

The Goa Value Added Tax Act, 2005 and Rules, 2005

The Goa Value Added Tax Act, 2005

- 1. The Goa Value Added Tax Act, 2005** (Goa Act 9 of 2005) [31-3-2005] published in the Official Gazette, Series I No. 53 (Extraordinary No. 2) dated 31-3-2005 and came into force w.e.f. 01-04-2005.
- 2. The Goa Value Added Tax (Amendment) Act, 2005** (Goa Act 15 of 2005) [19-09-2005] published in the Official Gazette, Series I No. 24 (Extraordinary No. 3) dated 21-09-2005 and came into force w.e.f. 01-10-2005.
- 3. The Goa Value Added Tax (Amendment) Act, 2006** (Goa Act 18 of 2006) [29-08-2006] published in the Official Gazette, Series I No. 22 (Extraordinary) dated 31-8-2006 and came into force w.e.f. 01-09-2006.
- 4. The Goa Value Added Tax (Amendment) Act, 2008** (Goa Act 12 of 2008) [9-5-2008] published in the Official Gazette, Series I No. 6 (Extraordinary No.3) dated 14-5-2008 and came into force w.e.f. 01-08-2008.
- 5. The Goa Value Added Tax (Amendment) Act, 2008** (Goa Act 24 of 2008) [30-9-2008] published in the Official Gazette, Series I No. 27 (Extraordinary No. 4) dated 8-10-2008 and came into force w.e.f. 01-04-2008.
- 6. The Goa Value Added Tax (Amendment) Act, 2011** (Goa Act 2 of 2011) [3-3-2011] published in the Official Gazette, Series I No. 49 (Extraordinary) dated 8-3-2011.
- 7. The Goa Value Added Tax Rules, 2005**, published in the Official Gazette, Series I No. 53 (Extraordinary No. 4) dated 31-3-2005 and came into force w.e.f. 1-4-2005.
- 8. The Goa Value Added Tax (First Amendment) Rules, 2005**, published in the Official Gazette, Series I No. 4 (Extraordinary No. 2) dated 30-4-2005.
- 9. The Goa Value Added Tax (Second Amendment) Rules, 2005**, published in the Official Gazette, Series I No. 17 (Extraordinary No. 3) dated 3-8-2005.
- 10. The Goa Value Added Tax (Third Amendment) Rules, 2006**, published in the Official Gazette, Series I No. 18 (Extraordinary) dated 7-8-2006.
- 11. The Goa Value Added Tax (Fourth Amendment) Rules, 2006**, published in the Official Gazette, Series I No. 35 dated 30-11-2006.
- 12. The Goa Value Added Tax (Fifth Amendment) Rules, 2008**, published in the Official Gazette, Series I No. 39 (Extraordinary) dated 31-12-2008.
- 13. The Goa Value Added Tax (Sixth Amendment) Rules, 2008**, published in the Official Gazette, Series I No. 39 (Extraordinary) dated 31-12-2008.
- 14. The Goa Value Added Tax (Seventh Amendment) Rules, 2009**, published in the Official Gazette, Series I No. 10 dated 4-6-2009.
- 15. The Goa Value Added Tax (Eight Amendment) Rules, 2010**, published in the Official Gazette, Series I No. 33 (Extraordinary) dated 11-11-2010.

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GOVERNMENT OF GOA
Department of Law & Judiciary
Legal Affairs Division

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Notification

7/6/2005-LA

The Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), which has been passed by the Legislative Assembly of Goa on 13-01-2005 and assented to by the President of India on 31-03-2005, is hereby published for general information of the public.

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

Panaji, 31st March, 2005.

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The Goa Value Added Tax Act, 2005

(Goa Act 9 of 2005) [31-3-2005]

AN

ACT

to provide for and consolidate the law relating to the levy and collection of Value Added Tax on sales of goods in the State of Goa.

BE it enacted by the Legislative Assembly of Goa, in the Fifty-Sixth year of Republic of India as follows:

1. Short title, extent and commencement.— (1) This Act may be called the Goa Value Added Tax Act, 2005.

2) It extends 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:

Provided that different dates may be appointed for different provisions of this Act and any reference under any such provision to the appointed date, shall be construed as a reference to date of enforcement of that provision.

2. Definition:— In this Act, unless the context otherwise requires,—

(a) “agriculture” with all its grammatical variations and cognate expressions, includes horticulture, the raising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forests or rearing of seedlings or plants;

Explanation.— For the purposes of this clause and clause (d), the expression “forest” means the forest to which the Indian Forest Act, 1927(Central Act 16 of 1927), in its application to the State of Goa, applies;

(b) “agriculturist” means a person who cultivates land personally, for the purpose of agriculture;

(c) “appointed day” means the day on which this Act shall come into force;

(d) “business” includes,—

(i) any trade, commerce or manufacture;

(ii) any adventure or concern in the nature of trade, commerce or manufacture;

(iii) any transaction in connection with, or incidental to or ancillary to trade, commerce, manufacture, adventure or concern;

(iv) any transaction in connection with, or incidental to or ancillary to the commencement or closure of such business;

(v) any occasional transaction in the nature of trade, commerce, manufacture, adventure or concern whether or not there is volume, frequency, continuity or regularity of such transaction,

whether or not trade, commerce, manufacture, adventure, concern or transaction is effected with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure, concern or transaction.

Explanation. — For the purpose of this clause,

(i) the activity of raising of man-made forest or rearing of seedlings or plants shall be deemed to be business.

(ii) any transaction of sale of capital goods pertaining to such trade, commerce, manufacture, adventure, concern or transaction shall be deemed to be a transaction comprised in business.

(iii) sales of any goods, the proceeds of which are credited to the business shall be deemed to be transactions comprised in business;

(e) “business premises” means any place where a dealer or a transporter sells, transports, books or delivers goods and includes any place where stores, processes, produces or manufactures goods or keeps books of accounts;

(f) “capital goods” means plant and machinery (including spares and components) and equipment used in or in relation to manufacture or processing of goods for sale or

any other goods which is notified by the Government and used in furtherance of any business excluding such civil structures as may be prescribed;

(g) “casual trader” means a dealer who, whether as principal, agent or in any other capacity, has occasional or seasonal transaction involving the selling, supplying or distribution of goods or conducting any exhibition-cum-sale in Goa whether for cash or for deferred payment, commission, remuneration or other valuable consideration;

(h) “Company” means a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956) and includes a body corporate or corporation within the meaning of clause (7) of section (2) or Foreign Company referred to in section 591 of that Act;

(i) “Commissioner” means the person appointed to be the Commissioner of Commercial Taxes ¹[] for the purposes of this Act;

(j) “to cultivate personally” means to carry on any agricultural operation on one’s own account,—

(i) by one’s own labour, or

(ii) by the labour of one’s family, or

(iii) by servants on wages payable in cash or kind (but not in crop share), or by hired labour under one’s personal supervision or the personal supervision of any member of one’s family;

Explanation I:— A widow or a minor, or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour.

Explanation II:— In the case of a Hindu undivided family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family.

(k) “dealer” means any person who carries on the business of buying, selling, supplying or distributing goods, executing works contract, delivering any goods on hire purchase or any system of payment by instalments, transferring the right to use any goods or supplying by way of or as part of any service, any goods directly or otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration and includes;

(a) a casual trader;

(b) a commission agent, a broker or a del-credere agent or an auctioneer or any other mercantile agent, by whatever name called;

(c) a non-resident dealer or an agent of a non-resident dealer, or a local branch of a firm or company or association or body of persons whether incorporated or not, situated outside the State;

(d) a person who, whether in the course of business or not,—

¹ The words “/Sales Tax or Value Added Tax” omitted by the Amendment Act 18 of 2006.

(i) sells goods produced by him by manufacture, agriculture, horticulture or otherwise; or

(ii) transfers any goods, including controlled goods whether in pursuance of a contract or not, for cash or for deferred payment or for other valuable consideration;

(iii) supplies, by way of or as part of any service or in any other manner whatsoever, goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration;

Explanation:—

(a) an agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause;

(b) government or departments of Union Governments or Other State Governments and Union territories which whether or not in the course of business, sells, supplies or distributes, goods directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall, in relation to any sale, supply or distribution of surplus, unserviceable or old stores or materials or waste products or obsolete or discarded machinery or parts or accessories thereof, be deemed to be a dealer for the purpose of this Act;

(c) each of the following persons and bodies who dispose of any goods including goods as unclaimed or confiscated or as unserviceable or as scrap, surplus, old, obsolete or discarded material or waste products whether by auction or otherwise, directly or through an agent for cash or for deferred payment, or for any other valuable consideration, shall notwithstanding anything contained in clause (d) or any other provision of this Act, be deemed to be a dealer, to the extent of such disposals, namely:—

(i) Port Trust;

(ii) Municipal Corporation/Council, and other Local authorities;

(iii) Railway Administration as defined under the Railway Act, 1989 (Central Act 24 of 1989);

(iv) Shipping Transport and Construction Companies;

(v) Air Transport companies and Airlines;

(vi) Transporters, holding permit for transport vehicles granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) which are used or adopted to be used for hire;

(vii) Customs and Central Excise Department of Government of India administering the Customs Act, 1962 (Central Act 52 of 1962) and the Central Excise Tariff Act, 1985 (Central Act 5 of 1986);

- (viii) Insurance and Financial Corporations or companies and Banks included in the Second Schedule to the Reserve Bank of India Act 1934 (Act 2 of 1934);
 - (ix) Advertising agencies;
 - (x) Any other corporation, company, body or authority owned or set up by, or subject to administrative control of the Government;
 - (xi) Income Tax Department of Government of India administering the Income Tax Act, 1961 (Central Act 43 of 1961);
 - (xii) Any other body as may be notified by the Government from time to time.
- (l) “declared goods” means declared goods as defined in the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
- (m) “director” in relation to a company, include any person occupying the position of director by whatever name called;
- (n) “document” includes written or printed records of any sort, title deeds and data stored electronically in whatever forms;
- (o) “earlier law” means the Goa Sales Tax Act, 1964 (Act 4 of 1964) as amended from time to time, and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws;
- (p) “goods” means all kinds of movable property (other than newspapers) and includes livestock, all materials, commodities, grass or things attached to or forming part of the earth which are agreed to be severed before sale or under a contract of sale, and property in goods (whether as goods or in some other form) involved in the execution of works contract, lease or hire-purchase or those to be used in the fitting out, improvement or repair of movable property but does not include actionable claims, stocks, shares and securities;
- (q) “importer” means a person who brings any goods into the State or to whom any goods are despatched from any place outside the State;
- (r) “Input-tax” means tax charged under this Act by a registered dealer to another registered dealer on purchases of goods in the course of business;
- (s) “manufacture” includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformation into a new and different article so understood in commercial parlance having a distinct name, character, use and includes extracting any goods but does not include such activity of manufacture as may be notified;
- (t) “non-resident dealer” means a dealer who has no place of business in the State of Goa but who sells or delivers goods in the State of Goa for sale therein;
- (u) “notification” means any notification issued under the Act;
- (v) “Output tax” in relation to any registered dealer, means the tax charged in respect of sale or supply of goods made by that dealer;

(w) “person” includes an individual, any Government, any company or society or club or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm and a local authority and every artificial juridical person not falling within any of the preceding descriptions;

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

(y) “raw materials” means goods used as ingredients in the manufacture of other goods and includes processing materials, consumable stores and material used in the packing of the goods so manufactured;

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

(aa) “resale” means a sale of purchased goods—

(i) in the same form in which they were purchased; or

(ii) without doing anything to them, which amounts to, or results in, a manufacture, and the word “resell” shall be construed accordingly;

(ab) “rules” means rules made under this Act;

(ac) “sale” with all its grammatical variations and cognate expressions means every transfer of the property in goods (other than by way of a mortgage, hypothecation, charge or pledge) by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, and includes—

(a) transfer, otherwise than in pursuance of a contract, of property, in goods for cash, deferred payment or other valuable consideration;

(b) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract;

(c) delivery of any goods on hire purchase or any other system of payment by instalments;

(d) transfer of the right to use any goods for any purpose (whether or not for a specified period), for cash, deferred payment or any other valuable consideration;

(e) a supply, by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration;

Explanation:— A sale shall be deemed to take place in Goa if the goods are within Goa,—

(i) in the case of specific or ascertained goods, at the time the contract of sale made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale; by the seller, whether the assent of the buyer to such appropriation is prior or subsequent to the appropriation:

Provided that where there is a single contract of sale in respect of goods situated in Goa as well as in places outside Goa, provisions of this Explanation shall apply as if there were a separate contract of sale in respect of the goods situated in Goa.

(ad) “sale price” means the amount of valuable consideration received or receivable by a dealer for the sale of any goods less any sum allowed as cash discount, according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof, excise duty, special excise duty or any other duty or taxes except the tax imposed under this Act;

²[Provided that in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deductions from the total consideration for the works contract as may be prescribed and such price shall be deemed to be the sale price for the purpose of this clause.]

(ae) “Schedule” means the Schedule appended to this Act;

(af) “State” means the State of Goa;

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

(ah) “tax” means a tax, payable under this Act;

(ai) “taxable goods” means goods other than those specified in Schedule D;

(aj) “tax period” means such period as may be prescribed as tax period;

(ak) “Tribunal” means the Tribunal constituted under section 14 of this Act;

(al) “taxable turnover” means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed, but shall not include the turnover of sale in the course of interstate trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India and the value of goods transferred or dispatched outside the State otherwise than by way of sale;

(am) “turnover” means the aggregate amount of sale price for which goods are sold or supplied or distributed by a dealer, either directly or through another, whether on own account or on account of others, whether for cash or for deferred payment, or other valuable consideration;

(an) “taxable sale” means sale which is taxable under the provisions of this Act;

(ao) “taxable person” means every person who is registered or is liable to be registered and liable to pay tax under this Act;

(ap) “vehicle” includes every wheeled conveyance used for the carriage of goods solely or in addition to passengers;

(aq) “Works contract” shall include any agreement for carrying out for cash, deferred payment or other valuable consideration, the building, construction,

² Inserted by the Amendment Act 24 of 2008.

manufacturing, processing, fabrication, erection, installation, fitting out improvement, modification, repair or commissioning of any movable or immovable property;

(ar) “year” means, the financial year or from the date of commencement of validity of registration certificate, as the case may be;

(as) “Quarter” means the period of three months ending on the 30th June, 30th September, 31st December or 31st March.

CHAPTER II

3. Incidence of Tax.— (1) Every dealer, whose turnover of all sales made during—

(i) the year ending on the 31st day of March of the year preceding the year in which this Act is enforced; or

(ii) the year commencing on the 1st day of April of the year during which this Act is enforced;

has exceeded or exceeds the relevant limit specified in sub-section (4), of this section shall until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, made, on or after the appointed day:

Provided that, a dealer to whom clause (i) of sub-section (1) does not apply but clause (ii) applies and whose turnover of all sales first exceeds the relevant limit specified in sub-section (4) of this section after the appointed day shall not be liable to pay tax in respect of sales which take place up to the time when his turnover of sales, as computed from the first day of the year during which this Act is enforced, does not exceed the relevant limit applicable to him under sub-section (4).

(2) Every dealer whose turnover, of all sales made, during any year commencing on the first day of the year, being a year subsequent to the years mentioned in sub-section (1), first exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect from the said date:

Provided that, a dealer shall not be liable to pay tax in respect of such sales as take place during the period commencing on the first day of the said year up to the time when his turnover of sales does not exceed the relevant limit applicable to him under sub-section (4).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, shall cease other than tax, already levied or leviable:

Provided that, if the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then in respect of such sales as take place during the period commencing on the date of the cessation of liability to tax and up to the time when his turnover of sales does not exceed the relevant limit applicable to him under sub-section (4), no tax shall be payable by him.

(4) For the purposes of this section, the limits of turnover shall be as follows—

- (i) Limit of Turnover of In case of Non-resident dealer and casual trader.
Rs. 10000/-
- (ii) Limit of turnover of In case of importer/manufacturer.
Rs. 1,00,000/-
- (iii) Limit of turnover of In any other case.
Rs. 5,00,000/-

(5) For the purpose of calculating the limit of turnover for liability to tax,—

(a) except as otherwise expressly provided, the turnover of all sales shall be taken, whether such sales are taxable or not or of taxable goods or not;

(b) the turnover shall include all sales made by the dealer on his own account, and also on behalf of his principals whether disclosed or not;

(c) in the case of an auctioneer, in addition to the turnover, if any, referred to in clauses (a) and (b), the turnover shall also include the price of the goods auctioned by him for his principal, whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal, if the price of such goods is received by him on behalf of his principal;

(d) in the case of a manager or agent of a non-resident dealer, in addition to the turnover, if any, referred to in clauses (a), (b) or (c), the turnover shall also include the sales of the non-resident dealer effected in the State.

(6) Notwithstanding anything contained in any contract or any law for the time being in force, but subject to the provisions of this Act, any person covered by sub-clauses (a), (b) and (c) of clause (k) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this section and whether or not the principals are disclosed.

(7) Liability of dealers registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)—

Every dealer shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on all sales effected by him or on his behalf within Goa, on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act, 1956 (Central Act 74 of 1956):

Provided that no tax shall be payable in respect of sales in any period prior to commencement of liability under this Act.

(8) Liability of exporters and dealers effecting stock transfers outside the State:—

Every dealer exporting any goods outside India or effecting stock transfers to any States and Union territories within India, shall, notwithstanding that he is not liable to pay

tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act on all taxable sales effected within the State.

³[(9) Special liability of person organizing or conducting exhibition.— Any person organizing or conducting exhibition either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name and style or under a common roof, for a specific period, shall, notwithstanding that such participating persons or dealers are individually liable to pay tax under any of the provisions of this section, be liable to pay tax on all taxable sales effected by such participating persons or dealers during such exhibition.].

4. Taxes Payable by a Dealer or a Person.— Subject to the provisions of this Act and of any rules or notifications, there shall be paid by every dealer or, as the case may be, every person who is liable to pay tax under this Act, the tax or taxes leviable in accordance with the provisions of this Act.

5. Levy of Value Added Tax on Goods specified in the Schedule.— (1) Levy of Value Added Tax on Goods specified in the Schedule (Output Tax).-

There shall be levied a Value Added Tax (output tax) on the turnover of sales of goods at rates hereinafter provided:

- (a) In respect of goods specified in Schedule 'A', @ 1 paisa in a rupee.
- (b) In respect of goods specified in Schedule 'B', @ 4 paise in a rupee.
- (c) In respect of goods specified in Schedule 'C', at the rates shown against each of the entry.
- (d) In respect of goods specified in Schedule 'D', exempt from tax.
- (e) In the case of any other goods, at the rate of 12¹/₂ paise in a rupee.

(2) Zero Rate for Exports.— (a) When calculating the output tax in relation to any dealer, sale of goods in course of export outside the territory of India shall be deemed as taxable at the zero rate.

(b) The Government may, by notification published in the Official Gazette and subject to such terms and conditions as may be specified in this behalf, extend zero rate of tax for transactions effected from ⁴[Domestic Tariff Area] to Special Economic Zone or for 100% export oriented units or Software Technology Park units or Electronics Hardware Technology Park units or for any such manufacturing or processing units as it may deem fit.

(3) Rate of Tax on Packing Materials.— Where any goods are sold and such goods are packed in any materials, the tax shall be payable on the sales of such packing material, whether such materials are separately charged for or not, at the same rate of tax, if any, at which tax is payable on the sales of goods so packed.

³ Inserted by Amendment Act 2 of 2011.

⁴ Substituted by the Amendment Act 15 of 2005.

(4) Amendment to the Schedule.— (i) The Government may, by notification in the Official Gazette,—

(a) reduce any rate of tax,

(b) enhance any rate of tax,

and may, by like notification, ⁵[add to, or omit from, or otherwise amend any entry of, the Schedule] and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) The provisions contained in sub-section (4) of section 83 regarding rules made by the Government shall apply mutatis mutandis to any notification issued under clause (i), as they apply to rules made by the Government.

6. Reimbursement and Exemption of Tax.— (1) Tax collected under this Act on purchases made by specialized agencies of United Nations Organizations or Diplomatic Mission/Consulates or Embassies of any other country and their diplomats shall be reimbursed in such manner and subject to such conditions as may be prescribed.

(2) In respect of any goods not entitled for input tax credit and covered by Schedule ‘C’ appended hereto purchased within the State on payment of tax under this Act, the Government may subject to such conditions as it may impose, by Notification exempt subsequent sales thereof from payment of output tax for such period as may be notified.

⁶[(3) In respect of any goods other than capital goods and such other goods as specified in Schedule ‘G’ appended to this Act, or in sub-section (2) of section 9, used in the manufacturing or processing of finished products dispatched other than by way of sales, the Government may, notwithstanding anything contained in section 9, by notification, allow input tax credit in excess of the rate of tax specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on such goods purchased within the State subject to such terms and conditions as may be specified in the notification.]

⁷[(4) Notwithstanding anything contained in sub-section (2), the Government may, in respect of any goods covered by Schedule “G” appended to this Act, by notification, exempt the sales inter-se dealers thereof, from levy and payment of output tax, when effected within the State, on such conditions as may be specified therein, and any such sales shall not be treated as “subsequent sale” as provided, in sub-section (2).]

7. Composition of Tax.— (1) Subject to such conditions and in such circumstances as may be prescribed, if any registered dealer, of the class specified in Schedule E, whose total turnover in the previous year does not exceed the limit specified in the said Schedule

⁵ Substituted by the Amendment Act 15 of 2005.

⁶ Substituted by the Amendment Act 12 of 2008.

⁷ Inserted by the Amendment Act 24 of 2008.

and who is liable to pay tax under ⁸[sub-section (1), (2) and (3) of] section 3, so elects, the Commissioner may accept towards composition of tax, in lieu of the net amount of tax payable by him under this Act, during the year, an amount at the rate shown against respective class of dealers in the said Schedule calculated on total turnover, either in full or in instalments, as may be prescribed.

⁹[Provided that any dealer of the class specified in Schedule ‘E’ who is liable to pay tax under sub-sections (2) and (3) of section 3, may, at any time during the year, by making self declaration that his turnover of sales during the said year will not exceed the limit specified in the said Schedule ‘E’ apply for composition of tax under this section.]

¹⁰[(1A) In the event of transfer of business under any of the circumstances as provided under section 19, the total turnover for the purposes of sub-section (1) shall be the aggregate of the turnover of the transferor as well as the transferee during the year and the prescribed conditions, if any, shall be applicable with reference to such aggregate of the turnover.]

(2) Any dealer eligible for composition of tax under sub-section (1) shall not:—

(a) be permitted to claim any input tax credit on purchases and on stock held on the appointed day or on the day from which he is held liable to pay tax under this Act or on the day on which his Registration Certificate is made valid, as the case may be;

(b) charge any tax under this Act in his sales bill or sales invoice in respect of sales made by him,

(c) issue tax invoice to any dealer who has purchased the goods from him.

N. B.:— Total turnover for the purposes of this section will include aggregate sales of taxable and non-taxable goods.

¹¹[(3) Any dealer who is eligible for composition of tax under sub-section (1), fails to file returns for all the quarters of the year within the time prescribed, he shall be disqualified for the composition of tax for the next two consecutive years.]

8. Net Tax of a Registered Dealer.— (1) Subject to provisions of section 9, the net tax payable by a registered dealer for a tax period shall be calculated according to the following formula:—

$$A - B,$$

Where,—

A = total of the tax payable in respect of taxable turnover made by the registered dealer during the tax period; and

B = total input tax credit allowed to the registered dealer for the tax period.

⁸ Inserted by the Amendment Act 15 of 2005.

⁹ Inserted by the Amendment Act 15 of 2005 .

¹⁰ Inserted by the Amendment Act 15 of 2005.

¹¹ Inserted by the Amendment Act 18 of 2006.

(2) Where the amount determined by the formula in sub-section (1) is a negative amount, the registered dealer may carry forward the amount to the next tax period as per provisions of section 10.

