application given above is true and correct.

Place:

Name, address and signature if the person signing with status and relationship to the dealer (here state manager, director, partner, etc.)

Dated:

(For official use by the Registering Authority)

- (1) Date of receipt of application
- (2) Nature of order passed by the Registering Authority in the application
- (3) Licence No. and date, if any
- (4) Date of issue of Registration Certificate

Signature of the registering authority with date

FORM 2

[See rule 4(4)]

Certificate of Registration

Registration No.

This is to certify that *

*Here enter the name and style under which the business is carried on. Whose principal place of business is situated at has been granted a registration under section 4 of the Goa Tax on Entry of Goods Act, 2000, subject to the provisions of the said Act and the Rules framed thereunder and also to the following conditions:

(1) This Certificate should be exhibited at a conspicuous place within the premises of the business.

(2) A correct account should be kept of the daily transactions at the place of business.

(3) A registered dealer shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purpose of these Rules by any officer empowered in this behalf.

(4) The prescribed statement(s) and returns should be sent to the prescribed authority within the prescribed time.

(5) This Registration Certificate should not be transferred or sold nor should it be amended without the permission of the registering authority which should be applied for and obtained.

(6) All corrections in this certificate should be made and attested by the registering authority.

(7) The registered dealer shall be responsible for all the acts of his manager, agent or servant.

The dealer has additional places of business as noted below:

- (a)
- (b)
- (c)
- (d)

This Registration Certificate is valid from until cancelled.

Dated:

Signed
Registering Authority

FORM 3

[See rule 8(1)]

Monthly Statement of Tax

(1) Month and year.

(2) Registration Certificate No. under the Goa Tax on Entry of Goods Act, 2000.

(3) Name and full address of the dealer.

(4) Style of business.

(5) Status.

(6) Tax payable for the month (as per Table below).

FORM 4

(See rule 27)

Return for turnover and Tax payable by an importer of the Motor Vehicle under the Goa Tax on Entry of Goods Act, 2000

(1) Name and address of the importer :

(2) Registration Certificate No.(if registered):

(3) Period of import: From to

I. Description of motor vehicles imported into the local area from any place outside the State:

Class of motor vehicle	Model	Engine No.	Chassis No.	Purchase value	Rate of Tax	Tax payable	Tax paid	Balance due excess paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

II. Tax paid challan No.

DECLARATION

I, do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and that it relates to the period mentioned above.

Signature
Name of the signatory

FORM 5

[See rule 8(2)]

To,

The Dealer,

Take notice that according to the statement sent by you for the monthunder section 18(1) of the Goa Tax on Entry of Goods Act, 2000, you are liable to pay tax of Rs. only for the month of which is still payable by you. You are hereby called upon to pay the said amount within ten days from the date of service of this notice by remittance to the Government Treasury by challan in Form-27 failing which the amount will be recovered as provided under, sub-section (2) of section 19 of the said Act.

Value of goods as provisionally determined by the Assessing Authority in respect of

Nature of goods

Rate of Tax

Tax

Total

Total

Place:

Assessing Authority

Date :

FORM 8

[See rule 11(3) (i)]

Proposition Notice

To,

.....
.....

Registration Certificate No.

Whereas being liable to pay tax under the Goa Tax on Entry of Goods Act, 2000, you have failed to submit the return of turn-over in Form-28 within the time prescribed under Rule 11, for the period I propose to determine and assess the tax payable by you to the best of my judgment under section 14 and also to direct the payment of penalty under sub-section (5) of section 14.

You are hereby given an opportunity of being heard accordingly, you are required to attend in person or by a legal practitioner or by an agent authorised in writing at (place) at (time)..... on (date)and to show cause why you should not be assessed to tax and penalty for the said period. You may produce or cause to be produced your account books and other documents and file the return for scrutiny and consideration while making the assessment.

Place:

Signature

Date:

Designation

FORM 9

[See rule 11 (3)(ii)]

Office of the Entry Tax Officer Ward Dated Proposition Notice

To,

Shri

.....
.....

Whereas I am of the opinion that the return of value of goods in Form-28 of the year ending submitted by you is incorrect and incomplete, I propose to determine your total value of the goods for the said period to the best of my judgement at Rs. and Rs.respectively. The reason for non-acceptance of the return and the basic of the proposed assessment are furnished below. You are hereby called upon to show cause against the proposed assessment, adducing evidence, if any, either in person or through a legal practitioner an agent authorised in writing, ata.m/p.m. on..... at my office at failing which it will be presumed that you have no objections to the proposed assessment and orders as deemed fit will be passed.