(3) Every registered dealer shall pay in full the net tax payable by him for the tax period at the time that dealer is required to file his return as may be prescribed.

9. Input Tax Credit.— (1) Subject to such conditions and restrictions as may be prescribed Input Tax Credit either partially or wholly shall be allowed for the tax paid during the tax period in respect of goods including capital goods purchased and/or taken on hire or leased to him within Goa, other than those specified in Schedule ‘G’ and/or such other goods as may be notified from time to time by the Government, provided, the goods purchased are for resale in Goa or for sale in course of Inter State Trade or in course of export outside the territory of India or used by him as raw materials/capital goods in the manufacture or processing of taxable goods in Goa or for sale by transfer of right to use.

(2) No input tax credit under sub-section (1) shall be claimed or be allowed to a registered dealer:—

(i) in respect of goods purchased on payment of tax if such goods are not sold because of theft or destruction for any reason;

(ii) in respect of stock of goods remaining unsold at the time of closure of business;

(iii) in respect of any taxable goods under the Act purchased by him from another registered dealer for resale but given away by way of free samples or gifts;

(iv) ¹²[in respect of capital goods/industrial inputs and packing materials], covered under Schedule ‘B’ of the Act, if said goods are utilized for the purposes other than those covered in the prescribed declaration;

(v) in respect of goods purchased from a dealer who has opted for composition of tax under sub-section (1) of section 7;

(vi) ¹³[in respect of capital goods or capital assets]:—

(a) purchased or paid prior to appointed day;

(b) capital expenditure incurred prior to the date of registration under this Act;

(c) capital goods not connected with the business of the dealer;

(d) capital goods used in the manufacture of goods or providing services which are not liable to tax under this Act;

(e) capital goods used in generation of energy/power including captive power;

(f) motor cars, its accessories and spare parts.

¹² Substituted by the Amendment Act 15 of 2005.

¹³ Substituted by the Amendment Act 12 of 2008.

¹⁴[(vii) in respect of taxable goods sold within the State or in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), exempted from payment of tax under any specific notification issued under this Act or under the said Central Sales Tax Act, 1956;

(viii) in respect of goods used in the manufacture or processing of finished goods dispatched other than by way of sales outside the State;]

¹⁵[(ix) in respect of purchase of motor vehicle including car, three wheeler and two wheeler under this Act or tax paid under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) on import of such motor vehicle before grant of registration mark under the Motor Vehicles Act, 1988 (Central Act 58 of 1988), when such vehicle is resold as true value vehicle or otherwise by a registered dealer under this Act.

(x) in respect of raw material used in the manufacture of read mixed concrete;]

¹⁶[(xi) in respect of naptha and furnace oil used either as raw material or fuel by chemical fertilizer industry.]

¹⁷[(xii) ice cream, alcoholic beverages including beer and wine and non-alcoholic beverages including packed juice, aerated water and soft drinks served in party, factory or industrial canteens, clubs, or served by catered, for consumption at any place other than hotel/restaurant;

(xiii) condemned vehicles.]

(3) If goods purchased are intended for use specified under sub-section (1) and are subsequently used fully or partly, for purposes other than those specified under the said sub-section, or loss of goods arising out of theft or destruction for any reason or the stock of goods remaining unsold at the time of closure of business, the input tax credit availed at the time of such purchase shall be reduced from the tax credit for the period during which the said utilization has taken place provided that if part of the goods purchased are utilized otherwise, the amount of reverse tax credit shall be proportionately calculated.

(4) Input tax credit shall be allowed to the registered dealer, subject to restrictions of sub-section (2), in respect of tax charged to him by a registered seller on taxable sales of goods made to him for the purpose of the business within three months prior to the date of his registration provided that no input tax credit shall be allowed in respect of goods which have been sold or otherwise disposed of prior to the date of registration.

(5) (a) where a registered dealer has availed of the input credit on any goods and the same goods are not used in the course of his business, input tax credit so availed becomes repayable in the tax period following the date on which these goods were put to such other use;

(b) where such goods were wholly or mainly used or are intended for use in sale of taxable goods prior to change of use, tax shall be calculated on the prevailing market value of such goods at the time of change of use.

¹⁴ Inserted by the Amendment Act 15 of 2005.

¹⁵ Clause (ix), (x) inserted by the Amendment Act 18 of 2006.

¹⁶ Clause (xi) inserted by the Amendment Act 18 of 2006 and substituted by the Amendment Act 24 of 2008.

¹⁷ Inserted by the Amendment Act 12 of 2008.

¹⁸[(6) Any registered dealer who has paid entry tax under the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), either on raw material or on capital goods, other than on goods covered by Schedule 'G' and/or sub-section (2) of this section, brought by him into the local area for use or consumption in the manufacture or processing of goods within the State, shall be entitled for input tax credit under sub-section (1) of this section.]:

¹⁹{Provided that in respect of finished products dispatched by way other than sales, the input tax credit on goods other than those covered by Schedule 'G' and capital goods shall be to the extent it exceeds the rate specified under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)}.]

(7) Balance unclaimed input tax credit of capital goods shall not be allowed in case of closure of business.

(8) The registered dealer shall be liable for input tax credit on stock held on the appointed day, towards the tax paid under the earlier law subject to such conditions as may be prescribed. The period and the date from which such input tax credit is to be apportioned shall be as notified.

(9) The deduction of input tax credit on capital goods under this section shall be allowed in two equal annual instalments after the close of the respective year as under:

(i) in case of existing units, upon installation of such capital goods, and

(ii) in case of new units, upon commencement of commercial production.

10. Input Tax Credit Exceeding Tax Liability.— (1) Subject to the provisions of sub-section (2), if the input tax credit of a registered dealer, determined under section 9 of this Act for a period exceeds the tax liability for that period, the excess credit shall be set off against any outstanding tax, penalty or interest under this Act or earlier law ²⁰[or under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)]:

²¹[(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3) shall be carried over as an input tax credit to the subsequent period upto the end of the respective financial year or from the date of commencement of validity of registration certificate, as the case may be or from the date of commencement of validity of registration certificate, as the case may be and if there is any unadjusted input tax credit thereof, the same shall be refunded in the prescribed manner within three months, from the date of filling of the last quarterly return of the respective financial year or from the date of commencement of validity of registration certificate, as the case may be or from the date of commencement of validity

¹⁸ Substituted by the Amendment Act 15 of 2005 and further substituted by Amendment Act 2 of 2011.

¹⁹ Proviso substituted by the Amendment Act 12 of 2008.

²⁰ Inserted by the Amendment Act 15 of 2005.

²¹ Substituted by the Amendment Act 18 of 2006.

of registration certificate, as the case may be, from the date of filing an application by the dealer claiming such refund, whichever is later.]

(3) In case of exporter selling goods outside the territory of India, the excess input tax credit, if any, admissible as per provision of this Act, proportionate to the goods exported and carried over at the end of any quarter shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund.

(4) Notwithstanding anything contained in sub-section (2), the Government may allow, carry forward of excess input tax credit, if any, to such shorter period and grant refund of unadjusted portion thereof in respect of such goods to such registered dealer on such conditions and at such proportion as may be specified by the Notification in the Official Gazette.

²²[**Explanation.**— (i) For the purposes of sub-sections (1) and (2) of this section, the input tax credit proportionate to the closing stock (other than stock of processed goods) at the end of financial year, shall be reversed and such amount shall be carried forward to the succeeding financial year as input tax credit corresponding to the opening stock. The term “processed goods”, for the purposes of this sub-section, means finished or semi-finished goods produced or manufactured by the dealer and such goods shall be separately indicated.]

11. Tax Invoice, Sale Bill or Cash Memorandum.— (1) A registered dealer making taxable sale to another registered dealer shall provide registered dealer, at the time of sale, with an original tax invoice (as described in Schedule ‘F’ hereto) for the sale and shall retain one copy thereof.

(2) An original tax invoice should not be provided to a registered dealer in any circumstances other than those specified in sub-section (1), but a copy marked as duplicate may be provided if such registered dealer receiving the original invoice so request for the reason that the original has been lost. A statement showing the details of such duplicate invoices issued shall be submitted alongwith the returns provided under section 24.

(3) Every taxable person other than one covered by sub-section (1) shall issue bill or cash memorandum in such form and with such details, of tax collected, if any, as may be prescribed, for every sale involving an amount not less than ²³[Rs. 250/-]:

Provided, however, that when sale price for sale in any one transaction is below Rs. 100/-, the taxable person may, except when demanded by a customer, refrain from issuing a sale bill or cash memorandum as aforesaid but shall instead prepare a consolidated sale bill or cash memorandum at the close of the day in respect of such sales by recording them separately as and when they are effected.

12. Credit and Debit Notes.— (1) Where a tax invoice has been issued and the amount shown as tax charged in that tax invoice exceeds the tax properly chargeable in

²² Inserted by the Amendment Act 2 of 2011.

²³ Substituted by the Amendment Act 2 of 2011.

respect of the sale, the taxable person making the sale shall provide the recipient of the sale with a credit note containing the requisite particulars as specified in Schedule ‘F’ hereto.

(2) Where a tax invoice has been issued and the tax properly chargeable in respect of the sale exceeds the amount shown as tax charged in that tax invoice, the taxable person making the sale shall provide the recipient of the goods with a debit note containing the requisite particulars as specified in Schedule ‘F’ hereto.

²⁴[(3) In case of goods returned or rejected by the purchaser, either a credit note or a written acknowledgement shall be issued by the selling dealer to the purchaser for having received the goods from the purchaser and a debit note shall be issued by the purchaser to the selling dealer containing particulars of the transaction as may be prescribed:

Provided that no such credit note or a written acknowledgement and/or debit note shall be considered for grant of input tax credit if the goods are returned or rejected beyond the period of six months.].

CHAPTER III

13. Tax Authorities.— (1) For carrying out the purposes of this Act, the Government shall, by notification published in the Official Gazette, appoint an officer to be called the Commissioner.

(2) Likewise, the Government may, by notification published in the Official Gazette, appoint an Additional Commissioner, if any, and such number of—

(a) Assistant Commissioners,

(b) other officers and persons,

and give them such designations, if any, as the Government thinks necessary.

(3) The Commissioner shall have jurisdiction over the whole of the State of Goa; and an Additional Commissioner, if any, be appointed, shall have jurisdiction over the whole of the State, or where the Government so directs by notification in the Official Gazette, over any local area thereof. All other officers shall have jurisdiction over the whole of the State or over such local areas as the Government may specify by notification in the Official Gazette.

(4) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and an Additional Commissioner, if any, appointed, shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise within his jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this Act.

(5) Assistant Commissioners, other officers and persons, shall, within their respective jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may subject to such conditions and

²⁴ Substituted by the Amendment Act 2 of 2011.

restrictions delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.

(6) The Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioner or Assistant Commissioner or other Officers) conferred on that Government by this section.

(7) No person shall be entitled to call in question, in any proceeding, any jurisdiction including the territorial jurisdiction of any officer or person appointed under sub-section (2), after the expiry of thirty days from the date of receipt by such person of any notice under this Act, issued by such officer or person. If, within the period aforesaid, a separate application in writing in the prescribed form raising an objection as to the jurisdiction of any such officer or person is made to him, the officer or person shall refer the question to the Commissioner, who shall after giving the person raising the objection, a reasonable opportunity of being heard, make an order determining the question.

(8) All officers and persons appointed under sub-section (2) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed.

14. Tribunal.— (1) Subject to the provisions of this section, the Government shall constitute a Tribunal, consisting of one member or as many members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act:

Provided that where the Tribunal consists of one member, that member shall be a person who has held a civil judicial post for at least ten years or ten years experience in the legal matters in the Central/State Government Department or who has been in practice as an advocate for at least ten years, and where the Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.

(2) If the Tribunal consists of more than one member, the Government shall appoint one of the members of the Tribunal to be the Chairman thereof.

(3) The qualifications of the member or members constituting the Tribunal and the period for which such member or members shall hold office, shall be such as may be prescribed.

(4) The Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member-

(a) is adjudged as an insolvent; or

(b) engages during his term of office in any paid employment outside the duties of his office; or

(c) is or becomes, in any way concerned or interested in any contract or agreement made by or on behalf of the Government or participates in any way in the profit thereof or in any benefits or emoluments arising therefrom; or

(d) is in the opinion of the Government, unfit to continue in office by reason of infirmity of mind or body; or

(e) is convicted of an offence involving in moral turpitude:

Provided that before terminating the appointment of any member under this sub-section, such member shall be given a reasonable opportunity of being heard.

(5) Any vacancy in the membership of the Tribunal shall be filled up by the Government as soon as practicable.

(6) If the Tribunal consists of more than one member, the functions of the Tribunal may be discharged by any of the members sitting either singly or in benches of two or more members, as may be determined by the Chairman.

(7) Where the Tribunal consists of more than one member and they are divided on any matter arising for decision before them, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case, including those who first heard it.

(8) Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person who is ordered to pay the same as an arrear of land revenue.

(9) The Tribunal shall, for the purpose of regulating its procedure and disposal of its business, make regulations not inconsistent with the provisions of this Act and the rules made thereunder:

Provided that the regulations so made shall not have effect until they are approved by the Government and published in the Official Gazette.

(10) Notwithstanding anything contained in this section, the Government may, by notification in the Official Gazette, confer on any Tribunal constituted or functioning under any other law for the time being in force, the powers conferred on a Tribunal by or under this Act and thereupon such other Tribunal shall be deemed to be a Tribunal constituted under this section in relation to the said law notwithstanding anything inconsistent in such other law:

Provided that the provisions of sub-sections (3) and (4) shall not apply to the Tribunal on which powers are so conferred.

(11) Any proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of section 193 and 228 of the Indian Penal Code, 1860 (45 of 1860).

15. Persons Appointed under Section 13 and Members of Tribunal to be Public Servants.— The Commissioner and all officers and persons appointed under section 13 and all members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860) and clause (c) of section 2 of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988).

16. Powers of Tribunal and Commissioner.— (1) In discharging their functions by or under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of—

- (a) proof of facts by affidavit;
- (b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;
- (c) compelling the production of documents; and
- (d) issuing commissions for the examination of witnesses.

(2) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summons is issued by the Tribunal or the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Tribunal or the Commissioner, as the case may be, may impose on him such fine not exceeding five thousand rupees as it or he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(3) If, any documents are produced by a person or dealer on whom a summon was issued by the Commissioner, and the Commissioner is of the opinion that any dealer has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against such dealer, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution under any law.

17. Indemnity.— No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules or notifications made thereunder.

CHAPTER IV

18. Registration.— (1) No dealer shall, while being liable to pay tax under section 3 or under sub-section (6) of section 19, be engaged in business as a dealer, unless he possesses a valid certificate of registration as provided by this Act:

Provided that, the provisions of this sub-section shall not be deemed to have been contravened, if the dealer having applied for such registration as in this section provided, within the prescribed time or, as the case may be, within the period specified in sub-section (6) of section 19, while he is engaged in such business.

(2) Every dealer, required by sub-section (1) to possess a certificate of registration, shall apply in the prescribed manner, to the Commissioner.

(3) A person or a dealer who intends to be engaged in business, but is not liable to pay tax under the provisions of this Act may, if he so desires, apply in the prescribed manner under this sub-section for the grant of certificate of registration to the Commissioner and if the certificate is granted, then so long as it is not duly cancelled, the person or dealer shall remain liable to pay tax.

²⁵[Provided that if the person or dealer to whom such certificate of registration is granted becomes liable to pay tax under any other provisions of the Act, then the certificate of registration so granted shall cease to be valid unless amended after payment of prescribed fee.]

(4) Certificate of registration and its renewal shall not be granted to a dealer unless he has deposited in Government treasury prescribed fee in the prescribed manner and within the prescribed time.

(5) The Commissioner may conduct such inquiry as he deems fit and may call for such evidence and information as he may deem necessary and after the inquiry, if any, and after considering the evidence and information, if any, he is satisfied that the application for registration made under this section is in order, he shall register the applicant and issue to him a certificate of registration in the prescribed form:

Provided that if the Commissioner is satisfied that the particulars contained in the application are not correct or complete or that any evidence or information prescribed for registering the applicant is not furnished, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing.

(6) The Commissioner may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time, any certificate of registration.

(7) If a person or a dealer upon an application made by him has been registered under this section and thereafter it is found that he ought not to have been so registered under the provisions of this section, he shall be liable to pay tax during the period from the date on which his registration certificate took effect until it is cancelled, notwithstanding that he may not be liable to pay tax under this Act.

(8) Where,—

(a) any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of; or

(b) the turnover of sales of a registered dealer has during any year not exceeded the relevant limit specified in sub-section (4) of section 3,—

then, in the case covered by clause (a), the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner,

²⁵ Proviso inserted by the Amendment Act 15 of 2005.

and in the case covered by clause (b), the dealer may apply in the prescribed manner for cancellation of his registration to the Commissioner; and thereupon the Commissioner may, after such inquiry as he deems fit and subject to rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.

²⁶[(9) Any person intending to organize or conduct exhibition either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name and style or under a common roof, for a specific period, shall, notwithstanding that such participating persons or dealers are individually registered under this Act, apply in such form as may be prescribed, to the Commissioner, for registration under this Act, indicating therein the details of the persons and/or dealers participating in, and the period of, such exhibition alongwith such security deposit as may be prescribed.

The provisions of sub-sections (4), (5), (6), (7) and (8) of this section shall, *mutatis mutandis* apply, to this sub-section.].

19. Special Provision regarding Liability to Pay Tax in certain Cases.—(1) Where a dealer, liable to pay tax under this Act, dies, then,—

(a) if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay the tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law, in the like manner and to the same extent as the deceased dealer; and

(b) if the business carried on by the dealer is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died, the tax including any penalty, sum forfeited and interest due from such dealer under this Act, or under any earlier law, whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death.

(2) Where a dealer, liable to pay tax under this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, upto the time of the partition, whether such tax including any penalty, sum forfeited, and interest has been assessed before partition but has remained unpaid, or is assessed after partition.

(3) Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then, every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under this section, the tax including any penalty, sum

²⁶ Inserted by the Amendment Act 2 of 2011.

forfeited and interest due from the firm under this Act or under any earlier law, upto the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, upto the time of such transfer, disposal or change, whether such tax including any penalty, sum forfeited and interest has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where the dealer, liable to pay tax under this Act,—

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b) are trustees who carry on the business under a trust for a beneficiary, then,

if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer upto the time of termination of the guardianship or trust, whether such tax including any penalty, sum forfeited and interest has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6) Where a dealer, liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then, such person shall, notwithstanding anything contained in section 3, be liable to pay tax on the sales of goods made by him on and after the date of such succession, and shall (unless he already holds a certificate of registration) within sixty days thereof apply for registration.

20. Liability of Partners.— Notwithstanding anything contained in the Indian Partnership Act, 1932 (Central Act 9 of 1932), or any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the Firm shall be jointly and severally liable for such payment and accordingly any notice or order under this Act may be served on any person who was a partner during the relevant time, whether or not the firm has been dissolved and all the provisions of this Act shall apply accordingly:

Provided that, where any such partner retires from the firm, he shall be liable to pay the tax, penalty, sum forfeited and interest remaining unpaid at the time of his retirement and any such amount due upto the date of retirement though un-assessed at that date.

21. Amalgamation of Companies.— (1) When two or more companies are to be amalgamated by the order of a Court or of the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more of such

companies have sold or purchased any goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase will be included in the turnover of sales or of purchases of the respective companies and will be assessed to tax accordingly.

(2) Notwithstanding anything contained in the said order, for all of the purposes of this Act, the said two or more companies will be treated as distinct companies and will be treated as such for all periods upto the date of the said order and the registration certificates of the said companies will be cancelled, where necessary, with effect from the date of the said order.

(3) Words and expressions used in this section, but not defined, shall have the respective meanings assigned to them in the Companies Act, 1956 (Central Act 1 of 1956).

22. Information to be furnished regarding changes in Business, etc.— (1) If any person or dealer liable to pay tax under this Act—

(a) transfers whether by way of sale or not or otherwise disposes of his business or any part thereof, or effects or knows of any other change in the ownership of the business; or

(b) discontinues his business, or changes the place thereof or opens a new place of business; or

(c) changes the name or nature of his business; or

(d) enters into a partnership or other association in regard to his business; or

(e) effects any change regarding the opening or closing of the declared Bank accounts of his business; or

(f) applies for, or has an application made against him for, insolvency, liquidation, he shall, within the prescribed time, inform the prescribed authority accordingly.

(2) Where any dealer liable to pay tax under this Act—

(a) dies, his executor, administrator or other legal representative; or

(b) where he is firm, a Hindu undivided family or an association of persons and there is a change in the constitution of such firm, Hindu undivided family or association, either by way of dissolution or disruption, or otherwise, then, every person who was a partner, karta or a member of such firm, a Hindu undivided family or association; or

(c) transfers or otherwise disposes of his business in the circumstances mentioned in sub-section (4) of section 19, then every person to whom the business is so transferred,

shall, in the prescribed manner inform the prescribed authority of such death, change in the constitution, dissolution, disruption or transfer.

23. Dealer to declare the name of Manager of Business and Permanent Account Number.— (1) Every dealer, who is liable to pay tax, and who is a Hindu undivided family, or an association of persons, club or society or firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person, shall, within the period prescribed send to the authority prescribed, a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be the manager or managers of such dealer's business for the purposes of this Act. Such declaration may be revised from time to time.

²⁷[(2) Every dealer registered under this Act shall furnish the Permanent Account Number (PAN) obtained by him under the Income Tax Act, 1961 (Central Act 43 of 1961) within such period and to such authority, as may be notified by the Commissioner in the Official Gazette, for the purpose of incorporating it in the registration records.];

²⁸[(3) Every person or dealer liable to pay tax under this Act and who applies for registration under sub-section (1), sub-section (3) or sub-section (9) of section 18 shall furnish a self-attested photocopy of the card containing his Permanent Account Number (PAN) obtained by him under the Income Tax Act, 1961 (Central Act 43 of 1961) alongwith the application for registration.].

CHAPTER V

24. Returns and Payment of Tax, etc.— (1) Every registered dealer shall file a correct and complete quarterly return in such form, by such date and to such authority, as may be prescribed. In addition to any data required for proper quantification of tax, the Commissioner may require the registered dealers to furnish data for the purpose of collecting statistics relating to any matter dealt with, by or in connection to this Act.

(2) Without prejudice to the generality of the provisions contained in sub-section (1), every registered dealer may be required to furnish correct and complete returns in such form for such period, by such dates, and to such authority, as may be prescribed:

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such dealer from furnishing such returns or permit any such dealer to furnish them for such different periods.

(3) If any dealer having furnished a return under sub-section (1), discovers any omission or incorrect statement therein, he may furnish a revised return at any time before a notice for assessment is served on him in respect of the period covered by the said return or before the expiry of one year following the last date prescribed for furnishing the said return, whichever is earlier.

25. Payment of Tax, etc.— (1) Tax shall be paid in the manner herein provided, and at such intervals as may be prescribed.

(2) A registered dealer furnishing returns as required by sub-section (2) of section 24 shall pay into the Government treasury or any Bank so notified by the Government, in

²⁷ Substituted by the Amendment Act 2 of 2011.

²⁸ Inserted by the Amendment Act 2 of 2011.

such manner and at such intervals as may be prescribed, the amount of tax due from him after adjusting the amount of tax covered by the Certificate of Tax Deduction at Source, if any, for the period covered by a return which he is required to file under the rules alongwith the amount of penalty, interest and any other sum payable by him.

(3) A registered dealer furnishing a revised return in accordance with sub-section (3) of section 24, which shows a larger amount of tax payable than already paid, shall first pay into the Government treasury or notified Bank, the differential amount of tax.

(4) (a) The amount of tax due where the return or revised return has been furnished without full payment thereof shall be paid forthwith alongwith interest on defaulted amount @ 12% per annum or at such higher or lower rate as the Government may notify from time to time.

(b) (i) The amount of tax due as per any order passed under any provision of this Act, for any period less any sum already paid in respect of the said period; and

(ii) the amount of interest or penalty or both, if any, levied under any provision of this Act; and

(iii) the sum, if any, forfeited and the amount of fine, if any, imposed under the Act or rules; and

(iv) any other amount due under this Act,

shall be paid by the person or dealer or the person liable thereof into the Government treasury or notified Bank within thirty days from the date of service of the notice issued by the Commissioner in respect thereof:

Provided that, the Commissioner may, in respect of any particular dealer or person, and for reasons to be recorded in writing, allow him to pay the tax, penalty, interest or the sum forfeited, in instalments. The grant of this facility to pay tax in instalments shall be without prejudice to the other provisions of this Act including levy of penalty, interest, or both:

²⁹[Provided further that, subject to the rules made in this behalf, the Commissioner may, at the request of a dealer or person, remit the whole or any part of the penalty and/or interest payable by such dealer or person.].

(5) Any tax, penalty, interest, fine or sum forfeited, which remains unpaid after the service of notice under sub-section (4), or any instalment not duly paid, shall be recoverable as an arrear of land revenue.

26. Collection of Tax by registered dealer.— No person who is not a registered dealer shall collect, in respect of any sale by him of goods in the State, any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with the provisions of this Act.

27. Unauthorised collection of tax and forfeiture thereof.— (1) If any amount purporting to be tax other than the one as provided for under this Act, is collected by any

²⁹ Inserted by the Amendment Act 2 of 2011.

person and if such amount is not refunded to the person from whom the collection is made within 60 days of such collection, the amount so collected and retained, shall stand forfeited and credited to the fund referred to in sub-section (2).

(2) (i) There shall be established a Fund to be called the Goa Consumer Protection and Guidance Fund (hereinafter, in this section, referred to as “the Fund”), from the amounts forfeited and recovered except for the amounts refunded, as aforesaid to the purchasers and except for the amounts in respect of which a set-off, refund or remission is granted, and after deducting the expenses of collection and recovery as determined by the Government, the remaining amounts shall under appropriation duly made by Rules in this behalf, be entered into, and transferred to that Fund which shall be operated and maintained by such Authority as the Government may appoint.

(ii) No sum from the Fund shall be paid or applied for any purpose other than the one specified in clause (iii).

(iii) The Fund shall be administered in the prescribed manner; and the amount in the Fund shall be utilized for meeting the expenses of any activities related to consumer protection and guidance as the Government may direct, and for giving grant in the prescribed manner to any voluntary consumer organization, society, association, body or institution engaged in providing for the better protection of the interests of the consumers and having such qualifications as may be prescribed.

28. Tax Deduction at Source.— (1) Notwithstanding anything contained in this Act, any employer namely, the Central Government, the State Government, or an industrial, or a commercial or trading undertaking of the Central Government or of the State Government, any Company registered under the Companies Act, 1956, any local authority or any dealer registered under this Act or such other persons as may be notified shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (whether as goods or in some other form), at the rate of ³⁰[2%] on the value of the Works Contract undertaken by such dealer which shall be deemed to be on account of transfer of property in goods in the execution of such Works Contract:

Provided that, no such deduction shall be made where the amount or the aggregate of the amount payable to a dealer by such employer is less than one lakh rupees during a year or when the cost of material used in execution of the works contract is less than 10% of the contract value.

Explanation:— (i) The deduction of tax under this section shall be effected when the payment is made to the contractor or his account is credited towards such payment, as the case may be.

(ii) The employer effecting such deduction shall be deemed to be a dealer for the purposes of this section and shall get himself registered in the manner as prescribed.

³⁰ Substituted by the Amendment Act 2 of 2011.

(2) The tax deducted under sub-section (1) shall be remitted to the Government Treasury in the prescribed manner and within the prescribed time by the said employer making such deduction:

Provided that the employer shall remit into the Government Treasury the full amount of tax due and deductible by him under sub-section (1) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3) Any such employer making such deduction under sub-section (1) shall in respect of every quarter in which such deduction is made, send to the prescribed authority the receipt from Government treasury showing the payment of such amount deducted alongwith a statement in the prescribed form containing details of the Works Contract under execution and tax deducted thereon, within the prescribed time, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4) Any such employer who remits the tax into the Government Treasury under sub-section (2) shall be deemed to have made payment of tax under the authority of the said dealer.

(5) If any such employer fails to remit into the Government Treasury the amount due and deductible as required by sub-section (2) within the specified time, the Assessing Authority, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of 15% per annum or at such rate as the Government may notify from time to time, on the amount due and deductible, by an order in writing directing such employer to pay the interest in addition to such amount.

(6) (a) No such deduction shall be made under sub-section (1) in respect of such dealers, as may be notified by the Commissioner from time to time;

(b) Subject to the conditions and the circumstances as may be prescribed, the Commissioner may certify, on an application made by any registered dealer, that no deduction or deduction at such lower rate as he may decide, shall be made in respect of such registered dealer.

(7) If any Works Contract for execution for the authorities specified in sub-section (1), involves only labour or services but does not involve transfer of property in goods and it is certified to be so by the Appropriate Assessing Authority or by the Assessing Authority of the area on an application made by any dealer, the provisions of sub-section (1) shall not apply and every such application shall be disposed off by the Assessing Authority within one month from the date of receipt, either by issue of certificate as aforesaid or by endorsement, intimating ineligibility to such a certificate to the dealer, as the case may be.

(8) Payment by way of deduction in accordance with the provisions of this section shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract.

29. Assessment.— (1) The returns submitted by the dealer shall be accepted as self-assessed:

Provided the Commissioner, as per the procedure prescribed, shall select upto twenty per cent of the total number of such dealers or such percentage as may be notified by Government from time to time for detailed assessment:

Provided further when any dealer applies for cancellation of his registration certificate on the ground of closure or stoppage of his business, his last assessment shall be finalized on the basis of books of accounts and other records maintained by him after giving him an opportunity of being heard.

(2) Where—

(a) a person fails to file a return as required by section 24; or

(b) the Commissioner has reason to believe that the returns filed by a person are not correct and complete; or

(c) the Commissioner has reasonable grounds to believe that a person will become liable to pay tax under this Act but is unlikely to pay the ³¹[amount due; or]

³²[(d) the Commissioner requires to get satisfied with the correctness of the refund so claimed,].

the Commissioner may make an assessment of the amount of tax payable by the person to the best of his judgement after giving him an opportunity of being heard.

³³[(3) No assessment under this section for any year shall be made after a period of two years from the end of the year to which the return under section 24 is submitted by a dealer and no assessment under sub-section (9) shall be made after the expiry of five years from the end of the year in respect of which or part of which such assessment is to be made:

Provided that where assessment is made in consequence of or to give effect to, any order of an appellate Authority or Revisional Authority or of a Court, the said period of two years shall be reckoned from the date of such order:

Provided further that in computing the period laid down in this sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or authority such period shall be excluded;].

³⁴[Provided also that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in this sub-section by a further period not exceeding one year.]

(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax payable under this Act, after making necessary enquiries and upon issue of notice on proposed assessment.

³¹ Substituted by the Amendment Act 2 of 2011.

³² Inserted by the Amendment Act 2 of 2011.

³³ Sub-section 3 substituted by the Amendment Act 18 of 2006.

³⁴ Inserted by the Amendment Act 24 of 2008.

(5) The Commissioner shall serve a notice of the proposed assessment in the prescribed manner on the person to be assessed, which shall state—

(a) either the tax payable or the net tax payable in the case of registered dealer and any refund that may be eligible to be claimed;

(b) the time, place, and manner of objecting to the proposed assessment; and

(c) reasons for the assessment to be made.

(6) The Commissioner shall serve a notice on completion of assessment under this section and the dealer shall pay the balance of tax in accordance with the terms of that notice.

(7) An amended assessment shall be treated in all respects as an assessment under this section.

(8) No assessment or other proceedings purporting to be made, issued or executed under this Act, shall be—

(a) quashed or deemed to be void or voidable for want of form; or

(b) affected by reason of mistake, defect or omission therein, if it is in substance and effect, in conformity with this Act or the rules made thereunder and the person assessed, or intended to be assessed or affected by the document is designated in it according to common understanding.

³⁵[(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act, the commissioner shall proceed to assess, to the best of this judgment, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.]

30. Provisional Assessment.— (a) Where a registered dealer claims refund of tax under sub-section (3) of section 10, the Commissioner may, if deemed necessary, proceed to assess the dealer provisionally under sub-section (2) of section 29 for any return period within the period specified under sub-section (3) of section 34;

(b) Where a registered dealer fails to furnish the return in respect of any tax period within the prescribed time, the Commissioner may, notwithstanding anything contained in this section proceed to assess the dealer provisionally for that period for such default;

(c) The provisional assessment under clause (b) above shall be made on the basis of past returns, or past records and where no such returns are available, on the basis of

³⁵ Sub-section 9 inserted by the Amendment Act 18 of 2006.

information received by the Commissioner and the Commissioner shall direct the dealer to deposit the amount of tax assessed in such manner and by such date as may be prescribed;

(d) If the dealer furnishes return alongwith evidence showing full payment of tax, interest and penalty, if any, on or before the date of payment specified under sub-clause (c), the provisional assessment made under sub-clause (b) shall stand revoked to the extent of the tax demanded, interest levied and penalty imposed, on the date on which such return is filed by the dealer;

(e) Nothing contained in this section shall prevent the Commissioner from making assessment under sub-section (1) of section 29 and any tax, interest or penalty paid against provisional assessment under this sub-section shall be adjusted against tax, interest or penalty payable on assessment under the said sub-section.

31. Assessment of Escaped Turnover.— (1) If the Commissioner has reason to believe that the whole or any part of the turnover of the dealer in respect of any period has escaped assessment to tax or has been under-assessed or any deduction or exemption have been wrongly allowed in respect thereof or the turnover is assessed at a lower rate than the one applicable under this Act, Commissioner may, subject to sub-section (2), at any time within a period of five years from the expiry of the year to which the tax relates, proceed to assess or re-assess to the best of his judgement the tax, payable by the dealer in respect of such turnover after issuing a notice in the prescribed manner to the dealer and after making such enquiry as it may consider necessary.

(2) In making an assessment under sub-section (1), the Commissioner may, if he is satisfied that the escape from assessment is due to willful non-disclosure of assessable turnover by the dealer, direct the dealer to pay, in addition to the tax assessed, a penalty, not exceeding twice the amount of tax so assessed, but not less than the amount of tax due.

(3) No assessment under sub-section (1) or penalty under sub-section (2) shall be made or levied without giving a reasonable opportunity to the dealer of being heard.

32. Protective Assessment.— Where the Commissioner has reason to believe that any person with a view to evade payment of tax or in order to claim any input tax credit which he otherwise is not eligible for, is carrying on business in the name of, or in association with, any other person, either directly or indirectly, whether as an agent, employee, manager, partner or power of attorney holder, guarantor, relative or sister concern or in any other capacity, such person and the person in whose name the registration certificate, if any, is taken, shall jointly and severally, be liable for payment of the tax, interest or penalty or other amount due under this Act which shall be assessed, levied and recovered from all or any such person as if such person or persons is/are dealers under the Act. However, before taking action under this section the persons concerned shall be given a reasonable opportunity of being heard.

33. Refund and Payment of Interest on Amount Refundable.— (1) Subject to other provisions of this Act and the Rules made thereunder, the Commissioner shall in the manner and within the time as may be prescribed, refund to a dealer any amount of tax, penalty or interest paid by such dealer in excess of the amount ³⁶[due from him under this Act and also excess of input tax credit] over output tax payable under this Act. The amount of such refund shall be credited to the declared Bank account of the dealer.

(2) When any amount refundable to any dealer or person under an order made under any provisions of this Act, including refund admissible to an exporter under sub-section (3) of section 10, is not refunded within ninety days—

- (a) of the date of such order is made by any authority; or
- (b) the date of receipt of the order by the authority, if such order is made by any other authority; or
- (c) of the date of receipt of application for refund under sub-section (3) of section 10,

the authority shall pay such person simple interest at the rate of eight per cent. per annum on the said amount from the day immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.

34. Provisional refund of tax in special circumstances.— (1) If a registered dealer has filed any return as required under this Act and the return shows any amount to be refundable to the dealer on account of sales in course of export out of the territory of India, then the dealer may apply in the manner and form prescribed, to the Commissioner, for grant of provisional refund pending audit and investigation to establish the correctness of the claim and consequent assessment, if any.

(2) Subject to the provisions of sub-section (3); the Commissioner may require the dealer to furnish irrevocable Bank guarantee for an amount equal to the amount of refund. On receipt of such guarantee, the Commissioner shall, subject to the procedure as prescribed, grant the dealer a provisional refund of such amount that may be determined as refundable.

(3) When the dealer is assessed provisionally under sub-section (a) of section 30, the Commissioner shall adjust the amount of provisional refund against tax due, if any, as a result of assessment. If the process of assessment cannot be or is not completed within a period of three months from the date of filing the application or within one month of the assessment notice whichever is later, the provisional refund shall be granted forthwith:

Provided that if the delay in completing the assessment under this sub-section is due to non-co-operation of the dealer or non-production of evidence as may be required to be furnished in support of the claim of refund or any other lapse on the part of the dealer, the

³⁶ Substituted by the Amendment Act 18 of 2006.

period of delay shall be excluded while computing the period of limitation under this sub-section and such period shall not be reckoned for grant of interest, if any, admissible by or under sub-section (2) of section 33 of this Act:

Provided further that if the lapse on the part of the dealer persists, the Commissioner shall make the provisional assessment absolute and forfeit the bank guarantee furnished to the extent of tax assessed, penalty imposed and interest levied.

(4) If, on assessment, the provisional refund granted under sub-section (2) is found to be in excess, then the excess shall be recovered as if it is tax due from the dealer under this Act. On such excess amount, interest will be charged at the rate of two per cent. per month, from the date of grant of provisional refund, till the date of assessment.

CHAPTER VI

35. Appeals.— (1) Any person objecting to an order affecting him passed under the provisions of this Act by an authority may appeal to Appellate Authority as may be prescribed within sixty days from the date of receipt of order by him.

(2) Where the Appellate Authority is satisfied that the person has reasonable cause for not preferring an appeal within the time specified in sub-section (1), he may accept an appeal, provided it is made within one year, from the date of receipt of order by him.

(3) The appeal shall be in the prescribed form and shall specify in detail the grounds upon which it is made.

(4) In case of an appeal against an assessment or any order raising demand against the person, the Appellate Authority shall consider it only if the person has paid the tax which is not disputed by him.

(5) The appellant shall serve a copy of the appeal memo to the authority against whose order the appeal is filed.

(6) After considering the appeal and after affording an opportunity of hearing, the Appellate Authority may allow it in whole or part and amend the assessment or remand it for fresh disposal or dismiss the appeal or enhance the assessment or penalty or other amount:

Provided that before making an enhancement the appellant shall be given an opportunity of being heard on the proposal of enhancement.

(7) The Appellate Authority shall serve the appellant, with an order in writing, of the appeal decision, setting forth the reasons for the decision.

36. Appeal to the Tribunal.— (1) A person dissatisfied with the decision of the Appellate Authority may, within sixty days after being served with an order of the decision—

(a) file a second appeal before the Tribunal; and

(b) serve a copy of the notice of appeal on the Commissioner as well as the authority whose original order is under second appeal before the Tribunal.

(2) The Tribunal shall consider the appeal only if the person has paid the tax which is not disputed by him.

(3) The Tribunal may admit an appeal after expiry of sixty days if it is satisfied that the appellant had sufficient reason for not filing the appeal within the time specified in sub-section (1), provided it is filed within one year of serving of decision of Appellate Authority.

(4) In deciding an appeal, the Tribunal shall, make an order after affording an opportunity to the dealer or other person and the Commissioner,—

(a) affirming, reducing, increasing, or varying the assessment or other order under appeal; or

(b) remitting the assessment or other order under appeal for reconsideration by the Authority concerned with such directions as it may deem fit; and

(c) shall serve a copy of such order to the Commissioner:

Provided that before increasing the tax or other amount the dealer shall be given an opportunity of being heard on the proposal of increasing the liability.

(5) The Tribunal shall serve the appellant with notice in writing, of the appeal decision setting forth the reasons for the decision.

37. Review by Tribunal.— The Tribunal may, on the application either by the appellant or by the respondent made within thirty days from the date of the order under sub-section (4) of section 36, review any order passed by it on the basis of facts which were not before it when the order was passed.

38. Revision to High Court.— (1) An assessee who is dissatisfied with the decision of the Tribunal or Commissioner may, within sixty days after being notified of the decision, file a revision with the High Court; and the assessee so appealing shall serve a copy of the notice of revision on the respondent to the proceeding.

(2) A revision to the High Court may be made on question of law or an erroneous decision or failure to decide a question of fact. A notice of the revision shall state the questions of law that will be raised in the revision.

(3) The Commissioner shall also be made a party to the proceedings before the High Court where revision is filed by the dealer or other person.

(4) The High Court may, on application either by the petitioner or by the respondent, review any order passed by it provided such application is made within thirty days from the date of the Judgement.

(5) A revision or review application presented before the High Court under this section shall be heard by a bench consisting of not less than two Judges.

39. Revision/Review by Commissioner.— ³⁷[(1)] The 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 authority other than the Tribunal or High Court is erroneous, in so far as, it is prejudicial to the interest of the revenue, after giving the assesses an opportunity of being heard pass such order as he deems fit:

Provided that the Commissioner shall not pass any order under this section after the expiry of three years from the date of such order.

³⁸[(2) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or under the rules made thereunder by any authority appointed under section 13 of this Act, may be reviewed by the respective authority passing it upon an application or of it's own motion, as the case may be :

Provided that no order of assessment or any other order shall be reviewed after the expiry of two years from the date of order, by any authority under this sub-section.]

40. Burden of Proof.— The burden of proving that any turnover of goods is exempt from tax or that there is no liability or obligation under this Act shall be on the person objecting.

41. Power to Rectify Error Apparent on the Record.— (1) An assessing, appellate or revising authority including the Tribunal may, on an application or otherwise, at any time within a year from the date of any order passed by it, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing the liability to pay tax or penalty or penal interest shall be made unless such authority has given notice to the person affected and have allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of enhancing the tax liability or penalty, the Assessing Authority shall give the dealer or other person a notice and the dealer or other person shall pay the tax in the manner prescribed and when such rectification has the effect of reducing the tax liability or penalty the Assessing Authority shall issue refund of the excess tax, if any, paid.

42. Power to Transfer Proceedings.— (1) The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible so to do, by order in writing recording therein his reasons for doing so, transfer any pending proceedings or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceedings including a proceeding pending with any officer or already transferred under this section from any officer to any other officer whether with or without concurrent jurisdiction or to himself.

(2) For the purpose of this section, any proceedings shall be deemed to have commenced only when any authority having appropriate jurisdiction issues notice under

³⁷ Existing section Numbered as sub-section (1) by the Amendment Act 18 of 2006.

³⁸ Inserted by the Amendment Act 18 of 2006.

the provisions of this Act, rules or notifications and the proceedings shall be deemed to be pending only after issue of such notice.

(3) Where no proceedings are pending before any authority, then any authority having appropriate jurisdiction over a person or dealer, may initiate and complete any proceedings whatsoever.

Explanation:— In this section, the word “proceedings” in relation to any dealer means all proceedings under this Act in respect of any year, which may be pending on the date of such order 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 in respect of the said year in relation to such dealer.

43. Delegation of Powers.— The Government may, by notification in the Official Gazette, delegate any of its powers and functions under this Act to the Commissioner or to any other authority under this Act.

CHAPTER VII

44. ³⁹[**Offences Relating to Registration.**— A person who fails,—

(a) to apply for registration as required under section 18; or

(b) to notify the Appropriate Assessing Authority of a change in circumstances as required by section 22;

is guilty of an offence and liable on conviction,—

(i) where such failure is deliberate or repeated, for a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both; or

(ii) in any other case, for a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding three months, or both.]

45. Offences Relating to Tax Invoices, Credit Notes and Debit Notes.— A registered person who fails to provide a tax invoice as required by sub-section (1) of section 11 or a credit or debit note as required by sub-section (1) or sub-section (2) of section 12 or who provides a tax invoice otherwise than as provided in section 11 or a credit or debit note as provided in section 12, is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months or both.

46. Failure to File a Return.— (1) A person who fails to file a return or other document as required by this Act or the Rules made thereunder, is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding three months, or both.

(2) If a person convicted of an offence under sub-section (1) fails to file the return or other prescribed documents within the period specified by the Court, that person is guilty of an offence and liable on conviction to a fine of one thousand rupees for each day

³⁹ Section substituted by the Amendment Act 15 of 2005.

during which the failure continues and to imprisonment for one month without the option of a fine in lieu of imprisonment.

47. Failure to Comply with Recovery Provisions.— A person who fails to pay any tax in the manner provided in section 8 or in terms of a notice issued under sub-section (6) of section 29 is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both.

48. Failure to Maintain Proper Records.— A person who fails to maintain true and complete accounts and other records in accordance with the requirements of this Act is guilty of an offence and liable on conviction to,—

(a) where the failure was deliberate or repeated, a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both; or

(b) in any other case, a fine not exceeding Ten thousand rupees or to imprisonment for a term not exceeding one month, or both.

49. Improper Use of Taxpayer Identification Number.— A person who knowingly uses a false taxpayer identification number, including the taxpayer identification number of another person with a view to evade or avoid or shift the liability to pay the tax in a return or other document prescribed or used for the purposes of this Act, is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both.

50. False or Misleading Statements.— (1) A person who knowingly—

(a) makes a statement to a taxation officer or any other officer authorized by the Commissioner which is false or misleading in a material particular; or

(b) omits from a statement made to a taxation officer or to such authorized officer any matter or thing without which the statement is misleading in a material particular, is guilty of an offence and liable on conviction to,—

(i) where the statement or omission was made knowingly or repeatedly, a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both; or

(ii) in any other case, a fine not exceeding Ten thousand rupees or to imprisonment for a term not exceeding one month, or both.

(2) A reference in this section to a statement made to a taxation officer or to such authorized officer is a reference to a statement made orally or in writing, or in any other form to that officer or person acting in the performance of his duties under this Act, and includes a statement made—

(a) in an application, certificate, declaration, notification, return, appeal, or other document made, prepared, given, filed or furnished under this Act; or

- (b) in information required to be furnished under this Act; or
- (c) in a document furnished to a taxation officer otherwise pursuant to this Act; or
- (d) in answer to a question asked to a person by a taxation officer or such authorized officer.

51. Obstructing Taxation Officers.— A person who obstructs the Commissioner or an authorized officer in the performance of his duties under this Act is guilty of an offence and liable on conviction to a fine not less than rupees One thousand and not exceeding rupees Twenty five thousand and imprisonment for a period not less than fifteen days and not exceeding six months.

52. Offences by Companies, etc.— (1) Where an offence under this Act or the rules thereunder has been committed by a company, every person who, at the time the offence was committed, was in-charge of and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act 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 is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary 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 purpose of this section,—

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

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

(3) Where an offence under this Act has been committed by a Hindu undivided family, the karta thereof 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 the karta liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence:

Provided further that, where an offence under this Act has been committed by a Hindu undivided family and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any adult member of the Hindu undivided family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

53. Compounding and Cognizance of Offences.—

(A) **Compounding of Offence.**— (1) Where any person has committed an offence under this Act, the Commissioner may, on admission by such person in writing and upon his option for compounding at any time prior to the commencement of the court proceedings relating thereto, compound such offence and order the person to pay such sum of money as specified by the Commissioner, not exceeding the amount of the fine specified for the offence in addition to the tax due.

(2) Where the Commissioner compounds an offence under this section, the order referred to in sub-section (1)—

(a) shall be in writing and specify the offence committed, the sum of money to be paid, and the due date for the payment; and

(b) shall be served on the person who committed the offence; and

(c) shall be final and not subject to any appeal.