Place:

Date:

Assessing Authority

FORM 10
[See rule 11(5), 24 and 25]

Year of Assessment:
Registration Certificate No.

To,
.....
.....
.....

NOTICE

Take notice that you have been finally assessed under Goa Tax on Entry of Goods Act, 2000, of Rs. (Rupees (in words) only, for the year ending.....the period upto and inclusive of the date of discontinuance of business, and that, after deducting the total amount of the payment already made by you towards the tax for the year, you have to pay a further sum of Rs..... (Rupees (in words) only). This balance of tax shall be paid within thirty days from the date of service of this notice by remittance into the Government Treasury, by challan in Form-27 failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to penalty as provided in section 19 of the Goa Tax on Entry of Goods Act, 2000.

Total Tax payable
Total Tax paid
Balance due
Date of assessment

Signature of the Assessing
Authority

Place:
Date:

FORM 11
[See rule 11(5)]

Year of Assessment:
Registration Certificate No.

To,
.....
.....
.....

NOTICE

Take notice that you have finally assessed under the Goa Tax on Entry of Goods Act, 2000, a tax of Rs (Rupees) (in words) only for the year ending The total amount of tax paid by you already is Rs (Rupees (inwords) only) that is in excess of the tax due.

2. The sum of Rs.....paid by you in excess as stated above is refunded/adjusted towardsdue by you for the year

The refund payment order and refund adjustment order is/are enclosed.

Value of goods determined by the assessing authority is given (below).

Total Tax payable

Total Tax paid

Excess amount due

Date of Assessment

Place:

Signature of the Assessing

Date:

Authority.

FORM 12

[See rule 16(2)]

Form of Appeal against an order of assessment under section 14

To

The Deputy/Assistant Commissioner of Entry Tax
The day of 2000

- (1) Name (s) of appellant (s)
- (2) Assessment year
- (3) Assessing Authority passing the assessment orders disputed
- (4) Date on which the order was communicated
- (5) Address to which notice may be sent to the appellant
- (6) Relief claimed in appeal
 - (a) Value of goods determined by the assessing authority
 - (b) If value is disputed
 - (i) Disputed value
 - (ii) Tax due on the disputed value
 - (c) If rate of tax is disputed value
 - (i) Value involved
 - (ii) Amount of tax disputed
 - (d) Any other relief claimed
- (7) Grounds of appeal, etc.

(Signed) Appellant(s)
(Signed) Authorised representative,
if any

VERIFICATION

I/We, the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the date of 2000

(Signed) Appellant(s)
(Signed) Authorised representative,
if any

Notes

(1) The appeal should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority and by proof of payment of the tax admitted by the appellant(s) to be due or of such instalments thereof as might have become payable.

(2) The appeal should be written in English and should set forth. Concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

FORM 13

[See rule 17(i)]

Form of Appeal Memorandum to the Tribunal

Appeal Memorandum to the Tribunal under section 29(1) of the Goa Tax on Entry of Goods Act, 2000.

Before the Administrative Tribunal, at Panaji.

No. of.....2000

Appellant(s)

V

Respondent

- (1) Place in which the assessment was made.
- (2) Assessment year.
- (3) Assessing Authority passing the assessment/order disputed.
- (4) Deputy Commissioner/Assistant Commissioner passing the order in appeal under Section 28.
- (5) Date of communication or the order now appealed against.
- (6) Address to which notices may be sent to the appellant.
- (7) Address to which notice may be sent to the respondent.
- (8) Relief claimed in appeal
 - a. Turn-over determined by the Assessing Authority passing the assessment order disputed.
 - b. Turn-over confirmed by the Deputy Commissioner/Assistant Commissioner.
 - c. If turn-over is disputed,
 - (i) Disputed turn-over ;
 - (ii) Tax due thereon.
 - d. If the rate of tax is disputed,
 - (i) Turn-over involved;
 - (ii) Amount of tax disputed.
 - e. Any other relief claimed.
- (9) Grounds of appeal, etc.

(Sd/-) Appellant(s)
 (Sd/-) Authorised representative,
 if any

VERIFICATION

I/We,the appellant(s) do hereby solemnly declare that what is stated above is true to the best of my/our knowledge and belief.

(Sd/-) Appellant(s)
(Sd/-) Authorised representative,
if any

Place:

Date:

Notes

1. The appeal should be in quadruplicate and should be accompanied by four copies (atleast one of which should be the original or authenticated) of the order appealed again against and also four copies of the order of the assessing authority.

2. The appeal (when filed by any person other than an officer empowered by the State Government under sub-section (1) of Section 20 should be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of 2 per cent. of the disputed tax subject to a minimum of Rs. 20 and a maximum of Rs. 200. The fee should be credited in a Government Treasury to the following head of account.

Major Head:

Minor Heads:

Sub-Head:

3. The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

FORM 14

[See rule 17(4)]

Form of Memorandum of Cross Objections

Before the Tribunal under section 29 (3) of the Goa Tax on Entry of Goods Act, 2000

Cross Objection No. of 2000..... In appeal No. of 2000

Appellant(s)

V

Respondent

- (1) Appeal No. allotted by the Tribunal to which memorandum of cross objections relates.
- (2) Office in which assessment was made.
- (3) Section under which the order appealed against was passed.
- (4) Assessment year in connection with which the memorandum of cross objection is preferred.
- (5) Date of receipt of notice of appeal filed by the appellant to the Tribunal.
- (6) Address to which notice may be sent to the respondent (objector).
- (7) Address to which notices may be sent to the appellant(s).

(8) Relief claimed in the memorandum of cross objections.

Grounds of cross objections.

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)
- (8)
- etc.

(Signed)
 (Respondent)
 (Authorised representative, if any)

VERIFICATION

I, the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the day of 2000

Signed

Notes

- (1) The memorandum of objections must be quadruplicate.
- (2) The memorandum of cross objections should be written in English and should setforth concisely and under distinct heads, the cross objections should be numbered consecutively.
- (3) The number and year of memorandum of cross objections will be filled in the office of the Appellate Tribunal.
- (4) The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is to be filled in here by the respondent.
- (5) If the space provided is found insufficient, separate enclosures may be used for the purpose.

FORM 15

(See rule 19)

Security bond for stay of collection of Tax or other amount in dispute

Before the Tribunal/Deputy Commissioner/Assistant Commissioner

No.

Dated:

Security Bond executed in favour of the Governor of Goa and his successors in office and assigns.

Whereasholding R.C. No..... in the office of thehas filed an appeal before the Tribunal/Deputy Commissioner/Assistant Commissioner against the order of in his/its order No dated and the said appeal is pending.

And whereas the said appellant has applied for direction in regard to the payment of disputed tax/penalty and has been called upon to furnish security.

Accordingly, and in consideration whereof I/We.....hereby personally undertake and bind myself/ourselves, my/our heirs, successors and legal representatives to pay the Government of Goa the sum of Rs. To the Government and mortgage/charge properties in the schedule hereunto annexed for the payment of the said sum of Rs.to the Government of Goa and covenant that if the aforesaid appellant complies with all the directions in regard to the payment of tax or other amount made by the Tribunal/Deputy Commissioner/Assistant in the said appeal this bond shall be void and of no effect, otherwise it shall remain in full force and effect.

In witness whereof I/Wehereunto affix my/our hands and seal this day dated

Witnesses:

Appellant/Surety

(1)

(2)

FORM 16

(See rule 20)

**Memorandum of Appeal Order under section 33 of
the Goa Tax on Entry of Goods Act, 2000**

Appeal Order No.

Appellant(s) V/s Respondent

Appeal against the order of the Commissioner, dated and passed in.

(1) Office in which the assessment was made:

(2) Assessment year:

(3) Assessing Authority passing the original order:

(4) State if the order was modified at any time previously by any officer subordinate to the Commissioner and if so in what manner (state the results of modification briefly):

(5) Date of communication of the order of the Commissioner:

(6) Address to which notice may be sent to the appellant:

(7) Address to which notice may be sent to the respondent:

(8) Relief claimed in appeal:

(a) Value determined by the Assessing Authority.

(b) Value as modified prior to *suo motu* by the Commissioner.

(c) Value of goods modified and fixed by the Commissioner.

(d) Relief claimed.

(e) Grounds of appeal.

(i) state the facts disputed briefly.

(ii) state the questions of law raised decision by the High Court.