(3) When the Commissioner compounds an offence under this section, the person concerned shall not be liable for prosecution in respect of such offence or for penalty.

(4) No prosecution for an offence under this Act shall be instituted wherein penalty as per the provisions of this Act has been imposed;

(B) **Cognizance of Offence.**— (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no Court inferior to that of a Magistrate of first class shall try any offence under this Act or under the rules made thereunder, without previous sanction of the Commissioner.

54. Penalty for Failure to Register.— A person who fails to apply for registration as required by sub-section (1) of section 18 or sub-section (6) of section 19 is liable for penalty not exceeding double the amount of tax payable from the time the person becomes a taxable person until either the person files an application for registration with the Commissioner or the Commissioner registers the person under the provisions of sub-section (6) of section 19.

55. Penalty for Failure to File Return.— ⁴⁰[(1)] A person who fails to file a return within the time required under this Act is liable for penalty of ⁴¹[Rs. 1000/-] plus an amount equal to simple interest @ 15% per annum or such higher/lower rate as the Government may notify from time to time on the tax payable for the return period.

⁴²[(2) Any registered dealer covered under Schedule 'E' appended to this Act, fails to file return within the time required under this Act, he shall be liable for penalty of

⁴⁰ Existing section No.ed as sub-section (1) by the Amendment Act 18 of 2006.

⁴¹ Substituted by the Amendment Act 12 of 2008.

⁴² Inserted by the Amendment Act 18 of 2006.

Rs.1000/- per quarter plus an amount equal to simple interest at the rate of 2% per month on the tax payable for the return period.]

56. Penalty for Failure to Pay Tax when Due.— (1) A person who fails to pay tax as per any order passed under this Act on or before the due date is liable for penalty of an amount equal to interest @ 15% per annum or such higher/lower rate as the Government may notify from time to time.

(2) If a person pays penalty under sub-section (1) and the tax to which it relates is found not to have been due and payable by the person and/or is refunded, then so much of the penalty as relates to the amount of the refund shall also be refunded to that person and when the tax is found not to have been due or payable the penalty shall also be proportionately reduced.

57. Penalty on Unauthorised Collection of Tax.— Where a person collects tax in contravention of the provisions of this Act, the Assessing Authority may, after giving such person reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and half times such tax collected.

58. Penalty in relation to records.— A person who fails to maintain proper records in a tax period in accordance with the provisions of this Act is liable for penalty not exceeding double the amount of net tax payable by the person for the tax period.

59. Penalty in relation to false or misleading statements.— Where a person without reasonable cause,—

(a) makes a statement to a taxation officer or to any other authorized officer, that is false or misleading in a material particular; or

(b) omits from a statement made to a taxation officer or such other authorized officer any matter or thing without which the statement is misleading in a material particular, and the tax properly payable by the person exceeds the tax that would be payable if the person were assessed on the basis that the statement is true;

the person is liable for penalty of rupees one thousand or equal to double the amount of the excess tax so payable, whichever is higher.

60. Refund of Penalty in case of Prosecution.— (1) No penalty shall be payable under section 54, 58, 59 where the person has been convicted to offence under section 44, 48 or 50 respectively in respect of the same act or omission.

(2) Penalty under section 54, 58, 59 has been paid and the Commissioner institutes prosecution proceedings under section 44, 48 or 50 respectively in respect of the same act or omission, the Commissioner shall refund the amount of penalty paid and that penalty shall not become payable unless and until the prosecution is withdrawn.

61. Power to Summon Witness and Production of Records, etc.— (1) The Commissioner or the assessing, appellate or revising authority, for securing the attendance of any person or for production of any document, shall have all powers conferred on a civil court under the provisions of the Civil Procedure Code, 1908 (Central

Act 5 of 1908), for securing the attendance witness or production of documents which include the powers to issue summons and to examine such persons on oath and affirmation.

(2) No suit or other proceedings shall be entertained by any court except as expressly provided under this Act to set aside or modify any assessment or other proceedings made under this Act and no such court can question the validity of any assessment or levy of penalty or interest or shall grant any stay on the continuation of the proceedings under the Act or for recovery of any amount due under the Act.

(3) No suit or other proceedings shall be instituted against the Government or any officer of the Government for anything which is in good faith done or purported to be done under the provisions of the Act.

62. Rounding off the Tax, etc.— The amount of tax, penalty, interest, composition money, fine or any other sum payable, and the amount of set off or refund due under the provisions of this Act or rules, shall be rounded off to the nearest rupee when a part of a rupee is fifty paise or more and if such part is less than fifty paise, it shall be ignored:

Provided that, nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act.

CHAPTER VIII

63. Special Mode of Recovery.— Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer or person at his last address known to the Commissioner, require—

(a) any person from whom any amount of money is due, or may become due or to a dealer or person on whom a notice has been served under sub-section (6) of section 29, or, who has admitted to any liability by filing a return or revised return but has not discharged such liability; or

(b) any person who holds or may subsequently hold money for or on account of such dealer or person,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax, penalty, interest and sum forfeited under this Act, or the whole of the money when it is equal to or less than that amount:

Explanation:— For the purposes of this section, the amount of money due to a dealer from, or money held for or on account of a dealer, by any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such dealer to such person.

64. Special Powers for Recovery of Tax as Arrears of Land Revenue.— The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Commercial Tax Officer ⁴³[], to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.

65. Provisional Attachment to Protect Revenue in certain cases.— (1) If, during the course of inquiry in any proceedings including proceedings related to recovery of any amount due, in respect of any person or dealer or during any inspection or search in relation, to the business of any person or dealer under this Act, the Commissioner is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, then he may, notwithstanding anything contained in any law for the time being in force or any contract to the contrary, attach provisionally by notice in writing ⁴⁴[any immovable or movable property including goods in stock and capital assets of the business or otherwise and/or] any money due or which may become due to such person or dealer from any other person or any money which any person holds or may subsequently hold for or on account of such person or dealer:

Provided that, the Commissioner may, by an order, revoke such notice if the dealer furnishes, to the Commissioner, in such time, such security, for such period, as may be specified in the order.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of service of the notice issued under sub-section (1):

Provided that, the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he may think fit, so however that, the total period of extension shall not in any case exceed two years.

(3) The powers under this section shall be exercised by the Commissioner himself or the Additional Commissioner having jurisdiction over the area under this Act.

(4) Where a notice under sub-section (1) is served upon any person provisionally attaching any money, then, such person shall be personally liable, so long as the attachment notice is not revoked or has not ceased to have effect, to pay to the Commissioner, the amount of money so attached.

66. Liability under this Act to be the First Charge.— Notwithstanding anything contained in any contract to the contrary but subject to any provision regarding creation of first charge in any Central Act for the time being in force, any amount of tax, penalty, interest, sum forfeited, fine or any other sum, payable by a dealer or any other person under this Act, shall be the first charge on the property of the dealer or, as the case may be, person.

67. Transfer to Defraud Revenue Void.— (1) Where, during the pendency of any proceeding under this Act or after the completion thereof, any dealer liable to pay tax or

⁴³ The words “/Sales Tax Officer Value Added Tax Officer” omitted by the Amendment Act 15 of 2005.

⁴⁴ Inserted by the Amendment Act 2 of 2011.

any other sum payable under this Act, the total amount of which exceeds rupees twenty five thousand, creates a charge on, or parts with the possession by any mode of transfer whatsoever including sale, mortgage, gift or exchange of any of the assets of his business valued at rupees ten thousand or more in favour of any other person, then, notwithstanding anything contained in any Act or contract to the contrary such charge or transfer shall be void as against any claim in respect of any tax or other sum payable by the dealer as a result of the completion of such proceeding or otherwise:

Provided that, such charge or transfer shall not be void if made for adequate consideration and without notice of the pendency of the proceeding.

(2) Where any person liable to pay tax or other sum payable under this Act has, during the pendency of any proceeding under this Act or after completion thereof, created a charge on or parted with possession by any mode of transfer including sale, mortgage, gift or exchange of any of his assets in favour of any other person and the Commissioner is of the opinion that such charge or transfer becomes void under sub-section (1), then the Commissioner shall issue a notice and hold enquiry and decide whether the charge or transfer became void under sub-section (1).

(3) If, after holding such enquiry the Commissioner comes to a conclusion that the charge or transfer is void, he shall make an order declaring such charge or transfer to be void for the purposes of this Act.

Explanation:— In this section, “assets” includes land, building, machinery, plant, shares, securities and fixed deposits in banks, to the extent to which any of the assets aforesaid does not form part of the stock-in-trade of the business of the assessee.

CHAPTER IX

68. Applicability of all the Provisions of this Act or any earlier Law to Person Liable to Pay Tax under this Act.— Where in respect of any tax including any penalty, interest and amount forfeited due from a dealer or person under this Act or under any earlier law, any other person is liable for the payment thereof, all the relevant provisions of this Act or, as the case may be, of the earlier law, shall in respect of such liability apply to such person also, as if he were the dealer himself.

69. Instructions to Sub-Ordinate Authorities.— (1) The Government and the Commissioner may, from time to time, issue such orders, instructions and directions to all officers and persons appointed under 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 issued by the Government and the Commissioner.

(2) No orders, instructions or directions shall be issued under sub-section (1) which interfere with the discretion of any Appellate Authority in the execution of its appellate functions.

(3) Without prejudice to the generality of the foregoing power, the Commissioner, may, on his own motion or on an application by a registered 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 assessment and collection of revenue, clarify the rate of tax

payable under this Act in respect of goods liable to tax under the Act, and all officers and such persons appointed under this Act shall observe and follow such clarification.

(4) No such application under sub-section (3) shall be entertained unless it is accompanied by proof of payment of such fee in such manner, as may be prescribed.

(5) All officers and persons appointed under this Act shall observe and follow such administrative instructions as may be issued to him for his guidance by the Additional Commissioner or by the Assistant Commissioner within whose jurisdiction he performs his functions.

CHAPTER X

70. Accounts to be audited in certain Cases.— ⁴⁵[(1) Every dealer liable to pay tax shall, if his gross turnover of sales exceed rupees one crore in any year, or in any other case, if the amount of Input Tax credit claimed by him in any year exceeds rupees ten lacs, get his accounts in respect of such year audited by an accountant by such date and in such manner as may be prescribed and furnish within the prescribed period the report of such audit in the prescribed form duly verified and signed by such accountant and setting forth such particulars and certificates as may be prescribed.]

(2) For the purposes of this section, “Accountant” means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949).

⁴⁶[(3) If any dealer liable to get his accounts audited under sub-section (1) fails to furnish a copy of such report within the period prescribed, the Commissioner shall, impose on him, in addition to any tax payable, a penalty of rupees one thousand plus rupees one hundred per day during the first sixty days of default and rupees two hundred fifty per day thereafter, subject to a maximum of rupees one lac cumulatively.]

⁴⁷[(4) Notwithstanding anything contained in sub-section (3), the Commissioner, upon an application from the dealer and subject to such rules as may be prescribed, remit the whole or any part of the penalty imposed on such defaulting dealer.]

71. Assessment Proceedings, etc., not to be invalid on certain grounds.— (1) No return, assessment (including supervision, appeal and rectification), notice, summons or other proceedings furnished, made or issued or taken or purported to have been furnished, made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return, assessment, notice, summons or other proceedings, if such return, assessment, notice, summons or other proceedings are in substance and effect in conformity with or according to the intent, purposes and requirements of this Act.

(2) The service of any notice, order or communication shall not be called in question if the said notice, order or communication, as the case may be, has already been acted upon by the dealer or person to whom it is issued or which service has not been called in

⁴⁵ Sub-section (1) substituted by the Amendment Act 12 of 2008.

⁴⁶ Sub-section (3) substituted by the Amendment Act 12 of 2008.

⁴⁷ Sub-section (4) inserted by the Amendment Act 12 of 2008.

question at or in the earliest proceedings commenced, continued or finalized pursuant to such notice, order or communication.

(3) No order, including an order of assessment, supervision, revision or rectification passed under the provisions of this Act shall be invalid merely on the ground that the action could also have been taken by any other authority under any other provisions of this Act.

72. Accounts to be maintained by Dealers.— (1) Every person registered under this Act and every dealer or other person liable to get himself registered under this Act shall keep and maintain true and correct accounts and such other records, as may be specified, by the Commissioner, by notification, in the principal place of business in the State.

(2) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer or by notification direct any class of dealers to maintain accounts and records showing the details regarding their purchases, sales or deliveries of goods in such form and in such manner as may be specified by him.

73. Production, Inspection of Accounts and Documents and Search of Premises.— (1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information relating to stocks of goods, sale, purchase and delivery of goods or to payments made or received by the dealer, or any other information relating to his business as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to stocks of goods, purchase, sale and delivery of goods, payments made or received by any dealer, and all goods and cash kept in any place of business of any dealer, shall, at all reasonable time, be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of the goods and cash found as appear to him necessary for the purposes of this Act.

(3) If the Commissioner has reason to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for a period not exceeding six months or for further period up to six months as may be extended by order in writing.

(4) For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any dealer or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any account, registers or documents of his business or stocks of goods relating to his business.

(5) Where any books of accounts, other documents, money or goods are found in the possession or control of any person in the course of any search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents, money or goods belong to such person.

74. Cross-Checking of Transactions.— (1) With a view to preventing evasion of tax and ensuring proper compliance with the provisions of this Act, the Commissioner may, from time to time, collect information regarding sales and purchases effected by any class of dealers and cause any of such transactions of sale and purchase to be cross-checked.

(2) For this purpose, the Commissioner may, from time to time, by notification in the Official Gazette require any class of dealers to furnish such information, details and particulars as maybe specified therein regarding the transactions of sales and purchases effected by them during the period mentioned in the said notification to such authority and by such date as may be specified.

(3) The Commissioner shall cause any of such transactions to be cross-checked by reference to the books of accounts of the purchasing and selling dealers. For this purpose, the Commissioner shall, so far as he may, send an intimation in writing to the dealer whose books of accounts are required to be verified for the purpose of cross-checking, stating therein the details of the transactions proposed to be cross-checked and the time and date on which any officer or person duly authorized to cross check the transaction will visit the place where the books of accounts are ordinarily kept by the dealer.

75. Establishment of Check Posts for Inspection of Goods in Transit.— (1) The Government may, with a view to prevent or check avoidance or evasion of tax, by notification in the Official Gazette, direct establishment of the check post or barrier at such places as may be specified in the notification and every officer who exercise powers and discharges his duties at such check post by way of inspection of documents produced and goods being moved, shall be in-charge of such check post or barrier.

(2) The driver or person in charge of vehicle or carrier of goods in movement shall:—

(a) carry with him the records of the goods including “Challan”, bills of sale or despatch memos and prescribed declaration form or way bill duly filled in and signed by the consignor of goods carried;

(b) stop the vehicle or carrier at every check post set up under sub-section (1) or at any other place as desired by an officer authorized by the Commissioner in this behalf;

(c) produce all the documents relating to the goods before the officer-in-charge of the check-post or the authorized officer;

(d) give all the information in his possession relating to the goods;

(e) allow the inspection of the goods and search of the vehicle by the officer-in-charge of the check post or any authorized officer.

(3) Where any goods are in movement within the territory of the State of Goa, an officer empowered by the Government in this behalf may stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place within his jurisdiction and provisions of sub-section (2) shall mutatis mutandis apply.

(4) Where any goods in movement are without documents, or are not supported by documents as referred to in sub-section (2), or documents produced appear to be false or

forged, the officer-in-charge of the check post or the officer empowered under sub-section (3), may—

(a) direct the driver or the person in charge of the vehicle or carrier of the goods not to part with the goods in any manner including by transporting or re booking, till a verification is done or an enquiry is made, which shall not take more than seven days;

(b) seize the goods for reasons to be recorded in writing and shall give receipt of the goods seized to the person from whose possession or control they are seized.

(5) The officer-in-charge of the check post or the officer empowered under sub-section (3), after having given the person in charge of the goods a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall, impose, for possession or movement of goods, whether seized or not, in violation of the provisions of clause (a) of sub-section (2) or for submission of false or forged documents, a penalty, equal to twice the amount of the tax leviable on such goods or twenty per cent. of the value of goods, whichever is higher.

(6) During the pendency of the proceeding under sub-section (5) if any one prays for being impleaded as a party to the case on the ground of involvement of his interest therein, the said officer-in-charge of the check post or the empowered officer, on being satisfied, may permit him to be included as a party to the case; and thereafter, all provisions of this section shall mutatis mutandis apply to him.

(7) The officer-in-charge of the check post or the officer empowered under sub-section (3) may release the goods to the owner of the goods or to any person duly authorized by such owner, on payment of the penalty imposed under sub-section (5).

(8) Where the driver or person in charge of the vehicle or the carrier is found guilty of violation of the provisions of sub-section (2), the officer-in-charge of the check post or the officer empowered under sub-section (3) may detain such vehicle or carrier and after affording an opportunity of being heard to such driver or person in charge of the vehicle or the carrier, may impose a penalty on him as provided under sub-section (5).

(9) Where a transporter, while transporting goods, is found to be in collusion with dealer to avoid or evade tax, the officer-in-charge of the check post or the officer empowered under sub-section (3), shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard and with prior approval in writing of the Commissioner may confiscate such vehicle or carrier.

CHAPTER XI

76. Survey.— (1) With a view to identifying dealers who are liable to pay tax under this Act, but have remained unregistered, the Commissioner shall, from time to time, cause a survey of unregistered dealers to be taken.

(2) For the purposes of the survey, the Commissioner may, by general or special notice, require any dealer or class of dealers to furnish the names, addresses and such

other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.

(3) For the purposes of survey, the Commissioner may, call for details and particulars regarding the services provided by public utilities and financial institutions including Banking companies which he is of the opinion will be relevant and useful for the purposes of the survey. He may, from time to time, cause the results of the survey to be published in any manner that he thinks fit, so however as not to disclose or indicate the identify of any particular unregistered dealer identified during the survey.

(4) The Commissioner may, for the purposes of the survey, enter any place where a person is engaged in business but is unregistered or has not applied for grant of a certificate of registration, whether such place be the principal place of business or not of such business and require any proprietor, employee or any other person who may at that time and place be attending in any manner to or helping in the business,—

(i) to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place;

(ii) to afford him the necessary facility to check or verify the cash, stock or other valuable article or thing which may be found therein; and

(iii) to furnish such information as he may require as to any matter which may be useful for, or relevant to, any proceedings under this Act.

Explanation:— For the purposes of this sub-section, a place where a person is engaged in business will also include any other place in which the person engaged in business or the said employee or other person attending or helping in business states that any of the books of accounts or other documents or any part of the cash, stock or other valuable article or thing relating to the business are or is kept.

(5) The Commissioner shall enter the place where the person is carrying on business only during the hours at which such place is open for business and in case of the said any other place only after sunrise and before sunset. The Commissioner may make or cause to be made extracts or copies from books of accounts and other documents inspected by him, make an inventory of any cash, stock or other valuable article or thing checked or verified by him, and record the statement of any person which may be useful for, or relevant to, any proceeding under this Act.

(6) The Commissioner, in exercise of the powers under this section, shall, on no account, remove or cause to be removed from the place where he has entered, any books of accounts other documents or any cash, stock or other valuable article or thing.

77. Automation.— (1) The Government shall endeavour to introduce and establish an automated data processing system for implementing the purposes of the Act and for incidental and allied matters.

(2) In order to make effective the said system, the Government may, from time to time, make regulations for regulating the interactions between the dealers, authorities appointed

or constituted under the Act and the Government treasury, Central Government or other State Governments and Union territories.

78. Power to collect Statistics.— (1) If the Commissioner considers that for the purposes of better administration of this Act it is necessary so to do, he may, by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection to this Act.

(2) Upon such direction being made, the Commissioner or any person or persons authorized by him in this behalf may, by notification in the Official Gazette; and if found necessary by notice in any newspapers or in such other manner as in the opinion of the Commissioner or the said person, is best calculated to bring the notice to the attention of dealers and other person or persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which, the persons to whom, or the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

(3) Without prejudice to the generality of the foregoing provisions, the Government may by rules provide that every registered dealer or, as the case may be, any class of registered dealers shall furnish, in addition to any other returns provided for elsewhere, an annual return in such form, by such date and to such authority as may be prescribed and different provisions may be made for different classes of registered dealers.

79. Disclosure of Information by a Public Servant.— (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceeding before a Criminal Court), or in any record of any assessment proceeding, or in any proceeding relating to the recovery of a demand, shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872 (Central Act 1 of 1872), no court shall save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment, which may extend to six months or with fine or with both:

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Government.

(3) Nothing contained in this section shall apply to the disclosure of,—

(a) any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code, 1960 (Central Act 45 of 1860) or the Prevention of Corruption Act, 1988 (Central Act 49 of 1988), or this Act, or any other law for the time being in force; or

(b) any such particulars to the Government or to any person acting in the execution of this Act or to any person for the purposes of this Act; or

(c) any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(d) any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

(f) any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the ⁴⁸[Commercial Tax Department] or to any person or persons appointed as Commissioner under the Public Servants (Inquiries) Act, 1850 (Central Act 37 of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution, when exercising its functions in relation to any matter arising out of such inquiry; or

(g) such facts to an officer of the Central Government or any State Government or Union territory as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or

(h) any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (Central Act 2 of 1899), to impound an insufficiently stamped document; or

(i) any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with sales tax proceedings against a legal practitioner, sales tax practitioner or Chartered Accountant, Cost Accountant, to the authority, if any, empowered to take disciplinary action against members practising the profession of a legal practitioner, sales tax practitioner or Chartered Accountant, Cost Accountant, as the case may be; or

(j) any such particulars to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorized under sub-section (2) of section 78 as may be necessary for enabling the Director or such person or persons to carry on their official duties.

(k) any such particulars to an officer of the Central Government or any State Government or Union territory as may be necessary for the administration of any law in force in any part or the whole of India.

80. Disclosure of Information required under Section 79 and failure to furnish Information or Return under that Section.— (1) No information of any individual return or part thereof, with respect to any matter given for the purposes of section 79 shall without the previous consent in writing of the owner for the time being or his authorized agent be published in such manner as to enable any particulars to be identified as

⁴⁸ Substituted by the Amendment Act 18 of 2006.

referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2) Except for the purposes of prosecution under this Act or any other Act, no person who is not engaged in the collection of statistics under this Act or of compilation or computerization thereof for the purposes of administration of this Act, shall be permitted to see or have access to any information of any individual return referred to in this section.

(3) If any person required to furnish any information or return under section 78,—

(a) wilfully refuses or without lawful excuse neglects to furnish such information or return as may be by that section be required; or

(b) wilfully furnishes or causes to be furnished any information or return which he knows to be incorrect or false,

he shall on conviction be punished with fine which may extend to one thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues.

(4) If any person engaged in connection with the collection of statistics under section 78 or compilations or computerization thereof wilfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under any other Act, he shall on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.

(5) Nothing in this section will apply to publication of any information relating to a class of dealers or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

81. Publication and Disclosure of Information regarding Dealers and Other Persons in Public Interest.— (1) Notwithstanding anything contained in section 79 and 80, if the Government is of the opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any other particulars relating to any proceedings under this Act in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or interest levied or any conviction for any offence connected with any proceeding under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented has been disposed of.

Explanation:— In the case of a firm, company or other association of persons, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also

be published or disclosed, if, in the opinion of the Government, the circumstances of the case justify it.

CHAPTER XII

82. Appearance before any authority in proceedings.— (1) Any person, who is entitled or required to attend before any authority including the Tribunal in connection with any proceeding under this Act, may be represented—

(a) by a relative or a person regularly employed by him; or

(b) by a legal practitioner, Chartered Accountant or Cost Accountant or Company Secretary who is not disqualified by or under sub-section (2); or

(c) by a ⁴⁹[Commercial tax practitioner] who possesses the prescribed qualifications and on payment of prescribed fees, and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2); or

(d) any person who, immediately before the commencement of this Act was a sales tax practitioner under any earlier law,

only if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or ⁵⁰[commercial tax practitioner or sales tax practitioner is authorized] by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings.

(2) The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify for such period as is stated in the order from attending before any such authority, any legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or ⁵¹[Commercial tax practitioner]

(i) who has been removed or dismissed from Government service; or

(ii) who being a ⁵²[Commercial tax practitioner], a legal practitioner or a Chartered Accountant, Cost Accountant, Company Secretary is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this section, may, within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified.

(5) The order of the Commissioner shall not take effect until one month of the making thereof or when an appeal is preferred until the appeal is decided.

⁴⁹ Substituted by the Amendment Act 18 of 2006

⁵⁰ Substituted by the Amendment Act 18 of 2006.

⁵¹ Substituted by the Amendment Act 18 of 2006.

⁵² Substituted by the Amendment Act 18 of 2006.

(6) The Commissioner may, at any time, suo motu or on an application made to him in this behalf, revoke or modify any order made against a person under sub-section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

83. Power to make Rules.— (1) The Government may, by notification in the Official Gazette make rules for carrying out the purposes of this Act.

(2) Without prejudice to any power to make rules contained elsewhere in this Act, the Government may make rules generally to carry out the purposes of this Act; and such rules may include rules for levy of fees for any of the purposes of this Act.

(3) In making any rules the Government may direct that a breach thereof shall be punishable with fine not exceeding five thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence.

(4) Every rule made under this section shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees that the rule should not be made and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification 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 or omitted to be done under that rule.

84. Declaration of Stock of Goods held on the appointed Day.— The Commissioner may by notification in the Official Gazette, require that any class of registered dealers as may be specified in the notification declare such details regarding the stock of goods held by them on the day immediately preceding the appointed day in such manner and within such period and with such particulars and to such authority, as he may notify in this behalf.

85. Bar to certain Proceedings.— (1) No order passed or proceedings taken under this Act or rules or notification by any authority appointed or constituted under this Act, shall be called in question in any Court, and save as is provided by section 38, no appeal shall lie against any such order.

(2) No appeal shall lie against—

- (i) any notice issued under this Act, rules or notifications; or
- (ii) any order issued on an application for installment; or
- (iii) an order pertaining to the seizure or retention of books of accounts, registers and other documents; or
- (iv) an order sanctioning prosecution under this Act.

86. Repeals.— The Goa Sales Tax Act, 1964 (Act 4 of 1964), is hereby repealed.

87. Savings.— (1) Notwithstanding the repeal by section 86 of the law referred to therein,—

(a) that law (including earlier law continued in force under any provisions thereof), and all rules, regulations, orders, notifications, forms, certificates and notices issued under that law and in force immediately before the appointed day shall subject to the other provisions of this Act, in so much as they apply, continue to have effect for the purposes of the levy, assessment, reassessment, appeal, revision, rectification, reference, payment and recovery, collection, refund or set off of any tax, exemption from payment of tax, the imposition of any penalty, or of interest or forfeiture of any sum, which levy, assessment, reassessment, appeal, revision, rectification, reference, payment and recovery, collection, refund, set off, exemption, penalty, interest or forfeiture of any sum relates to any period ending before the appointed day, or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid and whether or not the tax, penalty, interest or sum forfeited, if any, in relation to such proceedings is paid before or after the appointed day.

(b) (i) any registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), in so far as the liability to tax under sub-section (1) of section 3 of this Act exists, be deemed to be the certificate of registration issued under this Act, and accordingly the dealer holding such registration certificate immediately before the appointed day, shall until the certificate is duly cancelled, be deemed to be a dealer liable to pay tax under this Act and to be a registered dealer under this Act and all the provisions of this Act will apply to him as they apply to a dealer liable to pay tax under this Act.

(ii) any certificate of registration issued to any dealer and valid on the day immediately preceding the appointed day, issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), shall notwithstanding that the dealer is not liable to pay tax under section 3 of this Act be deemed to be the certificate of registration issued under this Act until it is duly cancelled in accordance with the provisions of this Act and such dealer shall continue to be liable to pay tax under this Act and be deemed to be a registered dealer till such cancellation and all the provisions of this Act will apply to him as they apply to a dealer liable to pay tax under this Act;

(c) any person appointed as the Commissioner, Additional Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall, on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Additional Commissioner or Assistant Commissioner or ceases to be the person appointed to assist the Commissioner;

(d) Nothing in this Act or the Rules made thereunder shall be deemed to impose, or authorize the imposition of a tax on any sale or on any goods when such sale or purchase take place—

(i) in the course of inter-state trade or commerce;

(ii) outside Goa; or

(iii) in the course of import of the goods into, ⁵³[or export of the goods out of], the territory of India.

Explanation:— Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall apply for determining whether or not a particular sale or purchase take place in the manner indicated in clause (i), clause (ii) or clause (iii).

88. Construction of References in any Repealed Law to Officers, Authorities, etc.— Any reference in any provision of any law now repealed by this Act to an officer, authority or Tribunal shall for the purpose of carrying into effect the provisions contained in section 87 be construed as reference to the corresponding officer, authority or Tribunal appointed or constituted by or under this Act; and if any question arises as to who such corresponding officer, authority or Tribunal is, the decision of the Government thereon shall be final.

89. The Goa Sales Tax Deferment-turn-net present value compulsory payment scheme, ⁵⁴[2003].— (1) Notwithstanding anything contained in this Act, Rules or Notifications, but subject to such conditions as the Government may by general or special order in Official Gazette, specify, where the dealer to whom the benefit under the Goa Sales Tax Deferment-Cum-Net Present Value Compulsory Payment Scheme, ⁵⁵[2003] has been granted and when respective Net Present Value as provided in the said Scheme has been deposited in accordance with the provision of this Act or earlier law or rules made thereunder, the balance amount of net tax payable/output tax payable, shall be deemed to have been paid.

(2) The Government may modify the Goa Sales Tax Deferment-Cum-Net Present Value Compulsory Payment Scheme, ⁵⁶[2003] or replace it by a new scheme as the circumstances may require and in that eventuality of modifying or replacing the said scheme, the benefit conferred on the eligible unit shall continue unless such eligible unit opt to be out of the Scheme.

⁵⁷[(3) Notwithstanding anything contained in this Act, rules or notifications framed or issued thereunder, the Government may, by notification in the Official Gazette, frame Scheme for allowing concession in tax payable under this Act, to new units, on commencing their production, on such terms and conditions as it may deem fit].

90. Removal of difficulties.— If any difficulty arises in giving effect to the provisions of this Act, including the provisions contained in section 87, the Government may, by general or special order, do anything not inconsistent with this Act which appears to it to be necessary or expedient for the purpose of removing the difficulty. In particular and without prejudice to the generality of the foregoing power any such order may provide for the adaptations or modifications subject to which any earlier law shall apply in relation to

⁵³ Substituted by the Amendment Act 15 of 2005.

⁵⁴ Substituted in place of figure “2001” by the Amendment Act 15 of 2005.

⁵⁵ Substituted in place of figure “2001” by the Amendment Act 15 of 2005.

⁵⁶ Substituted in place of figure “2001” by the Amendment Act 15 of 2005.

⁵⁷ Inserted by the Amendment Act 2 of 2011.

the proceedings in respect of the year ending on the 31st day of March of the year preceding the year in which this Act is enforced:

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

SCHEDULE 'A'

[See clause (a) of sub-section (1) of section 5]

Goods liable for Output Tax at the rate of 1%

Sr. No.	Name of the Commodity
(1)	Articles of Gold, Silver and precious metals including Jewellery made from gold, silver and precious metals.
(2)	Gold, Silver and other precious metals.
(3)	Precious Stones.

SCHEDULE 'B'

[See clause (b) of sub-section (1) of section 5]

Goods liable for Output Tax at the rate of ⁵⁸[5%]

Sr. No.	Name of the Commodity
(1)	Acids.
⁵⁹ (1A)	Agate.
(2)	Agricultural implements not operated manually or not driven by animal.
(3)	All equipments for communications, such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.), etc.
(4)	⁶⁰ [All intangible goods or goods of incorporeal nature like copyright, patent, rep license, Exim scrips, SIL licenses, trade marks, import licenses, export permits or licenses or quota, software package, credit of duty entitlement pass book, technical know-how, good will, designs registered under the Designs Act, 2000 (Central Act 16 of 2000), sim card used in Mobile phones and franchise, that is to say, an agreement by which the franchise is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchise, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be.].
(5)	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.
⁶¹ (5A)	All processed fruit, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)
(6)	All types of yarn other than cotton and silk yarn in hank and sewing thread.
(7)	Aluminium conductor steel reinforced (A.C.S.R.).

⁵⁸ Substituted by the notification number 4/5/2005-Fin(R & C)(78) dated 4-5-2010 published in the O.G. Series-I No. 5 (E.O.-2) dated 4-5-2010

⁵⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(E.O-2).

⁶⁰ Substituted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3).

⁶¹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(E.O-2).

(8)	⁶² [All utensils including pressure cookers/pans except utensils made of precious metal]
(9)	Aluminium, aluminium alloys, their products (including extrusions) not elsewhere mentioned in this schedule or in any other schedule.
⁶³ (9A)	Animal shoenails
(10)	Arecanut, arecanut powder and betel nut.
(11)	⁶⁴ [Articles made of rolled gold, imitation gold and imitation jewellery]
(12)	Artificial silk yarn, polyester fibre yarn and staple fibre yarn.
(13)	Bagasse.
(14)	Bamboo.
(15)	Basic chromium sulphate, sodium bichromate, bleach liquid.
(16)	Bearings.
⁶⁵ (16A)	Bed-sheet, pillow covers, sofa covers and other made-ups including curtains.
⁶⁶ (16B)	Beehive
(17)	Beedi leaves.
(18)	Beltings.
(19)	⁶⁷ [omitted]
(20)	⁶⁸ Bitumen/coal tar.
⁶⁹ (20A)	Biscuits, toast, cake and pastries/savories manufactured and sold within the State.
⁷⁰ (20B)	Bio-mass briquettes.
⁷¹ (20C)	Buckets made of iron and steel, aluminium, plastic or other materials (except of precious metals)
(21)	Bone meal.
(22)	Bulk drugs.
(23)	Capital goods subject to production of prescribed declaration.
⁷² (23A)	Candles.
⁷³ (23B)	Cart driven by animals.
(24)	⁷⁴ Cashew kernels and raw cashew seeds.

⁶² Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁶³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁶⁴ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁶⁵ Inserted vide Notification No.4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-09 (EO-1)

⁶⁶ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁶⁷ Omitted vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

⁶⁸ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁶⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R & C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006(E.O-3) present entry substituted .

⁷⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁷¹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁷² Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁷³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁷⁴ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated

(25)	⁷⁵ Castings of all metals.
(26)	Castor oil.
(27)	⁷⁶ Centrifugal and mono-bloc submersible pump sets and parts thereof.
⁷⁷ (27A)	Omitted
(28)	⁷⁸ Chemical fertilizers, Bio-fertilizers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides and pesticides,
(29)	⁷⁹ [Clay including fine china clay and ball clay].
(30)	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.
(31)	Coir products excluding coir mattresses.
⁸⁰ (31A)	Combs.
⁸¹ (31B)	Office stationery including computer stationery
⁸² (31C)	Cheese, Cottage Cheese (Paneer), Butter and Margarine
(32)	Cotton and cotton waste.
⁸³ (32A)	Omitted
(33)	Crucibles.
⁸⁴ (33A)	Cups and glasses of paper, plastics and thermocol
(34)	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
(35)	⁸⁵ [Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade.]
(36)	Dyes, that is to say, (i) Acid dyes (ii) Alizarin dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule.
(37)	⁸⁶ [Edible oils and oil cake.]
(38)	Electrodes (Welding).

1-8-2005(EO-2)

⁷⁵ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁷⁶ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁷⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide notification No. 4/5/2005-Fin (R & C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3) same has been omitted.

⁷⁸ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁷⁹ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁸⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁸¹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter substituted vide Notification No. 4/5/2005-Fin(R & C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009 (EO-1).

⁸² Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter substituted vide Notification No. 4/5/2005-Fin(R & C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009 (EO-1).

⁸³ Inserted vide Notification No. 4/5/2005-Fin(R & C) (23) dated 24-8-05 and thereafter omitted vide notification No.4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009 (EO-1)

⁸⁴ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁸⁵ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

⁸⁶ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

(39)	Embroidery or zari articles, that is to say, (i) imi (ii) zari (iii) kasab (iv) saima (v) dabka (vi) chumki (vii) gota (viii) sitara (ix) naqsi (x) kora (xi) glass beads (xii) badla (xiii) gisal (xiv) embroidery machines (xv) embroidery needles.
(40)	⁸⁷ [omitted]
(41)	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc and extrusions of those.
⁸⁸ (41A)	Feeding bottles and nipples
(42)	Fibres of all types and fibre waste excluding coconut fibre.
(43)	⁸⁹ [Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker and fly ash.]
(44)	Fried grams (roasted grams).
(45)	⁹⁰ [Omitted]
(46)	Hand pumps and spare parts.
⁹¹ (46A)	Handicrafts
(47)	Herb, bark, dry plants, dry root, commonly known as jari booti and dry flower.
⁹² (47A)	Hing (Asafoetida)
⁹³ (47B)	Honey
(48)	⁹⁴ [Hose pipes and fittings thereof].
(49)	Hosiery goods.
(50)	Ice.
(51)	⁹⁵ [Incense sticks commonly known as agarbatti, dhupkathi, dhupbati, dhoop, sambrani or lobhana and camphor].
(52)	Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).
(53)	⁹⁶ [Industrial inputs and packing materials as may be notified, subject to the production of declaration as prescribed].
⁹⁷ (53A)	Insulators.
⁹⁸ (54)	IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cell phones and parts/components thereof, DVD and CD.
(55)	Kerosene oil sold through PDS.

⁸⁷ Omitted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (Ext-3)

⁸⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁸⁹ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹⁰ Omitted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹¹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹² Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹⁴ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹⁵ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹⁶ Substituted by the notification No. 4/5/2005-Fin(R&C) (16) dated 3-8-2005 published in the O.G. Series I No. 17 dated 3-8-2005 (EO-3)

⁹⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

⁹⁹ (55A)	Kattha
¹⁰⁰ (55B)	Kerosene lamp/lantern, petromax, glass chimney.
(56)	Khandsari.
¹⁰¹ (56A)	Khoya/ Khoa
¹⁰² (56B)	[omitted]
¹⁰³ (56C)	Kites
(57)	Knitting wool.
¹⁰⁴ (57A)	Kutto Atta.
(58)	Lignite.
(59)	Lime, lime stone, products of lime, dolomite, and other white washing materials not elsewhere mentioned in this schedule or in any other schedule.
(60)	¹⁰⁵ [Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.]
(61)	Metals, alloys, metal powders including metal paste of all types and grades and metal scrap other than those falling under declared goods.
¹⁰⁶ (61A)	Medical equipment/devices and implants.
¹⁰⁷ (61B)	[Omitted].
(62)	Mixed PVC stabilizer.
(63)	¹⁰⁸ [Napa Slabs (Rough flooring stones), Shahabad, cudappa, Tandoor, Kotah and Bajri stones].
(64)	Newars.
¹⁰⁹ (64A)	Non-mechanised boats used by fisherman for fishing
¹¹⁰ (64B)	Nuts, bolts, screws and fasteners.

⁹⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁰⁰ Inserted vide Not. No. 4/5/2005-Fin(R&C)(15) dtd. 1-8-1985 published in the O.G. Series I No. 17 dtd. 1-8-2005(EO-2)

¹⁰¹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁰² Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted.

¹⁰³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁰⁴ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁰⁵ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹⁰⁶ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁰⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

¹⁰⁸ Substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-09(Ex-ord-1)

¹⁰⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹¹⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

(65)	¹¹¹ [Ores and Minerals including granite boulders and metal].
(66)	Palm fatty acid.
(67)	¹¹² [Paper, newsprint and paper board].
(68)	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax.
(69)	¹¹³ [Writing instruments including pens and refills geometry boxes, colour boxes, crayons, pencils and pencil sharpeners.]
(70)	¹¹⁴ [Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fittings thereof.].
(71)	¹¹⁵ [Hawaii chappals and straps thereof].
(72)	¹¹⁶ [Plastic granules, plastic powder and master batches].
¹¹⁷ (72A)	Porridge
¹¹⁸ (72B)	[omitted]
(73)	Printed material including diary, calendar.
(74)	Printing ink excluding toner and cartridges.
(75)	¹¹⁹ (omitted).
¹²⁰ (75A)	Processed meat, poultry and fish.
¹²¹ (75B)	Puffed rice, commonly known as muri, chira, murki etc.
(76)	Pulp of bamboo, wood and paper.
(77)	¹²² [Railway coaches, engines, wagons and parts thereof].
¹²³ (77A)	[omitted]
(78)	Readymade garments.
¹²⁴ (78A)	Refractory monolithic
¹²⁵ (78B)	[omitted]

¹¹¹ Substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-09(Ex-ord-1)

¹¹² Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹¹³ Substituted vide Notification No. 4/5/2005-Fin(R&C)(50) dated 28-4-2008 published in the O.G. Series I No. 4 (EO) dated 28-4-2008

¹¹⁴ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹¹⁵ Substituted vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3)

¹¹⁶ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹¹⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹¹⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) and omitted vide Notification No. 4/5/2005-Fin(R&C) (40) dated 30-3-2007 published in the Official Gazette Series I No. 52 datd 30-3-2007 (Ext-3)

¹¹⁹ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹²⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹²¹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹²² Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹²³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

¹²⁴ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹²⁵ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated

(79)	¹²⁶ [Renewable energy devices and spare parts as may be notified from time to time by the Government].
¹²⁷ (79A)	Rice bran
¹²⁸ (79B)	River sand and grit
(80)	Rubber that is to say, - (a) raw rubber, latex; dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crump rubber, skimmed rubber and all other qualities and grades of latex. (b) Reclaimed rubber, all grades and qualities; (c) Synthetic rubber.
(81)	Safety matches.
¹²⁹ (81A)	[omitted]
(82)	Seeds other than grass, vegetables and flowers
(83)	¹³⁰ [omitted].
(84)	Ship and other water vessels.
(85)	¹³¹ [Silk fabrics excluding handloom silks unless covered by Additional Excise Duty.].
¹³² (85A)	Singhada
¹³³ (85B)	Sirali, bageshi, barroo, date leaves, baskets made of bamboo
(86)	Skimmed milk powder.
(87)	Solvent oils other than organic solvent oil.
¹³⁴ (87A)	Spectacles, parts and components thereof, contact lens and lens cleaner.
(88)	Spices of all varieties and forms including cumin seed, aniseed, pepper, turmeric, and dry chillies.
(89)	Sports goods excluding apparels and footwear.
(90)	Starch
(91)	¹³⁵ [omitted]
¹³⁶ (91A)	Sweetmeat (including peddhas) and farsan
(92)	¹³⁷ [Tamarind, tamarind seeds and powder]
¹³⁸ (92A)	Takhti
¹³⁹ (92B)	Tapioca

1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

¹²⁶ Substituted vide Notification No. 4/5/2005-Fin(R&C) (62) dated 2-7-2009 published in the Official Gazette Series I No. 15 dated 9-7-2009.

¹²⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹²⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹²⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

¹³⁰ Omitted vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 130-3-2007 (Ex-ord-3)

¹³¹ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹³² Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹³³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹³⁴ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹³⁵ Omitted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹³⁶ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹³⁷ Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

¹³⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴⁰ (92C)	¹⁴¹ [Tea and coffee]
¹⁴² (92D)	Toys excluding electronic toys
¹⁴³ (92E)	Tools
(93)	¹⁴⁴ [Tractors, harvesters and attachments and parts thereof including tractor tyres and tubes].
(94)	Transmission wires and towers
(95)	Umbrella except garden umbrella.
¹⁴⁵ (95A)	Unbranded and branded brooms
(96)	Vanaspati (Hydrogenated vegetable oil)
(97)	Vegetable oil including gingli oil and bran oil
¹⁴⁶ (97A)	Wet dates
¹⁴⁷ (97B)	Wooden crates
¹⁴⁸ (97C)	Water including mineral water when sold in glass bottles
98	¹⁴⁹ [omitted]
¹⁵⁰ (99)	Writing ink
¹⁵¹ 100	¹⁵² [Cooked food and non-alcoholic beverages including ice-cream, supplied by any caterers for consumption at buffet parties or supplied by industrial or factory caterers, clubs and flight caterers, etc., but other than fast food stalls, hotels and restaurants.]
¹⁵³ 101	¹⁵⁴ [50% of the sale price of the used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling or motor vehicles].
¹⁵⁵ 102	Lease rentals in respect of transfer of right to use any goods for any purpose, whether or not, for a specified period.

¹³⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴¹ Substituted by the Notification No. 4/5/2005-Fin (R & C) (64) dated 7-7-2009 published in the Official Gazette Series I No. 15 dated 9-7-2009 (EO-1)

¹⁴² Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴³ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴⁴ Substituted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

¹⁴⁵ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴⁶ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁴⁸ Inserted vide Notification No. 4/5/2005-Fin(R & C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3)

¹⁴⁹ Omitted vide notification No. 4/5/2005-Fin(R&C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007

¹⁵⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁵¹ Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

¹⁵² Substituted by the Notification No. 4/5/2005-Fin(R&C)(49) dated 27-3-2008 published in the Official Gazette Series I No. 52 dated 27-3-2008 (Ext)

¹⁵³ Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

¹⁵⁴ Substituted by the Notification No. 4/5/2005-Fin(R&C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3)

¹⁵⁵ Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

¹⁵⁶ 103	Karnaji Oil
¹⁵⁷ 104	Ready mixed concrete
¹⁵⁸ 105	X-ray Films and other Diagnostic Films.
¹⁵⁹ 106	Environment friendly recycled products as may be notified by the Government from time to time.
¹⁶⁰ 107	[Condemned vehicles and/or vehicles sold re-sold out of fixed assets of business]
¹⁶¹ 108	Nylon Ropes-(HSN 5607 50 40)
¹⁶² 109	Plant and Machinery
¹⁶³ 110	[Automatic Teller Machine with payment and/ or depository function]
¹⁶⁴ 111	Bags made of paper or plastic including carry-bags used in wrapping or packing consumer goods, (HSN 4819.30.00, 4819.40.00 and 3923.20.00)
¹⁶⁵ 112	Photographic paper and chemicals (HSN 3703.00.00 and 3707.00.00)
¹⁶⁶ 113	Plastic tarpaulin and HDPE fabrics
¹⁶⁷ 114	Vermicelli
¹⁶⁸ 115	Baking Yeast
¹⁶⁹ 116	Wooden logs and sawn timber, excluding mouldings and any articles made of timber
¹⁷⁰ 117	Dry Fruits

SCHEDULE 'C'

[See clause (c) of sub-section (1) of section 5]

Sr. No.	Name of the Commodity	Rate of tax
(1)	(2)	(3)
(1)	Aviation spirit, aviation turbine fuel and A. V. Gas other than covered by entry 34 of Schedule "B".	20%
(2)	¹⁷¹ [omitted.]	[omitted]

¹⁵⁶ Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

¹⁵⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C) (34) dated 1-9-2006 published in the O.G. Series I No. 22 dated 1-9-2006 (Ex-rd-3)

¹⁵⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C) (46) dated 9-1-2008 published in the O.G. Series I No. 40 dated 9-1-2008 (Ex-rd-3)

¹⁵⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C) (46) dated 9-1-2008 published in the O.G. Series I No. 40 dated 9-1-2008 (Ex-rd-3)

¹⁶⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C) (49) dated 27-3-2008 published in the O.G. Series I No. 52 dated 27-3-2008 (Ex-Ord-) thereafter substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(Ext-Ord-1)

¹⁶¹ Inserted vide Notification No. 4/5/2005-Fin(R&C) (49) dated 27-3-2008 published in the O.G. Series I No. 52 dated 27-3-2008 (Ex-Ord-)

¹⁶² Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

¹⁶³ Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008 and present entry substituted vide Notification No.4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in O.G. Series I No. 15 dated 9-7-2009 (E.O.-I)

¹⁶⁴ Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

¹⁶⁵ Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

¹⁶⁶ Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

¹⁶⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

¹⁶⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

¹⁶⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

¹⁷⁰ Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

¹⁷¹ Entry was omitted vide Notification dated 24-8-2005 however same has been inserted again vide Notification

(3)	Foreign liquor and Beer as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964).	¹⁷² [20%]
(4)	High Speed Diesel Oil (HSD).	¹⁷³ [18%]
(5)	Indian made foreign liquor including Beer as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964).	¹⁷⁴ [20%]
(6)	Light Diesel Oil (LDO).	20%
(7)	Lotteries including online lotteries.	20%
(8)	Motor spirit which is commonly known as petrol including ethanol blended petrol.	¹⁷⁵ [20%]
(9)	Molasses.	20%
(10)	¹⁷⁶ [Naphta other than used as raw material by chemical fertilizer industry]	20%
(11)	Rectified spirit.	20%
(12)	Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil and Liquified Petroleum Gas, Furnace oil and substitute furnace fuel including low sulphur heavy stock and Lubricating oil and grease.	20%
¹⁷⁷ 13	Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre and consumer durables costing Rs.30000/- and above, per item	15%
¹⁷⁸ 14	Works Contract	8%
¹⁷⁹ 15	CFL Bulbs and Tubes	8%
¹⁸⁰ 16	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding liquified petroleum gas for domestic use	4%

SCHEDULE 'D'

[See clause (d) of sub-section (1) of section 5]

Goods Exempted from Tax

Sr. No.	Name of the Commodity
(1)	Agricultural implements manually operated or animal driven.