(Signed) Appellant(s)
(Signed) Authorised representative,
if any

VERIFICATION

I/We, the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of

(Signed) Appellant(s)
(Signed) Authorised representative,
if any

Notes

(1) The appeal should be accompanied by a certified copy of the order of the Commissioner appealed against.

(2) The appeal should be accompanied by a sum of Rs. 500/-.

(3) The appeal should be written in English and should set forth concisely and under distinct heads, the facts of the case, grounds of appeal and the points of law raised consecutively.

FORM 17

(See rule 35)

Return of clearing, forwarding, transporting, shipping, etc.

Name and address of the clearing, forwarding, house transporting agent/shipping agent or steamer agent etc. the periods to which return relates.

Sl. No.	Date of clearing, forwarding, transporting, shipping	Name and full address of the consignor	Name and full address of the consignee	Number and date of delivery/note/Bill of lading/ /R.R. etc. No. date	Description of goods	Quantity	Weight	Value	Remarks
						No. of packings		of goods	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

DECLARATION

I/We, declare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the period of

Place:

Name and signature:
Status of the person signing

Date :

FORM 20

[See rule 15(7)]

Notice calling for Accounts and other Documents

Whereas I desire to ascertain whether you are liable to register/renew your registration Certificate under section 8 of the Goa Tax on Entry of Goods Act, 2000/Rule 4 of the Goa Tax on Entry of Goods Rules, 2000.

Whereas I desire to satisfy myself that the return/statement(s) furnished by you in respect of the period fromtois correct and complete.

Whereas I am of the opinion that though you are liable to furnish the return under section 14(1), Rule 11(1) or statement(s) under section 18(1)/Rule 8(1) you have failed to furnish it.

Whereas I desire to satisfy that the books of accounts maintained by you for the period from to are true and correct and are in accordance with the Rules, you are hereby requested to appear in person before me or arrange to represent you before me by a legal practitioner or a duly authorised representative at (place) (time) on (date) add to produce the following documents before me:

- (1) All your account books and registers, sale bills, purchase vouchers, sale/purchase advices, declarations, delivery notes relating to purchases, sales deliveries and stock of goods.
- (2) Any other document containing information relating to your business.

You are also informed that failure to comply with the terms of this notice is an offence punishable under Rule 41.

Place:

Signature Assistant/Entry Tax Officer

Date:

FORM 21

[See rules 11 (5) and 25(2)]

Refund Payment Order

Book No.

Voucher No.

Counterfoil order for the refund of tax/penalty under the Goa Tax on Entry of Goods Act, 2000.

- (1) Refund payable to
- (2) Registration Certificate No.
- (3) No. and date of order directing refund
- (4) Year of assessment to which refund relates
- (5) Amount of refund

Place:

Date:

Designation

Signature

Asst./Entry Tax Officer

Signature of the recipient of

Refund Payment order

Date of encashment of the Refund payment order

FORM 21

[See rules 11(5) and 25(2)]

Refund Payment Order

Book No.

Voucher No.

Order for the refund of tax/penalty under the Goa Tax on Entry of Goods Act, 2000.

Payable at the Government Treasury/Bank within three months of the date of issue.

To,

.....
The Treasury Officer
Manager

(1) Certified that with reference to the assessment records of assessee
whose Registration Certificate No. is for the period from a
refund of Rs. is due.

(2) Certified that the amount concerning which this refund is allowed has been duly credited to
the Government Treasury.

(3) Certified that no refund payment order/refund adjustment order regarding the sum now in
question has previously been granted.

(4) Certified that this refund payment order has been entered in the original file of assessment
under my signature.

Please pay to a sum of Rs. (figures)
(Rupees in words).

Place:

Signature

Date:

Designation

Particulars of encashment in Government Treasury/Bank:
paid Rs. this day

Place:

Signature

Date:

Designation

FORM 22

[See rules 11(5) and 25(2)]

Refund Adjustment Order

Name and address of the assessee Registration Certificate No. under the Goa
Tax on Entry of Goods Act, 2000

(1) Certified with reference to the assessment record of the assessee for the period from
.....to a refund of Rs..... (figures) Rupees (in words) is due.

(2) Certified that the amount concerning which this refund is allowed has been credited to the
Treasury.

(3) Certified that no refund payment order/refund adjustment order regarding the sum in question has previously been granted and that this order of refund adjustment has been entered in the original file of assessment under my signature.