No. 4/5/2005-Fin(R&C) (65) dated 7-7-2009 published in O.G. Series I No. 15 dated 9-7-09 (E.O.-I) and again omitted by the Notification No. 4/5/2005-Fin(R&C)(77) dated 4-5-2010 published in the O.G.(EO-2)) No. 5 dated 4-5-2010

¹⁷² Substituted vide Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in O.G. Series I No. 52 dated 31-3-2006

¹⁷³ Substituted vide Notification No. 4/5/2005-Fin(R&C)(82) dated 16-7-2010 published in the O.G. Series I No.16 dated 16-7-2010 (EO)

¹⁷⁴ Substituted vide Notification No. 4/5/2005-Fin(R&C)(23) dated 24-8-2006 published in O.G. Series I No.20 dated 24-8-2005 (EO-2)

¹⁷⁵ Substituted vide Notification No. 4/5/2005-Fin(R&C) (52) dated 6-6-2008 published in the O.G. Series I No.10 dated 6-6-2008 (E.O.)

¹⁷⁶ Substituted vide Notification No. 4/5/2005-Fin(R&C)(34) dated 1-9-2006 published in the O.G. Series I No.22 dated 1-9-2006 (E.O.-3)

¹⁷⁷ Inserted vide Notification No. 4/5/2005-Fin(R&C)(50) dated 25-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008 (E.O.)

¹⁷⁸ Inserted vide Notification No. 4/5/2005-Fin(R&C)(65) dated 7-7-2009 published in the O.G. Series I No.15 dated 9-7-2009 (EO-1)

¹⁷⁹ Inserted vide Notification No. 4/5/2005-Fin(R&C)(65) dated 7-7-2009 published in the O.G. Series I No.15 dated 9-7-2009 (EO-1)

¹⁸⁰ Inserted by the notification dated 4-5-2010 and substituted by the Notification No. 4/5/2005-Fin(R&C)(81) dated 16-7-2010 published in the O.G. Series I No. 16(E.O.) dated 16-7-2010

(2)	Aids and implements used by handicapped persons.
¹⁸¹ (¹⁸² 2A)3	All bangles (except those made of precious metals)
¹⁸³ (2B)4	Animal feed to include supplement and husk of pulses (concentrates and additives) wheat bran and de-oiled cake.
(3)5	Aquatic feed, poultry feed and cattle feed including grass, hay and straw.
(4)6	Bamboo mattings.
(5)7	Betel leaves.
¹⁸⁴ (5A)8	Bicycles, tricycles, cycle rickshaw and parts, tyres and tubes thereof.
(6)9	Bread.
(7)10	¹⁸⁵ [Books, periodicals and journals including maps, charts and globes].
¹⁸⁶ (7A)11	Carry Bags made of jute or paper;
¹⁸⁷ (7B)12	Chalk stick
(8)13	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi.
(9)14	Charcoal.
(10)15	Coarse grains other than paddy, rice and wheat.
(11)16	Condoms and contraceptives.
(12)17	Cotton and silk yarn in hank.
(13)18	Coconut fibre.
(14)19	Coconut in shell and separated kernel of coconut other than copra.
(15)20	Curd, Lassi, butter milk and separated milk.
(16)21	Earthen pot.
(17)22	Electrical energy.
¹⁸⁸ (17A)23	Exercise book, graph book and laboratory note book.
(18)24	¹⁸⁹ [Firewood except casurina and eucalyptus timber].
(19)25	¹⁹⁰ [Fishnet, fishnet fabrics including fishnet twine and ropes, fish seeds, prawn/shrimp seed, fishing requisites other than fishing boats (mechanised and non-mechanised).
(20)26	¹⁹¹ [Flour atta, maida, suji and besan].
(21)27	Fresh milk and pasteurized milk.
(22)28	Fresh plants, saplings and fresh flowers.
(23)29	Fresh vegetables and fruits.
¹⁹² (23A)	[omitted].

¹⁸¹ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

¹⁸² Serial Nos. 3 to 68 substituted in place of bracket Nos. vide Notification No. 4/5/2005-Fin(R&C)(66) dated 7-7-2009 and published in O.G. Series I No. 15 dated 9-7-2009 (EO-1)

¹⁸³ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

¹⁸⁴ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

¹⁸⁵ Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁸⁶ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

¹⁸⁷ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

¹⁸⁸ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

¹⁸⁹ Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

¹⁹⁰ Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

¹⁹¹ Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

(24)30	Ginger and garlic.
¹⁹³ (24A)31	Goods taken under customs bond for re-export after manufacturing or otherwise.
(25)	¹⁹⁴ [omitted]
¹⁹⁵ (25A)32	Gur and jaggery
(26)33	Human blood and blood plasma.
(27)34	¹⁹⁶ [Husk, bran of cereals and groundnut husk.]
(28)35	Indigenous handmade musical instruments.
(29)36	Idols made of clay and clay lamps.
(29A)37	Items covered by PDS (except kerosene)
¹⁹⁷ (29B)38	Kirpan
(30)39	Kumkum, bindi, alta and sindur.
¹⁹⁸ (30A)40	‘Khadi’ garments/goods and made-ups. <i>Explanation:</i> For the purpose of this entry ‘Khadi’ means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarns.
(31)41	Leaf plates and cups.
(32)42	Meat, fish, prawn, and other aquatic products when not cured or frozen; eggs and livestock and animal hair.
¹⁹⁹ (32A)43	Misry, patasha as a part of prasad.
(33)44	National flag.
(34)45	Organic manure.
(35)46	Non judicial stamp paper sold by Government Treasuries; postal items, like envelope, post card, etc., sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form.
(36)47	Paddy, rice, wheat and pulses.
²⁰⁰ (36A)48	Papad
²⁰¹ (36B)	(omitted)

¹⁹² Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3) and thereafter vide Notification No.4/5/2005-Fin(R&C)(50) dated 25-4-2008 Pub. In O.G. Series I No. 4 dt.28-4-2008 (Ext.) omitted.

¹⁹³ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁹⁴ Omitted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁹⁵ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁹⁶ Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁹⁷ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

¹⁹⁸ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

¹⁹⁹ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

²⁰⁰ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

²⁰¹ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated

(37)49	Plantain leaves.
²⁰² (37A)50	Plastic footwear costing less than Rs. 200.
(38)51	Poha, murmura and lai.
²⁰³ (38A)52	Prasadam by religious institutions.
²⁰⁴ (38B)53	Rakhi
(39)54	Raw wool.
²⁰⁵ (39A)55	Religious pictures not for use as calendars.
(40)56	Semen including frozen semen.
²⁰⁶ (40A)57	Salt(branded or otherwise)
²⁰⁷ (40B)58	Sacred thread commonly known as yagnapobit.
(41)59	²⁰⁸ [Seeds of all types other than oil seeds]
²⁰⁹ (41A)60	Sewing machine, its parts and accessories.
(42)61	Silk worm laying cocoon and raw silk.
(43)62	Slate and slate pencils.
(44)63	Sugar (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
(45)64	Tender green coconut.
(46)65	Textile fabrics (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957(58 of 1957).
(47)	²¹⁰ [omitted]
²¹¹ (47A)66	Unmanufactured tobacco covered under heading No. 24.01 of Chapter 24 of the

30-3-2007(EO-3) and thereafter vide Notification No. 4/5/2005-Fin(R&C)(50) dated 25-4-2008 Pub. In O.G. Series I No. 4 dt.28-4-2008 (Ext.) omitted.

²⁰² Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3) and thereafter entry substituted vide Notification No. 4/5/2005-Fin(R&C)(49) dated 27-3-2008 published in the O.G. Series I No. 52 dated 27-3-2008

²⁰³ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

²⁰⁴ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

²⁰⁵ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

²⁰⁶ Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

²⁰⁷ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

²⁰⁸ Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

²⁰⁹ Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

²¹⁰ Omitted by the Notification No. 4/5/2005-Fin(R&C)(41) dated 19-4-2007 published in the O.G. Series I No. 3 dated 19-4-2007(EO)

²¹¹ Inserted by the Notification No. 4/5/2005-Fin(R&C)(43) dated 29-11-2007 published in the O.G. Series I No. 35 dated 29-11-2007(EO)

	First Schedule appended to the Central Excise Tariff Act, 1985 (5 of 1986) and Beedies.
(48)	²¹² [omitted].
(49)67	
²¹³ (50)68	Sales effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa to the members of the Armed Forces, Civilian Personnels, paid from the Defence Estimates and to Ex-service Personnel stationed in Goa, either directly through retail outlet or through canteen stores other than liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them, television sets and antennas, television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players, video cassettes, audio cassette players and recorders, disc players and components, parts and accessories of any of them, electrical and electronic instruments, apparatus and appliances, domestic electrical appliances; motor vehicles, motor cycles, motor scooters, motorettes and three wheelers, cell phones and parts and components thereof; DVD, CD, DTH, parts and components thereof; Computers and parts and accessories thereof.
²¹⁴ (69)	(Omitted)
²¹⁵ 70	Liquified petroleum gas for domestic use.”

²¹⁶ SCHEDULE ‘E’

[See sub-section (1) of section 7]

Sr. No.	²¹⁷ [Class of dealer]	Limit of turnover	Rate of composition
1	2	3	4
²¹⁸ 1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
3.	Hotel, restaurant, eating house, refreshment room, boarding establishment serving food and non-alcoholic beverages; other than starred category hotel, including establishment serving fast food	Rs. 80 lacs	4%

²¹² Omitted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

²¹³ Inserted by the Notification No. 4/5/2005-Fin (R&C)(29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

²¹⁴ Omitted by Not. No. 4/5/2005-Fin (R&C)(58) dtd. 29-1-2009 published in O.G. Series I No. 44 dtd. 29-1-2009.

²¹⁵ Inserted by the Notification No. 4/5/2005-Fin (R&C)(81) dated 16-7-2010 published in the O.G. Series I No. 16 (E.O.) dated 16-7-2010

²¹⁶ Entries of S. No. 1 to 6 of the Schedule “E” lastly substituted by the Notification No. 4/5/2005-Fin(R&C) (67) dated 7-7-2009 published in the Official Gazette, Series I No.15 dated 9-7-2009 (E.O.)

²¹⁷ Substituted by the Amendment Act 15 of 2005.

²¹⁸ Substituted by the Notification No. 4/5/2005-Fin (R&C) (67) dated 7-7-2009 published in the Official Gazette, Series I No. 15 dated 9-7-2009 (E.O.)

4.	Hotel including Bar and Restaurant, serving food, alcoholic and non-alcoholic beverages	Rs. 80 lacs	8%
5	Works contractor other than importer	Rs. 80 lacs	4%
6	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department	Rs. 10 lacs	Rs. 25000/- per year.

Explanation: The turnover of sales indicated against entries at Sr. No. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

SCHEDULE 'F'

[See sub-section (1) of section 11 and section 12]

TAX INVOICES, CREDIT NOTES AND DEBIT NOTES

(1) A tax invoice as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

- (a) the words "tax invoice" written in a prominent place;
- (b) the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;
- (c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
- (d) the individualized serial number and the date on which the tax invoice is issued;
- (e) a description of the goods of service supplied and the date on which the supply is made;
- (f) the quantity or volume and the unit price of the goods supplied; and
- (g) the rate and total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of tax.

²¹⁹[(h) signature of the dealer or person so authorized to issue the tax invoice.]

(2) A credit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

- (a) the words "credit note" in a prominent place;
- (b) the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;
- (c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
- (d) the date on which the credit note was issued;
- (e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;
- (f) a brief explanation of the circumstances giving rise to the issuing of the credit note; and
- (g) information sufficient to identify the taxable supply to which the credit note relates.

²²⁰[(h) signature of the dealer or person so authorized to issue the credit note.]

²¹⁹ Inserted by the Amendment Act 15 of 2005.

²²⁰ Inserted by the Amendment Act 15 of 2005.

(3) A debit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

- (a) the words “debit note” in a prominent place;
- (b) the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;
- (c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
- (d) the date on which the debit note was issued;
- (e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;
- (f) a brief explanation of the circumstances giving rise to the issuing of the debit note; and
- (g) information sufficient to identify the taxable supply to which the debit note relates.

²²¹[(h) signature of the dealer or person so authorized to issue debit note.]

²²²SCHEDULE ‘G’

[See sub-section (1) of section 9]

List of Goods on which No Input Tax Credit is admissible

Sr. No.	Name of the Commodity
(1)	(2)
(1)	Aviation spirit, Aviation turbine fuel and A. V. Gas other than covered by entry 34 of Schedule ‘B’.
(2)	High Speed Diesel Oil (HSD).
(3)	Light Diesel Oil (LDO).
(4)	Motor spirit which is commercially known as petrol including, ethanol blended petrol.
(5)	Furnace Oil
(6)	Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil, Liquefied Petroleum Gas, substitute furnace fuel including low sulphur heavy stock, Naphtha and Lubricating Oil and Grease
²²³ (7)	Lotteries including online lotteries

Secretariat Annexe,
Panaji, dated 31st March, 2005.

V. P. SHETYE,
Secretary to the Government of Goa,
Law Department (Legal Affairs).

GOVERNMENT OF GOA

²²¹ Inserted by the Amendment Act 15 of 2005.

²²² Scheduled amended vide Notification No. 4/5/2005-Fin(R&C)(68) dated 7-7-2009 published in the O.G. Series I No. 15 (Extraordinary) dated 9-7-2009

²²³ Inserted w.e.f. 16-03-2006 vide Not. No. 4/3/2006 Fin(R&C)(1) published in the O.G. Series I No. 50 dtd 16-03-2006.

Department of Finance

(Rev. & Cont.)

Notification—
4/5/2005-Fin(R&C) (2)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa Value Added Tax Rules, 2005.

(2) They shall come into force on such date as the Government may, by notification, in the Official Gazette, appoint.

2. Definitions.— (1) In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005);

(b) “Additional Commissioner of Commercial Taxes” means a person appointed as Additional Commissioner under sub-section (2) of section 13 of the Act;

(c) “Appellate Authority” means the Additional Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial Taxes or such other officer not lower than a Junior Scale Officer of Goa Civil Service, appointed by the Government as Appellate Authority;

(d) “Appropriate Assessing Authority” means,—

(i) in relation to any particular dealer, the Assistant Commissioner of Commercial Taxes or the Commercial Tax Officer, or the Assistant Commercial Tax Officer, within whose jurisdiction the dealer’s place of business is situated;

(ii) in relation to a dealer who has more than one place of business in the State of Goa, Assistant Commissioner of Commercial Taxes or the Commercial Tax Officer or the Assistant Commercial Tax Officer, within whose jurisdiction the Head Office of such business is situated in the State of Goa;

(iii) in relation to non-resident dealer, as defined in clause (t) of section 2 of the Act, the Commercial Tax Officer or the Assistant Commercial Tax Officer, nominated by the Commissioner for the purpose:

Provided that the Assistant Commissioner of Commercial Taxes, Commercial Tax Officer or the Assistant Commercial Tax Officer posted in the office of the Commissioner shall be the Appropriate Assessing Authority in respect of such dealers and for such purposes including registration, assessment, re-assessment, recovery, enforcement, etc., as the Commissioner may, by a special or general order, specify;

(e) “appropriate Government treasury” means any treasury or taluka sub-treasury or

the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary or any bank so notified by the Government, 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 State²²⁴[and includes cyber treasury so notified by the Government.];

(f) “Assistant Commissioner of Commercial Taxes” means a person appointed as Assistant Commissioner by the Government under sub-section (2) of section 13 of the Act;

(g) “Assistant Commercial Tax Officer” means a person appointed as Assistant Commercial Tax Officer by the Government under sub-section (2) of section 13 of the Act;

(h) “Commercial Tax Officer” means a person appointed as Commercial Tax Officer by the Government under sub-section (2) of section 13 of the Act;

(i) “Commercial Tax Inspector” means a person appointed as Commercial Tax Inspector by the Government under sub-section (2) of section 13 of the Act;

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

(k) “month” means a calendar month;

(l) “prescribed authority” means an Officer of the Commercial Taxes Department, appointed as to carry out the purposes of the Act or these rules;

(m) “return period” means the period for which the returns are to be furnished by a dealer under these rules;

(n) “Sale Bill or Cash Memorandum” means a bill issued by a dealer in support of his sale and which is not a Tax Invoice;

(o) “sales tax practitioner” means a person enrolled in accordance with these rules as sales tax practitioner;

(p) “Schedule” means Schedule appended to these rules;

(q) “section” means section of the Act;

(r) “Tax Invoice” means an invoice issued by one registered dealer to another registered dealer in respect of sales made by him within the State, of goods taxable under the Act;

(s) “TIN” means the Tax-Payers Identification Number;

(t) “VAT” means Value Added Tax;

(u) “warehouse” means any enclosure, building or vessel in which any person or dealer keeps stock of goods for sale or resale or for consumption.

(2) Words and expressions used in these rules and not defined but defined in the Act

²²⁴ Inserted vide Notification No. 4/5/2005-Fin (R&C)(56) dated 30-12-2008 published in the O.G. Series I No. 39 dated 31-12-2008 (EO)

shall have the same meaning respectively assigned to them under the Act.

3. Tax period.— The tax period for every registered dealer, other than those opting for payment of composition of tax under section 7 of the Act, shall be one calendar month or with reference to any particular dealer, such period as may be specified by the Appropriate Assessing Authority.

4. Determination of taxable turnover.— (1) For the purpose of determining the turnover of sales of goods for levying tax under sub-section (1) of section 5 of the Act, the following deductions shall be allowed from total turnover,—

- (a) turnover of sales of goods on which no tax is leviable under the Act;
- (b) turnover of sales of goods which has been exempted from tax;
- (c) which have been taken place in the course of inter-state trade within the meaning of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or in the course of import of the goods into or export of the goods out of the Territory of India within the meaning of section 5 of the said Central Sales Tax Act, 1956;
- (d) the sale price of the goods returned to the dealer by the purchaser within a period of six months from the date of delivery thereof;
- (e) sales made outside the State of goods stock transferred/consigned to other States;
- (f) sales through local agents (registered dealer) on behalf of the principal.

(2) A registered dealer may in respect of any sale effected by him to unregistered dealer or consumer on which tax is payable by him and where he has not separately collected any amount by way of tax or has not otherwise deducted from the aggregate of sale-prices any amount by way of tax, deduct from the sale price of the goods the amount arrived at by applying the following formula:—

$$\text{Amount of tax} = \frac{\text{Rate of tax} \times \text{aggregate of sale-prices}}{100 \text{ plus rate of tax}}$$

Explanation:— where the turnover of a dealer is taxable at different rates the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax.

²²⁵ **[4A. Determination of sale price in respect of Works Contract.**— In case of transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract, the sale price of such goods shall be determined by making deductions to the extent as specified in column (3) of the Table below for the Works contract as specified in corresponding entry in column (2) of the said Table.

TABLE

²²⁵ Inserted vide Notification No. 4/5/2005-Fin(R&C)(56) dated 30-12-2008 published in the O.G. Series I No. 39 dated 31-12-2008 (EO)

Sr. No.	Classification of works contract	Deduction in Percentage to be allowed for determining the sale price
(1)	(2)	(3)
1	In respect of road work, including asphaltting of road, construction of culverts, site gutters but excluding bridges.	30% of the gross receipts.
2	In respect of electrical works including building wiring & fittings, installation of sub-stations, transmission and distribution lines, control rooms, power grid stations, installation of high mast electric polls, illumination of bridges, illumination of urban and rural areas including installation of under ground cables, installation of generator sets, transformers and such other electrical works.	35% of the gross receipts.
3	In respect of construction of new buildings and erection of civil structures (temporary or permanent)	33% of the gross receipts.
4	In respect of renovation and maintenance of buildings	40% of the gross receipts.
5	In respect of painting works (internal and external)	50% of the gross receipts.
6	In respect of water supply and sanitation works, including providing and laying of conveying main or distribution of water supply lines and sanitation lines, construction of ground level reservoirs/overhead reservoirs, pumping stations, control valves and chambers, main hole chambers, improvement in water supply systems and sewage system, etc.	30% of the gross receipts.
7	In respect of construction of bridges	35% of the gross receipts.
8	In respect of irrigation and water resources projects, including construction of tube wells, ground water resources, projects, construction of dams, bandara, sluice gate, canals, development of spring, lakes, wells and agricultural bunds, etc.	35% of the gross receipts.
9	In respect of jobworks of processing or altering or adapting, where the goods consumed in such process cannot be separately measured.	70% of the gross receipts.
10	Annual maintenance contract (AMC)	80% of the gross receipts.
11	Any other works	30% of the gross receipts].

5. Reimbursement of tax to specialized agencies of UNO, etc.— Any specialized agencies of United Nation Organizations, etc. claiming reimbursement of tax under sub-section (1) of section 6 of the Act, shall submit their claim for such reimbursement to the Commissioner in Form VAT – XXIX alongwith the sale bill in original for the purchase of the goods from a registered dealer within a period of three months from the date of such purchase. No such claim for reimbursement shall be entertained if the amount of tax involved is less than Rs. 5000/- in any single transaction.

6. Composition of tax.— (1) Any registered dealer covered under Schedule ‘E’ to the Act may apply to the Appropriate Assessing Authority in Form VAT-XIII to compound

the tax assessable, within thirty days from the date of commencement of ²²⁶[financial year or from the date of commencement of validity of registration certificate, as the case may be]:

²²⁷[Provided that the Appropriate Assessing Authority may entertain an application for composition of tax filed by the dealer beyond said thirty days but not later than 60 days from the date of commencement of financial year or from the date of commencement of validity of registration certificate as the case may be, on payment of late fee of Rs.50/- per day of delay or a sum of Rs.1000/-, whichever is higher.

Provided further that upon an application made by the dealer to the Commissioner, the Commissioner may, by order, for reasons to be recorded in writing, direct the Appropriate Assessing Authority to entertain the application for composition of tax made after said sixty days but within one hundred and fifty days, from the date of commencement of financial year or from the date of commencement of the validity of registration certificate, as the case may be, on payment of late fee of Rs. 100/- per day of delay beyond said 60 days or a sum of Rs.5,000/-, whichever is higher, in addition to the late fee for the period specified in first proviso above. The dealer shall submit his application to the Commissioner alongwith application in Form VAT XIII and receipted copy of the challan in proof of payment of late fee and court fee stamps of the value specified in rule 46 towards processing fee.];

(2) The dealer shall not be eligible for composition of tax in case he—

(i) makes sales in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(ii) brings any goods in the State of Goa or to whom any goods are dispatched from any place outside the State;

(iii) makes consignment sale/stock transfers;

(iv) makes sales in the course of import of goods into or export of the goods out of the territory of India, within the meaning of section 5 of the said Central Sales Tax Act, 1956;

(v) receives any goods for sale on consignment basis or effects sales on behalf of the principal;

(vi) manufactures any goods for sale other than covered under ²²⁸[entries (3), (4) and (6)] of Schedule 'E' to the Act;

(vii) ²²⁹[is a non-resident dealer and]

²³⁰[(viii) exceeds the limit of turnover, specified in column 3 of Schedule 'E' to the Act at any time during the year]

²²⁶ Substituted vide Amendment Rules 2006 published in the Official Gazette Series, I No. 35 dated 30-11-2006

²²⁷ Substituted vide sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO)

²²⁸ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

²²⁹ Substituted vide Amendment Rules 2006 published in the Official Gazette Series I No. 35 dated 30-11-2006

²³⁰ Inserted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

(3) The Appropriate Assessing Authority upon scrutiny of application received from the dealer under sub-rule (1) and if it is found in order shall grant him the certificate in Form VAT-XIV.

(4) The permission so granted shall be valid initially for a period of one year and thereafter be renewed every year upon application in that behalf from the concerned dealer alongwith the declaration as regards to his turnover during the immediate preceding year. The application for renewal of the certificate shall be made within a period of 30 days from the date of expiry of the said certificate:

²³¹[Provided that the Appropriate Assessing Authority may entertain an application for renewal of certificate of composition of tax beyond said thirty days but not later than sixty days from the date of expiry of the said certificate, on payment of late fee of Rs. 50/- per day of delay or a sum of Rs. 1000/-, whichever is higher.

Provided further that upon an application made by the dealer to the Commissioner, the Commissioner may, by order, for reason to be recorded in writing direct the Appropriate Assessing Authority to entertain the application for renewal of the said certificate, made beyond sixty days, but within one hundred and fifty days from the date of expiry of said certificate, on payment of late fee of Rs. 100/- per day of delay beyond 60 days, or a sum of Rs. 5000/-, whichever is higher in addition to the late fee for the period specified in first proviso above. The dealer applying to the Commissioner for renewal of certificate of Composition of tax shall make an application on plain paper and submit the receipted copy of the challan in proof of payment of late fee, the certificate issued to him by the Appropriate Assessing Authority and court fee stamps of the value specified in Rule 46 towards processing fees.].

(5) A dealer to whom a certificate of composition of tax in Form VAT – XIV has been granted if found covered any time during the year under any of the contingencies as stated in sub-rule (2) above, such certificate shall stand withdrawn from the date of such contingency.

The input tax credit on the stock held by the dealer on the date of such withdrawal shall be allowed to him in accordance with the provisions of sub-rule (1) of rule 7 of these rules.

(6) The payment of the amount of composition tax at the rate specified in Schedule 'E' to the Act shall be made by the respective dealer ²³²[every month in Form VAT-V in the appropriate Government treasury, within 25 days from the expiry of each month to which the payment relates].

(7) The dealer to whom the composition benefit has been granted, shall file return of his sales for every quarter in Form VAT-IV, within 30 days from the end of the quarter alongwith ²³³[copies of challans] acknowledging receipt of tax.

7. Input tax credit.— (1) An input tax credit claimed in respect of goods in hand at the time of registration shall be allowed if the dealer has an invoice or invoices proving

²³¹ Substituted vide sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(E0)

²³² Substituted vide Amendment Rules, 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

²³³ Substituted vide Amendment Rules, 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

that the goods were purchased by him within the State and within three months preceding the date of commencement of validity of registration certificate:

Provided that in working out the input tax credit, the purchases made during the period prior to the appointed day, if any, shall be excluded.

(2) ²³⁴ [Where a registered dealer manufactures any goods, the sales of which are taxable and exempt], the following conditions shall apply for arriving at the eligible input tax credit—

(i) where all the sales of a registered dealer for that tax period are taxable, the whole of the input tax may be claimed as a credit.

(ii) where only a part of the sales of a registered dealer for any tax period is taxable, the amount of input tax credit shall be worked out in proportion of taxable turnover to the turnover of sales of goods on the purchases of which input tax credit is claimed.

(iii) Where a registered dealer makes sale of taxable goods, exempt goods and exempt transaction in a tax period, he shall make the calculation of input tax credit in proportion to such sales. Input tax credit in respect of stock transfers will be subject to the provisions of sub-section (3) of section 6 of the Act.

Explanation:— “exempt transactions” means stock transfers and consignment sales.

(3) ²³⁵ [(i) No input tax credit shall be available to the purchasing registered dealer in respect of purchases made by him on the strength of sale bill or cash memorandum.

(ii) No input tax credit shall be available to the purchasing registered dealer in respect of purchases made from outside the State.

(iii) No input tax credit shall be available to the registered dealer in respect of exempt sales].

(4) Invoice to be issued by industrial unit covered under the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003 or under the modified or replaced new Scheme, shall be termed as “Restrictive Tax Invoice” and input tax credit admissible against such purchases shall be governed as per relevant condition in the said scheme.

8. Input tax credit on stock held on the appointed day.— (1) If on the appointed day a registered dealer has in stock goods, other than capital goods, on which sales tax has been paid under the earlier law, he shall make a declaration to the Appropriate Assessing Authority in the form to be notified by the Commissioner and submit the total value of stock of goods held on the appointed day which shall entitle him to claim input tax credit on the goods purchased on payment of tax under the earlier law.

(2) The conditions for claiming input tax credit on such stock shall be as under:-

(a) The dealer claiming input tax credit must be registered under the Act, on the appointed day.

²³⁴ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

²³⁵ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

(b) A claim for input tax credit must be made in the form to be notified by the Commissioner within thirty days from the appointed day, however, on an application from the dealer the Appropriate Assessing Authority may allow such claims beyond thirty days for good and sufficient reason but not later than sixty days from the appointed day.

(c) The dealer should submit to the notified authority an inventory of such goods held by him on the day immediately preceding the appointed day along with his application as required under clause (b) above.

(d) Where documentary evidence of sales tax charged is available, the value on which the sales tax is calculated shall be used as the basis for claiming the input tax credit and in case such purchases are inclusive of tax that is second sale where tax amount is not separately shown, the value of such stock shall be reduced by ten per cent. and on such reduced stock net of tax shall be determined by applying the following formula:

$$A = \frac{B \times 100}{100 + R}$$

where 'A' is value of stock exclusive of tax

'B' is value of stock including tax

'R' is rate of tax under the earlier law

The tax rate for the purpose of calculation of input tax credit being applied to that value shall be the rate of sales tax specified in the earlier law for the said goods or the rate applicable under the Act, whichever is lower. For the purpose of this sub-clause the goods purchased by the registered dealer during the last 12 months preceding to the appointed day shall be eligible for claiming the input tax credit;

(e) If the purchases are made locally availing concessional rate of tax under section 10A of the Goa Sales Tax Act, 1964, for the purpose of calculation of input tax credit of such goods in stock on the appointed day shall be allowed at such concessional rate.

9. Refund in case of export.— (1) A dealer whose sales are in the course of export out of territory of India within the meaning of sub-section (1) and sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall furnish an application in Form VAT- XXVI to the Appropriate Assessing Authority for claim of refund of input tax paid by him, alongwith the return in Form VAT-III.

(2) The Appropriate Assessing Authority shall verify the correctness of the claim of such refund and on being satisfied, shall issue the refund voucher in Form VAT- XII which shall be credited to the declared bank account of the dealer in the manner specified under rule 30 within three months from the date of filing of application claiming the refund.

²³⁶ [Provided that no refund exceeding rupees fifteen lacs shall be made without prior approval of the Commissioner.]

²³⁶ Inserted vide sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO)

(3) Interest due, if any, on refunds as provided under sub-section (2) of section 33 of the Act, shall be paid to the dealer alongwith the principal amount in the manner as provided in rule 30.

²³⁷**[9A. Refund of input tax credit exceeding tax liability.—** (1) When there is any unadjusted input tax credit exceeding tax liability whereby a dealer is entitled for refund of tax, the Appropriate Assessing Authority shall proceed to refund such amount to the person concerned by issue of refund voucher in Form VAT-XII and by crediting the amount to the bank account declared by the dealer in the manner specified in rule 30, within three months from the date of filing of the last quarterly return of the respective financial year or from the date of filing of an application claiming such refund by the dealer, whichever is later.

(2) Interest due, if any, on refunds shall be paid as provided in sub-section (2) of section 33 of the Act, alongwith the principal amount, in the manner as provided in rule 30.]

10. Particulars of sale bill or cash memorandum.— (1) A sale bill or cash memorandum as specified in section 11 of the Act, issued by a registered dealer where the value of the goods sold is in excess of one hundred rupees, or a registered dealer selling non-taxable goods or registered dealer selling goods in the course of inter-state trade or commerce or in the course of export out of the territory of India or import into the territory of India, shall contain the following details.—

- (a) a consecutive serial number with date of sale;
- (b) the name, address and registration number of the selling dealer and ;
- (c) a description of the goods with its value.

(2) A sale bill shall be issued in duplicate, even where it is generated by any electronic or mechanical device, a copy marked “original” shall be delivered to the buyer and the duplicate copy be retained by the registered dealer.

11. Credit and Debit notes.— (1) Credit note or Debit note specified under section 12 of the Act shall be issued within a period of six months from the date of original sale or purchase.

(2) It shall contain the particulars as specified in Schedule “F” to the Act and with consecutive serial number and the number and date of the relevant tax invoice.

(3) In case goods are returned within the time specified, the claim for adjustment shall be allowed with reference to the year under which respective sales or purchases are made.

12. Raising objection as to the jurisdiction of any officer or person.— An application raising an objection as to the jurisdiction of any officer or person, as provided under sub-section (7) of section 13 of the Act, shall be made to the concerned officer in Form VAT-XXXI and shall be submitted in duplicate bearing fees in the form of court fee stamps of the amount as prescribed in rule 46.

²³⁷ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

On receipt of the application the concerned officer or person whose jurisdiction has been challenged shall submit the same to the Commissioner with his comments within 10 days from the date of receipt thereof.

The Commissioner shall dispose of such application within a period of 60 days after giving the applicant a reasonable opportunity of being heard.

13. Subordination of Officers.— For the purpose of sub-section (8) of section 13 of the Act, the subordination of Officers and persons shall be as follows, that is to say,—

(a) The Additional Commissioner of Commercial Taxes shall be subordinate to the Commissioner;

(b) The Assistant Commissioner of Commercial Taxes shall be subordinate to the Additional Commissioner of Commercial Taxes;

(c) Any other Officers or persons appointed under sub-clause (b) of sub-section (2) of section 13 of the Act, shall be subordinate to the Additional Commissioner of Commercial Taxes and Assistant Commissioner of Commercial Taxes.

14. Registration of dealers.— (1) An application for registration by a dealer under sub-section (2) of section 18 of the Act shall be made in Form VAT-I hereto within 30 days from the date of commencement of liability to pay tax under the Act, to the Appropriate Assessing Authority. An application for registration under sub-section (3) of section 18 shall also be made in Form VAT-I hereto.

²³⁸[Provided that the dealer who is liable to pay tax under the provisions of clause (i) of sub-section (1) of section 3 of the Act, and has not made an application for registration as aforesaid in Form VAT-I hereto, shall make such application within 60 days from the appointed day.]

(2) The registration and the renewal fees as specified in second Schedule appended to these rules shall be paid by challan in Form VAT-V hereto in the appropriate Government treasury. Receipted copy of the challan thereof shall be submitted alongwith the application. An application for renewal of registration certificate shall be made as per the provisions provided in Rule 16.

(3) Provisions of sub-rule (1) and (2) above, shall also be applicable to any dealer making application for registration after succession of any business registered under the Act:

Provided that the registration fee of equal amount shall be payable on such application as paid by the preceding dealer, immediately before such registration.

(4) An application for registration shall be made, signed and verified in the case of a business owned by,—

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;

(b) a firm, by partner thereof;

²³⁸ Inserted by the Amendment First Amendment Rules, 2005.

(c) a Hindu Undivided Family, by the Karta or an adult male member thereof;

(d) a body corporate (including a company, co-operative society or a corporation or local authority) by a director, manager, secretary or principal officer thereof or by a person duly authorised to act on its behalf;

(e) an association of individuals to which clause (b), (c), or (d) does not apply, by the principal officer, or the person managing the business;

(f) the Government, by a person duly authorised to act on its behalf.

²³⁹ [(5) (i) The employer effecting deduction of tax at source as required under sub-section (1) of section 28 of the Act, shall apply for registration to the Appropriate Assessing Authority in the prescribed Form VAT-XXIV hereto within 30 days from the date when the first payment is made to the contractor against execution of any works contract. No registration/renewal fee shall be payable on such application.

(ii) If the application for registration is filed after expiry of the time specified hereinabove, the employer shall first deposit the amount of tax deducted at source and due in respect of the period upto the date of filing of the application, in the Government treasury and apply for condonation of delay. The Appropriate Assessing Authority may, for good and sufficient reasons to be recorded in writing, condone the delay and grant the certificate of registration.]

15. Grant of registration certificate.— (1) The Appropriate Assessing Authority, on making such enquiries as it may think necessary and on being satisfied of the genuineness of the information furnished and on ascertaining that the registration fee as specified in the second Schedule hereto has been paid, he shall register the dealer and shall issue a certificate of registration in Form VAT-II.

(2) In the case of an employer effecting tax deduction at source, the registration certificate shall be issued in Form VAT-XXV hereto which certificate shall be valid for the year in which it is issued or upto such period as specified therein.

(3) The certificate of registration issued to the dealer,—

(a) shall take effect or be valid from the date of commencement of liability to pay tax if application for registration is made within the period specified in sub-rule (1) of Rule 14, or

(b) shall take effect or be valid from the date on which the application has been filed with the Appropriate Assessing Authority, if such application is made after the expiry of the aforesaid period:

(c) shall take effect in case of an application under sub-section (3) of section 18 of the Act, from the date of application or from such further date as the Appropriate Assessing Authority may by Order fix:

Provided that in case of an employer effecting deduction of tax at source, the certificate shall take effect or be valid from the date on which the deduction of tax at

²³⁹ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

source is made or contractor's account is credited towards the payment of such deduction, whichever is earlier;

(4) The registration certificate initially issued shall be valid for a period of three years except for registration certificate issued to person or dealer making application under sub-section (3) of section 18 of the Act, which shall be valid for the year in which it is granted or for such further period not exceeding one year.

(5) Any registered dealer may obtain from the Appropriate Assessing Authority, on payment of fee of Rs.100/- and on production of receipt thereof from a Government treasury, a duplicate copy of any registration certificate issued to him and which may have been lost/destroyed/defaced.

16. Renewal of certificate of registration.— (1) An application for renewal of registration certificate except voluntary registration shall be made on plain paper at least one month prior to the expiry of the period for which it was issued or earlier renewed. A receipted copy of the challan in proof of payment of renewal fees as specified in the second Schedule appended to these rules shall accompany the application for renewal.

(2) The Appropriate Assessing Authority on receipt of the application shall renew the certificate of registration for a period of three years, making necessary endorsement thereto or issue him a letter stating that the certificate of registration stands renewed for specified period which will form part of the certificate of registration originally issued.

(3) The renewal fees paid in excess, if any, shall be refunded to the dealer concerned by issue of refund voucher in Form VAT- XII. However, before proceeding to refund the said amount to such dealer, the Appropriate Assessing Authority shall first verify if any amount being due by the dealer is left unpaid by him and in such case shall adjust by issue of an order in Form VAT-XVI, the amount to be refunded towards the amount due from the dealer on the date of adjustment. If the amount of refund is less than Rs. 100/- no refund voucher shall be issued but the amount shall be adjusted or be considered for being adjusted in subsequent years.

17. Cancellation of registration certificate.— (1) When any registration certificate is required to be cancelled under sub-section (8) of section 18 of the Act, the dealer shall apply to the Appropriate Assessing Authority within 30 days from the date of occurrence of the event necessitating cancellation.

Where:—

(i) a dealer has discontinued, transferred or otherwise disposed of his business, the Appropriate Assessing Authority on being satisfied about the correctness of the fact he shall order the cancellation of registration certificate with effect from the date of discontinuance or transfer or disposal of the said business, as the case may be.

(ii) (a) the turnover of sales of a registered dealer during any year has not exceeded the relevant limit specified under sub-section (4) of section 3 of the Act, he shall make an application for cancellation of registration certificate to the Appropriate Assessing Authority together with a statement of his turnover of sales of immediately preceding year within 30 days from the close of the year. The Appropriate Assessing Authority

may either order the cancellation of registration certificate or specify further period not exceeding one year for continuation of the said registration certificate.

(b) The dealer whose further period has been specified by the Appropriate Assessing Authority under clause (a) and he is satisfied that the dealer is not liable to pay tax under section 3 of the Act, he shall order the cancellation of registration certificate with effect from the date of expiry of the further period specified under clause (a) and the liability of the dealer to pay tax under sub-section (4) of section 3 shall cease with effect from the said date.

2. (a) The registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and held by the dealer on the day immediately preceding the appointed day and which is deemed to be a certificate of registration issued under the Act for the purposes of clause (b) of sub-section (1) of section 87 of the Act, shall be deemed to have been cancelled from the date of commencement of validity of the fresh registration certificate issued under the Act.

(b) The registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and held by the dealer on the day immediately preceding the appointed day and which is deemed to be a certificate of registration issued under the Act for the purposes of clause (b) of sub-section (1) of section 87 of the Act, shall be cancelled from the appointed day on application from the dealer for such cancellation.

(c) The certificate of registration issued or application received under sub-section (3) of section 18 of the Act, shall be deemed to have been cancelled from the date of expiry of its validity.

(3) (a) When the Appropriate Assessing Authority is satisfied at any time with any reason other than that referred to in sub-rule (1) and (2) above that, the certificate of registration of any dealer requires cancellation, he shall, for reasons to be recorded in writing, and after giving the dealer an opportunity of being heard, cancel the registration certificate with effect from such date as may be specified in the order and the liability of the dealer to pay tax shall cease with effect from the said date.

(b) (i) Every dealer whose registration is cancelled otherwise than on the basis of application, shall surrender the certificate of registration to the Appropriate Assessing Authority within seven days from the date of communication to him of the order of cancellation.

(ii) If the dealer fails to surrender his certificate of registration as provided in clause (i) above, the Appropriate Assessing Authority, may, by an order in writing and after giving the dealer an opportunity of being heard, impose upon the dealer a penalty not exceeding Rs. 25/- for every day of default.

(4) If cancellation of certificate of registration has been ordered as a result of closure of business or deemed to have been cancelled on expiry of its validity then the balance of input tax credit carried over as on the date of such cancellation shall not be eligible for refund.

(5) The order of cancellation of certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.

18. Cancellation of Registration certificate consequent on cancellation of certificate under the Central Sales Tax Act, 1956.— When the Appropriate Assessing Authority is satisfied that the registration certificate granted under the Central Sales Tax Act, 1956 (Act 74 of 1956), to a dealer has been cancelled, he shall cancel the certificate of registration granted under the Act to that dealer, provided that he had not otherwise become liable to pay tax under the Act. The cancellation shall take effect from the date on which the registration under the Central Sales Tax Act, 1956, is cancelled and the liability of the dealer to pay tax under the Act shall cease with effect from the said date.

19. List of Cancellation of Registration Certificate and its publication.— (1) The Appropriate Assessing Authority by the last day of July in each year, forward to the Commissioner, a list in duplicate and in alphabetical order, of all dealers whose registration is cancelled in the preceding year, and every such list shall contain the names and addresses of such dealers, their registration numbers and date of cancellation.

(2) In case of registration certificates which are deemed to have been cancelled under sub-rule (2) of Rule 17, no such publication shall be necessary.

(3) The Commissioner shall publish such list in the Official Gazette.

20. Information to be furnished regarding change in business, etc.— (1) The information required to be submitted under section 22 of the Act, shall be furnished by the registered dealer to the Appropriate Assessing Authority within 30 days of the occurrence of event stated in said section.

(2) If the information referred to in section 22 of the Act, relates to a branch of business located outside the jurisdiction of any Appropriate Assessing Authority, a copy of the information and of any order passed thereon, shall be forwarded to the Appropriate Assessing Authority within whose jurisdiction the branch is situated.

(3) When any registered dealer dies, his legal representative shall give intimation of the death to the Appropriate Assessing Authority within 30 days from the day of death of the dealer.

21. Amendment of the Certificate of Registration.— (1) When any registered dealer makes any report under section 22 as regards to,—

- (a) change in the name of his business;
- (b) changes the place of business or opens a new place of business or closes any one of the places of business;
- (c) is a firm and there is change in partnership or in the constitution of the firm without dissolution thereof;
- (d) is a trust and there is a change in the trustee thereof;
- (e) is a guardian of a ward and there is a change in the guardianship; or
- (f) for any other reasons whereof the certificate of registration requires amendment.

he shall submit his certificate of registration and copies thereof, as required to the Appropriate Assessing Authority, who shall make such enquiry or obtain such evidence as he may think fit and amend the certificate of registration.

(2) An amendment under the foregoing sub-rule shall be effective from the date of the contingency which necessitates the amendment, whether or not information in this behalf was furnished within the period specified under Rule 20.

(3) In case of a company, where two or more companies are to be merged or amalgamated by order of the Court or of the Order of the Central Government, the Appropriate Assessing Authority shall amend the certificate of registration effective from the date of such order.

(4) If the registered dealer fails to furnish the information as required under section 22 of the Act, the Appropriate Assessing Authority, on the basis of information which may have come to his notice otherwise, and if he is satisfied that there has been any of the changes covered under clauses (a) to (f) of sub-rule (1) and/or sub-rule (3) above, and the certificate or other records of the dealer maintained in his office requires amendment, he may, after giving the dealer an opportunity of being heard, by order, amend the certificate accordingly. For the purpose, the dealer shall submit the certificate of registration and copies thereof to the Appropriate Assessing Authority within the time specified in the order.

(5) If the dealer to whom certificate in Form VAT-II has been issued reports that any one or more additional places of business has or have been opened or closed, his certificate of registration shall be so amended by the respective Appropriate Assessing Authority and he shall be furnished a copy of the registration certificate for each additional place of business.

²⁴⁰[(5A)-(i) The dealer to whom the registration certificate is issued under sub-section (3) of section 18, on his becoming liable to pay tax under any other provisions of the Act, shall submit his certificate of registration to the Appropriate Assessing Authority for amendment accompanied with receipted copy of the challan in proof of payment of prescribed registration fees.

(ii) The Appropriate Assessing Authority, on being satisfied about the correctness of the fact, shall amend the certificate of registration accordingly and on effecting such amendment, the said certificate shall be deemed to have been issued in accordance with the provisions of sub-section (5) of section 18 of the Act.]

(6) All the amendments in the certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.

22. Declaration of the name of Manager of Business.— The declaration regarding the name of the person or persons who shall be deemed to be manager or managers of the dealer's business as required under sub-section (1) of section 23 of the Act, shall be submitted by the dealer to the Appropriate Assessing Authority, within a period of fifteen days from the date of such appointment. Further the signature(s) of such person(s) appointed should be duly attested by the Notary and the appointment should be supported by copy of the document including resolution, if any, passed under which the appointment is made.

²⁴⁰ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

23. Tax Returns.— (1) A return to be filed by a registered dealer under section 24 of the Act, other than those opted for composition of tax under section 7 of the Act, shall be in Form VAT-III and it shall be filed within 30 days from the end of quarter.

²⁴¹[Provided that the Commissioner may, for better compliance of the tax returns, by order, direct that the returns be accepted beyond said 30 days but not later than 60 days, from the end of quarter without payment of penalty, as special cases.].

(2) Notwithstanding anything contained in sub-rule (1), the Commissioner may fix monthly returns of sales for dealers or class of dealers and such returns shall be filed within 30 days from the end of the month.