(4) This refund is adjusted towards the amount ofdue from the said refund for the period from to

Place: Signature

Date: Designation, Asst./Entry Tax Officer

FORM 23

[See rule 14]

Application for permission to pay finally assessed tax under the Goa Tax on Entry of Goods Act, 2000, in instalments

To,
.....
.....
.....

I,, son of being an assess under the Goa Tax on Entry of Goods Act, 2000 hereby apply for permission to pay in instalment the finally assessed tax due from me as per the following details:

- (1) Name and address of the applicant
- (2) Registration No. (if any)
- (3) Sum of payment of finally assessed tax for which instalments are sought
- (4) If the sums in column 3 are payable under an order of assessment, the date of service of Notice in Form-10
- (5) The period within which permission to pay the sum in column 3 is sought
- (6) Reasons for the applicant's inability to pay the tax/other amount due within the due date
- (7) Any other relevant information which the applicant may desire to furnish

DECLARATIONS

(a) I hereby declare that to the best of my knowledge and belief the information contained in the above application is true and correct.

(b) I hereby declare that no application for instalment has been made to any other authority in regard to the sums mentioned in column 3.

(c) I hereby declare that no sums other than those mentioned in column 3 are due from me on the date of making this application.

(d) I hereby undertake to pay interest at the rate of 18 per cent. per annum along with each instalment on the sums remaining unpaid from time to time.

(e) I hereby undertake to furnish necessary security to the satisfaction of the concerned assessing authority for the recovery of the sums in relation to which the grant of instalments is applied for.

Place:

Date:

Signature of the Assessee,
Name and address
of the person signing with status
and relationship to
the Assessee (whether Proprietor,
Manager, Director,
Partner, etc.)

FORM 24

[See rule 12(1)(b)]

**Declaration to be furnished by a dealer in respect of
goods mentioned in First Schedule sold by him to
another dealer in the State**

(1) I/Webeing a registered dealer holding Registration Certificate No. dated under the GTEG Act, 2000 and carrying on business in the name and style of at(full address) have sold (quantity) of(description of goods) for Rs.to M/s (name with full address) in my/our Bill No.dated

(2) I/We have caused entry of the above goods into the local area (name of the local area) and I am/we are liable to tax under the GTEG Act, 2000 and we shall pay the same.

*I/We have purchased the above goods from M/s (name with full address) having Registration Certificate No. vide their sale bill No..... dated and the said dealer has stated that he/his seller would be liable to pay tax on the said goods purchased by me, and I am/we are not liable to tax under the GTEG Act, 2000 in view of the declaration furnished by them.

(3) I am/we are on the rolls of(specify assessing authority).

Place:

Date:

Signature
Name of the Signatory
Proprietor/Partner/Manager/
/Director

*Strike out whichever is not applicable.

FORM 25

[See rule 12]

Register of declaration in Form-19 issued to other dealers within the State

Sl. No.	Date of issue	Sl. No. of Form-24	Name and address of the dealer to whom issued	Sale Bill No. and date	Description of goods	Quantity	Value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM 26

[See rule 27(5)(b)]

Entry Tax paid Certificate

Sl. No.
Office of the
(notified authority)

This is to certify that entry tax payable under section 10 of the Goa Tax on Entry of Goods Act, 2000 in respect of the motor vehicle imported from outside the State of Goa described below has been paid vide Challan No. dated by the importer of the Motor Vehicle No., who has imported the Motor Vehicle not for sale within the local area but for own use.

OR

This is to certify that the importer of below described Motor Vehicle Shri is a registered dealer under the Goa Tax on Entry of Goods Act, 2000 with Registration No..... has paid entry tax payable under section 10 in respect of the Motor Vehicle imported from outside the State of Goa described below vide challan No.....dated

Class of Motor Vehicle	Model	Engine No.	Chassis No.
(1)	(2)	(3)	(4)

Signature and seal of the
Notified Authority

Place:

Date:

FORM 27
(See Rules 38 & 40)

(Original)
(to be retained by the payer)

Challan

Head of Account: 0042 Taxes on Goods and Passengers

Sub Heads: 106 Tax on entry of goods into local areas

01. Tax on entry of goods

02. Other Receipts

Challan of Tax, Registration Fee, penalty and composition money paid to the Treasury/Sub-Treasury/State Bank of India/Reserve Bank of India.

For the period fromto by whom tendered. (Name and address of the person on whose behalf money is paid)

- (1) Registration No.
- (2) Year to which payment relates
- (3) Month in which the assessment concluded
- (4) In the case of monthly tax, month to which it relates

Minor and detailed head (for registered dealers only)	Amount in figures
--	-------------------

01. Tax on entry of goods:

02. Other Receipts:

- i) Registration fee
- ii) Composition money
- iii) Penalty
- iv) Miscellaneous

Total

(to be filled by persons or Departments other than Registered dealers)

01. Tax on entry of goods:

02. Other Receipts:

- i) Registration Fee
- ii) Composition Money
- iii) Penalty
- iv) Miscellaneous fee

Total:.....

Signature of Dealer/Depositor

For use in the Treasury

(1) Received payment of Rs. (in figures) Rupees

(Date of entry)

Accountant

Challan No.

Code No. of Treasurer

Treasury Officer

Treasurer

Agent/Manager

Stamp of Treasury

Note: The duplicate, triplicate and quadruplicate of challan in Form-27 being identical with the original have not been reproduced here. Duplicate to be furnished by the payer to the respective Assessing Authority, triplicate is for the Treasury and the quadruplicate is to be sent by the Treasury to the respective Entry Tax Authority.

FORM 28

[See rules 9, 11(1)(a), 11(2), 27(6)]

Annual return of turn-over and Tax payable

- (1) Return for the year from to
- (2) Registration Certificate No. under the Goa Tax on Entry of Goods Act, 2000
- (3) Name and full address of the dealer
- (4) Style of business
- (5) Status of the assessee
- (6) Tax payable for the year (as per the table overleaf)
- (7) Tax paid (details to be furnished)
- (8) Balance due/Excess paid

DECLARATION

I, do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and that it relates to the year covering the period from to

Place :

Signature

Date:

Name of the Signatory

Proprietor/Partner/Manager/Director

Details of the purchase value of Scheduled Goods dealt in during the year and Tax payable

Sl. No.	Description of the goods	Value of goods purchased/ received (both from within and outside local area and motor vehicles imported from outside the State)	Value of goods purchased/ from local area	Value of goods purchased/ received from outside the local area, but returned to the suppliers	Value of goods purchased/ received from outside the local area, but sent out of the local area otherwise than by way of sale [excluding the amount shown under col. 4 (b)]	Purchased value of motor vehicle imported from outside the State on which tax has already been paid by filing statement in Form	Total deductions 4(a)+4(b)+4(c)+4(d)	Total value of goods liable to tax (3-5)	Rate of tax (Rs. Ps.)	Tax due (8)
(1)	(2)	(3)	4(a)	4(b)	4(c)	4(d)	(5)	(6)	(7)	(8)
Total										

Note: The values indicated should include the carriage inwards in all cases.

Assessment No.

Registration No.

FORM 29

[See rule 11(1)c]

To,

..... ,
 ,

Take notice that for the year ending you have submitted a return of turn-over in Form-28 showing the tax payable by you as Rs. after deducting the tax already paid by you under section 18 of the Goa Tax on Entry of Goods, for the said year, a sum of Rs. (in words) is still payable by you which amount you should have paid on or beforethe dates on which you submitted the return. You are hereby called upon to pay the said amount alongwith penalty under sub-section (2) of section 19 within thirty days from the date of service of this notice on you, by remittance to the Government Treasury in Form 27 at failing which the amount and the said penalty will be recovered in the manner specified in sub-section (4) of section 19 of the Goa Tax on Entry of Goods, 2000.

Assessing Authority

Seal

Place:

Date:

Strike out whatever is not applicable.

FORM 30

(See rule 34)

Declaration regarding the person(s) authorised to sign document(s)

I/We,of.....carrying on the business under the name and style of.....at.....and other places in the State of Goa, namely..... and liable to pay tax under the Goa Tax on Entry of Goods Act, 2000 do hereby declare and authorise the following person(s), namelywhose signature(s) is/are appended herein and identified by me/us and who is/are of the said concern shall be person(s) authorised to sign the returns, statements, applications under the Act on behalf of the aforesaid business concern or to make statements in any enquiry under the Act.

Sl. No.	Name	Status	Signature
1.			
2.			

Place:

Date:

Signature of the declarant,

Status of the declarant

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 8th September, 2000.