(3) A return to be filed as specified in sub-rule (1) or sub-rule (2) above shall be accompanied by challan(s) in proof of payment of the tax in respect of each of the month in which net tax is payable. ²⁴²[In case the tax payment has been effected through cyber treasury so notified by the Government or through any other electronic system (e-payment) of payment available within the banks, notified by the Government, then such payment be listed in the returns as per the acknowledgments received for every e-payment. ²⁴³[].]

²⁴⁴[(3A)(i) The Government may, by notification published in the Official Gazette, specify the date and the dealer or class of dealers, who shall file their quarterly returns through electronic system, by such date, by availing a system code from the Appropriate Assessing Authority:

Provided that, any dealer who is not liable to file returns through electronic system as per clause (i) above, may, if he so desires, opt for filing his quarterly returns through electronic system by availing a system code from the Appropriate Assessing Authority.

(ii) A dealer liable or opting to file returns through electronic system shall enter the data in accordance with the instructions that are applicable for filing the returns through electronic system. The dealer may visit the Department's official website for more details. The returns shall indicate the details of payments of tax effected during a quarter. Wherever the tax payments are made physically, the duplicate copies of the challans showing payment of tax shall be filed with the Appropriate Assessing Authority, immediately, upon filing such returns.]

(4) The returns shall be submitted to the Appropriate Assessing Authority having jurisdiction over the dealer.

(5) In case of a registered dealer having more than one place of business, a consolidated return shall be submitted by the Head Office of the business to the Appropriate Assessing Authority and shall include the total sales of all the branches or places of business of such dealer in the State.

²⁴¹ Inserted vide Sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO).

²⁴² Inserted by the Fifth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO).

²⁴³ Omitted by the Eight Amendment Rules, 2010 published in the Official Gazette, Series I No. 33 dated 11-11-2010(EO).

²⁴⁴ Inserted by the Eight Amendment Rules, 2010 published in the Official Gazette, Series I No. 33 dated 11-11-2010(EO).

(6) Where a registered dealer effects closure of the business and applies for cancellation of registration certificate in the middle of the quarter or month, he shall file return for the period commencing from 1st day of the quarter or the month, as the case may be, till the date of closure thereof, within 15 days of such closure.

(7) If any dealer, having furnished returns under sub-section (1) or sub-section (2) of section 24, discovers any omission or incorrect statement, he may furnish a revised return as provided for in sub-section (3) of section 24 of the Act, before expiry of one year following the last date prescribed for furnishing the original return or before issue of assessment notice, whichever is earlier, and if such revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipted copy of the challan for the payment of differential amount of tax as provided in sub-section (3) of section 25. Such payment shall also include interest due on late payment as provided under sub-clause (a) of sub-section (4) of section 25 of the Act.

24. Tax payments.— (1) Every registered dealer having monthly tax liability exceeding rupees one lakh, other than those opted for composition of tax under section 7, shall pay the tax payable under the Act for every month within twenty days from the expiry of each month.

(2) In respect of the registered dealer, other than those opted for composition of tax under section 7, having monthly tax liability upto one lakh, the payment shall be made within thirty days from expiry of each month.

(3) All payments of tax under the Act shall be made in the appropriate Government treasury under challan in Form VAT-V.²⁴⁵[The dealer has option to effect payment either through cash mode or through cyber-treasury so notified by the Government or through any other electronic system of payment available within the bank notified by the Government.]

(4) Where any registered dealer submits the return in the prescribed form without a copy of the challan for having paid tax due or with payment of tax lesser than what is due, the Appropriate Assessing Authority shall issue a notice in Form VAT-VI to the registered dealer for the tax not paid. Such notice shall be deemed to be a demand notice and the registered dealer shall pay the said amount demanded within thirty days from the date of service of such notice alongwith the interest for delayed payment at the rate provided in clause (a) of sub-section (4) of section 25.

25. Certificate for tax deduction at source.— (1) The tax deducted at source referred to in sub-section (2) of section 28 of the Act shall be remitted as under:—

- (i) the employer effecting deduction of tax under sub-section (1) of section 28 of the Act, shall pay the tax deducted every month within the time as laid down under rule 24 into the appropriate Government treasury and every such remittance shall be accompanied by challan in Form VAT-XVIII hereto.
- (ii) The challan shall be filled in quadruplicate. The original shall be retained by the employer for records after making the payment. The duplicate shall be furnished by the employer to the Commissioner alongwith the statement specified in

²⁴⁵ Inserted by the fifth Amendment Rules 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO)

sub-rule (2) of this rule. The triplicate copy shall be retained by the Treasury and the quadruplicate copy shall be sent by the Treasury Officer to the Appropriate Assessing Authority.

(2) Issue of certificate for deduction of tax at source—

- (i) The certificate referred to in sub-section (3) of section 28 of the Act, shall be in Form VAT–VII hereto and it shall carry serial number and date and shall be signed by the employer effecting the tax deduction or his authorised representative.
- (ii) The certificate shall be issued within fifteen days from the end of the quarter during which the deduction is effected.
- (iii) Every such certificate shall be issued in quadruplicate. The original and the duplicate shall be made over to the contractor in respect of whom deduction is effected. The contractor shall furnish the original alongwith his return to the Appropriate Assessing Authority retaining the duplicate for his record. The employer shall retain the quadruplicate for his record and send the triplicate to the Commissioner with the statement in Form VAT–XXVII hereto within thirty days from the end of the quarter to which the statement relates.
- (iv) Every employer effecting tax deduction at source and issuing certificate in Form VAT–VII shall maintain proper record of certificates of tax deduction issued in Form–VAT XXVIII hereto which shall be open for inspection to the officers of Commercial Tax Department at all reasonable time. In case where records are maintained in electronic system, the Commissioner, may dispense with the maintenance of records in Form VAT–XXVIII, subject to such conditions as he may impose.

(3) Non-deduction of tax at source or deduction of tax at lower rate following conditions shall apply.

A works contractor executing works contract may make an application to the Commissioner seeking exemption from deduction of tax or deduction at lower rates by such authorities in respect of the works contracts executed, subject to the following conditions, namely:—

- (i) The works contractor is a registered dealer for a period of not less than 3 years;
- (ii) The works contractor is not in arrears of any tax or other amount due under the Act on the date of application;
- (iii) The works contractor is not a non-resident dealer;
- (iv) The application shall be made within 90 days from the date of the commencement of the works contract if he has commenced the works contract during the course of the year;
- (v) The works contractor proves to the satisfaction of the Commissioner, that, in respect of the works contract allotted, required tax will be deducted at source or has been deducted and deposited in the Treasury from the account of sub-contractor.

- (vi) The works contractor shall furnish such security as the Commissioner may demand;
- (vii) The exemption or reduction granted in the amount of deduction, is liable to be withdrawn forthwith, if the works contractor commits the default in filing the returns or in payment of tax payable under the Act within the time prescribed.

26. Intimation regarding PAN.— The dealer applying for registration under the Act shall intimate his Permanent Account Number under the Income Tax Act, 1961 (Central Act 43 of 1961), to the Appropriate Assessing Authority at the time of such application. If the dealer has obtained such number at any time after the application for registration under the Act is made, then he shall intimate the same to the Appropriate Assessing Authority within 30 days from the date of receipt of the same from the Income Tax Department. In case where application for PAN is made and no number is released, intimation for having applied for the same should be invariably given to the Appropriate Assessing Authority.

27. Assessments.— (1) If a registered dealer furnishes the return in respect of any tax period within the specified time and the return so furnished is found to be in order, it shall be accepted as self-assessed subject to adjustment of any arithmetical mistake apparent on the face of the said return:

Provided that the Commissioner may by order, issued within a period of sixty days after the close of each year specify the method for selection of assesseees for the purpose of detailed assessment upto 20% of the total number of such assessments or such other percentage as may be notified by the Government from time to time.

(2) Whenever the Commissioner makes an assessment of tax of a registered dealer under any of the clauses (a) or (b) or (c) of sub-section (2) of section 29 of the Act, he shall cause to serve a notice in Form VAT-VIII upon such dealer.

(3) After giving the dealer a reasonable opportunity of being heard, the Commissioner shall pass order of assessment which shall be recorded in writing in the Form VAT-X and where the Commissioner determines the turnover of a dealer at a figure different from that shown in the returns of sales submitted by the dealer, under the provisions of the Act and these rules, the order shall state briefly the reasons therefore, but failure to state reasons shall not affect the validity of the assessment order.

The order imposing penalty and/or the interest in respect of any period may be incorporated in the order of assessment relating to that period or a separate order may be issued for levy of such penalty and/or interest.

(4) The Appropriate Assessing Authority, when he thinks necessary to make assessment of tax of a dealer who has been found liable to pay tax in respect of any period but has failed to apply for registration as required under section 18 of the Act, then, he shall do so, by observing the procedure laid down in sub-rule (2) above.

(5) If the assessment made under this rule results in tax payable in excess of amount declared and paid alongwith the returns, then the Appropriate Assessing Authority shall

serve upon the dealer a notice in the Form VAT-XI directing the dealer to pay the excess amount demanded within the specified time which may not exceed sixty days from the date of service of such notice.

(6) When the copy of the challan acknowledging receipt of tax is furnished by the dealer or person from whom any amount is demanded under these rules, the Appropriate Assessing Authority shall cause to make necessary entries in the office record wherever necessary and shall place such copy of the challan in the respective case record of the dealer or other office record.

(7) If the assessment made under this rule results in excess input tax credit refundable to the dealer then such refund shall be granted in accordance with the procedure laid down in Rule 30.

(8) The Appropriate Assessing Authority may assess a registered dealer in respect of a part of the year for any other good and sufficient reason and shall record in writing the circumstances which necessitate the assessment, either before or at the time of proceeding to such assessment.

(9) If any dealer applies for cancellation of his registration certificate on the grounds of closure of business or change in the ownership or status of the business or any other specific reason, the Appropriate Assessing Authority shall assess the said dealer before cancellation of his registration certificate.

28. Provisional and protective assessment.— The procedure laid down under sub-rules (2) to (6) of rule 27 of these rules with such modifications as may be necessary shall apply to the assessment made under sections 30 and 32 of the Act.

29. Escaped assessment, re-assessment of tax, etc.— (1) If the Commissioner has reasons to believe that any turnover of sales of any goods chargeable to tax under the Act has, in respect of any period/year, escaped assessment or has been under-assessed, or assessed at a lower rate or allowed input tax credit in excess of what is admissible or that any deduction has been wrongly made in an order issued under section 29 of the Act, the Commissioner shall cause to serve upon the concerned dealer within the time specified in sub-section (1) of section 31 of the Act, a notice in Form VAT-IX and after giving him reasonable opportunity of being heard and making such enquiries as it considered necessary may proceed to assess or re-assess the amount of tax due from such dealer.

(2) The order of assessment or re-assessment referred to in sub-rule (1) shall be made in writing in Form VAT-X. Also, a notice in the Form VAT-XI, as referred to in rule 27, for demand of tax levied, interest and penalty imposed, if any, arising out of said orders shall be served upon the dealer.

30. Refunds.— (1) When any order of assessment under section 29 or re-assessment under section 31 or order of appeal under section 35 or under section 36 or under section 37 a review by Tribunal or under section 38 a revision by High Court or revision by Commissioner or rectification under section 41 results in input tax credit exceeding the tax liability whereby dealer is entitled for refund of tax, penalty or interest paid in excess of the amount due from him and the amount to be refunded does not exceed Rs. 50,000/-, the Appropriate Assessing Authority shall forthwith proceed to refund such amount to the person concerned by issue of refund voucher in Form VAT-XII for being credited to

the declared bank account of the dealer. However, before proceeding to refund such amount, the Appropriate Assessing Authority shall firstly verify that any amount being due by the dealer is left unpaid by him, in such case, shall adjust the amount to be refunded by issue of an order in Form VAT-XVI, towards the amount due from the dealer on the date of adjustment and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds fifty thousand rupees but does not exceed Rs. 2 lakhs, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner in charge of or having the jurisdiction over the wards, before proceeding to refund such amount. In cases where the Assistant Commissioner is himself Appropriate Assessing Authority, the sanction for refund shall be obtained from the Additional Commissioner of Commercial Taxes. For the said purpose, he shall submit the case record of the dealer to the Assistant Commissioner of Commercial Taxes stating full facts which has originated the refund. The Assistant Commissioner of Commercial Taxes upon examining the case shall order the sanction of refund and the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of Assistant Commissioner of Commercial Taxes and the refund shall be made in the manner as provided in sub-rule (1) above.

(3) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) and (2) above exceeds Rs. two lakhs or when any amount is unduly paid by the dealer, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Commercial Taxes before proceeding the refund of such amount. For the said purpose, he shall submit the case record of the dealer to the Additional Commissioner of Commercial Taxes stating therein full facts which originated the refund and upon receipts of the sanction order from the Additional Commissioner of Commercial Taxes, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of Additional Commissioner of Commercial Taxes, in the manner as provided in sub-rule (1) above.

²⁴⁶ [Provided that no refund exceeding rupees one crore shall be made without prior approval of the Commissioner.].

31. To whom appeal should be made.— An appeal against an order of assessment or re-assessment or any order raising demand passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner of Commercial Taxes (hereinafter referred to as “Appellate Authority”), except appeal against an order passed by the Assistant Commissioner of Commercial Taxes or against order with such monitory limit of disputed amount as may be fixed by the Government by order in writing, in which case, the appeal shall lie to the Additional Commissioner of Commercial Taxes (hereinafter referred to as “Appellate Authority”) and a second appeal against an order passed in appeal shall lie to the Tribunal.

32. How the memorandum of appeal shall be presented.— The memorandum of appeal shall be drawn up in duplicate in Form VAT-XVII and after being signed either by the dealer or person duly authorised by him in that behalf, file before or send by a registered post to the Appellate Authority or to the Tribunal, as the case may be.

²⁴⁶ Inserted vide sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO)

33. What should accompany the memorandum of Appeal.— (1) The memorandum of appeal when presented to the Appellate Authority shall bear court fee stamp of the amount specified in rule 46 and shall be accompanied by certified copy of the order appealed against. It shall be endorsed by the appellant or by the person duly authorised, as follows:—

(a) that the amount of tax assessed or re-assessed and the penalty, if any, imposed or the tax or penalty admitted to, be due, has been paid and;

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(2) The memorandum of appeal when presented to the Tribunal shall bear the Court fee stamps of the amount specified in rule 46 and shall be accompanied by a certified copy of the order appealed against and also by necessary documents in proof of payment of undisputed amount of tax or penalty or both that may be due as per appeal order passed by the Appellate Authority. It shall further be endorsed by the Appellant or person duly authorised that to the best of his knowledge and belief the facts set out in the memorandum are true.

34. Stay of disputed amount of tax.— (1) Pending the final decision of an appeal filed under sub-section (1) of section 35 of the Act, on an application from the appellant, the recovery of any tax assessed or re-assessed or penalty imposed under the Act and not admitted by the appellant to be due from him, shall be stayed, if so directed by the Appellate Authority and not otherwise, on such terms and conditions as may be specified in the direction.

(2) The Appellate Authority shall dispose of any stay application not later than ninety days from receipt of such application by giving the applicant an opportunity of being heard in the matter.

(3) The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements of rule 32 and 33 of these rules or being directed to furnish security, which may be decided by the Appellate Authority fails to comply with the requirements of the said rules or furnish security or for any other sufficient reasons:

Provided that when an application is summarily rejected on the ground other than non compliance of provisions of rules 32 and 33 or for non furnishing of security demanded, the reasons for such summary rejection should be stated in the order.

35. Hearing and recording of evidence.— If the appellate or revising authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties. He may call for necessary evidence as may be necessary to decide the appeal.

36. Application for revision or review.— (1) The application for review before the Tribunal shall be made within a period of thirty days from the date of order as provided under section 37 of the Act. However, the Tribunal may entertain such application beyond the period of thirty days, if the applicant satisfies the Tribunal that he had sufficient cause for not presenting the application within such period.

(2) The Tribunal upon receipt of such application shall issue a notice to be served on the applicant specifying the date and time for hearing and upon hearing shall make necessary order.

(3) When the Commissioner proposes to revise or review any order, on his own motion, under section 39 of the Act, he shall give the dealer as well as the Appropriate Assessing Authority or the Appellate Authority, as the case may be, an opportunity of being heard.

(4) When any order passed as a consequence of review or revision, results in extra dues payable by the dealer, he shall call the dealer to pay the difference in tax within a period of sixty days.

37. Order of higher authorities shall be binding on subordinate authority.— (1) The orders passed by the appellate or revising authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an authority shall supersede or modify, as the case may be, the initial order passed by the same authority.

(2) A copy of any order passed upon any appeal or order passed in revision/review shall be sent to the officer whose order forms the subject matter of the appeal or revision/review proceedings.

38. Review of orders.— (1) When the Tribunal constituted under section 14 or the Commissioner, reviews any order under section 37 or under section 39, the Tribunal or the Commissioner, as the case may be, shall record reasons thereof.

(2) when any Appropriate Assessing Authority ²⁴⁷[reviews/rectifies] any order, he shall send a copy of the order and of the statement of reasons thereof to the Additional Commissioner of Commercial Taxes.

²⁴⁸[(3) The provisions of rules 32 and 33 shall apply *mutatis mutandis* to every application for revision:

Provided that the provisions of clause (a) of sub-rule (1) of rule 33 shall not apply to an application for revision of any order other than an order of assessment or re-assessment made under section 29 or section 31 and the appellate order made under section 35 of the Act, as the case may be.

(4) No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order:

Provided that an application for review or revision may, after the period so specified but not beyond 120 days from the date of order which is sought to be revised or reviewed, be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

²⁴⁷ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

²⁴⁸ Substituted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006

Explanation: In computing the period of limitation specified in this sub-rule for presenting application for review or revision of an order, the time requisite for obtaining a copy of the order sought to be revised or reviewed shall be excluded.]

39. Rectification of clerical or arithmetical mistakes.— (1) An assessing, appellate or revising authority may at any time within one year from the date of order passed by it rectify any clerical or arithmetical mistake apparent on the face of the record or otherwise brought to his notice:

Provided that no rectification, which has an effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.

(3) where such rectification has the effect of enhancing the assessment, the Appropriate Assessing Authority shall serve on the dealer a revised notice in Form VAT-XIX, and thereupon the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

(4) when any order passed as a consequence of rectification results in extra dues payable by the dealer, he shall call the dealer to pay the difference in tax within a period of sixty days by issue of necessary demand notice in Form VAT-XI.

40. Application for clarification.— (1) Any application by the applicant for clarification of rate of tax payable under the Act, in respect of goods liable to tax under the Act shall be made on plain paper drawn in duplicate, setting out the complete details of the goods on which the clarification is sought enclosing therewith technical/commercial literature, if any. The fees payable on such application shall be as provided under rule 46.

(2) The Commissioner after considering all the relevant material produced before him in this behalf shall clarify the matter within a period of six months from the date of receipt of such application.

41. Recovery of arrears.— (1) when a dealer or a person, from whom any amount of tax 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, or on expiry of extended time, if any, granted for making such payment, the Appropriate Assessing Authority shall issue for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate for the recovery of the amount due in Form VAT-XXIII.

(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 provisions of section 64 of the Act, and for the same purpose of recovery the relevant provisions contained in the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), and rules made thereunder shall be applicable.

(3) The certificate referred to in 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 and rules made thereunder, in all cases wherein no officer is authorised by the Government under the act to exercise the powers of a Collector under the said Goa Land Revenue Code, 1968 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 Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under section 64 of the Act, or to the Collector of the District if no officer is authorised under the said section 64 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 Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said section 64 of the Act.

Whenever the amount of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the said authority shall take immediate steps to enter the same amount into the Government Treasury.

(5) 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 Appropriate Assessing Authority about the step taken in the matter of recovery of arrears when such information is called for by the said Appropriate Assessing Authority, and shall report to him as soon as the recovery is made, the amount recovered giving the particulars of the 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.

²⁴⁹**[42–Audit of Accounts.—** (1) The dealer liable to get his accounts audited as required under sub-section (1) of section 70 of the Act, shall submit to the Appropriate Assessing Authority the audited statement of accounts in Form VAT XV, on or before the last date of the tenth month immediately after the end of the relevant year. The audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as required in the said Form.

(2) The audit report in Form VAT XV, whenever received in the office of Appropriate Assessing Authority, the same shall be officially acknowledged and recorded serially in the register. Wherever, such audit report is not filed within the time specified in sub-rule (1), the dealer shall deposit the penalty as specified in sub-section (3) of section 70 of the

²⁴⁹ Substituted vide sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(E0)

Act and the receipted copy of the challan thereof shall be submitted alongwith the audit report.

(3) Any dealer desiring to apply for remission of penalty payable/paid under sub-section (3) of section 70 of the Act, shall file his application before the Commissioner alongwith photo copies of the audit report in Form VAT XV, receipted copy of the challan in proof of payment of the penalty sought to be remitted and court fee stamps of the value specified in rule 46. The application shall contain the grounds for remission of penalty. It shall further be endorsed on the application by the dealer that,

(a) the amount of tax due as per the audit report has been admittedly paid;

(b) to the best of his knowledge and belief the facts set out in the application for remission of penalty and grounds for remission are true.

(4) The Commissioner shall, after considering all relevant material produced before him in this behalf and after the dealer is heard in the matter, pass an order fixing quantum of remission to be allowed to the dealer.].

43. Maintenance of records.— Records to be maintained by registered dealers.

(1) Every registered dealer shall keep and maintain a true and correct account of his business transactions.

(2) The following records in particular shall be maintained:

(a) a monthly account specifying total output tax, input tax and net tax payable or the tax credit due for refund including carried forward of such balance from the preceding month.

(b) purchase records, such as, purchase invoices, cash and credit invoices with dispatch challans and transport and courier documents/receipts wherein tax has been charged and all purchases made without charge of tax including import of goods from other States or Countries or from unregistered dealers.

(c) sales records showing separately sales made at each rate of tax, zero rate and exempt sales.

(d) the copies of tax invoices related to taxable sales and invoices related to exempt sales in chronological and numerical order.

(e) credit and Debit note issued/received, in chronological and numerical order.

(f) records of all zero rated exports of goods together with copies of custom clearance certificates, invoices issued to the foreign purchasers, transport documentation, Form 'H' prescribed under the Central Sales Tax Act, 1956, orders or contracts for with the foreign purchasers and evidence of payment by bank, transfer through a bank or by a letter of credit payable by Bank.

(g) records of inter-State sales and inter-State transfer supported by 'C' Forms, 'F' Forms, way bills and stock transfer vouchers.

(h) cash records maintained by retailers, viz. cash book, petty cash, vouchers, and other accounting records including cash registers, machine rolls details in the daily takings.

(i) details of input tax calculation where the registered dealer is making both taxable and exempt sales.

(j) the registers, accounts and documents maintained shall be sequentially numbered and where the register and other documents are maintained by means of a computer or any other similar mechanical device, the dealer shall maintain copies in paper of such registers and other documents printed on a monthly basis;

(k) documentation, records and claims eligible for all transitional tax credit in respect of stock held on the appointed day or on first registration.

(l) stock records showing stock receipts, returns, deliveries and balances ratewise.

(m) manufacturing records including records of capital goods and raw materials.

(n) annual accounts including Trading, Profit & Loss account and Balance Sheet, with Schedules.

(o) order records, delivery notes/challans and way bills.

(p) records of the bank transactions.

(3) A dealer opting for composition of tax under section 7 of the Act and an unregistered dealer shall maintain a daily record of his gross sale and purchase details.

(4) All records maintained in course of business shall be retained for a period of six years from the expiry of the year to which they relate.

44. Establishment of check post.— (1) Check-post shall be set up and barriers erected across roads as provided under sub-section (1) of section 75. The barriers shall be in the form of contrivances to enable traffic to be stopped.

(2) No person shall transport beyond a check-post any goods the sale of which is liable to tax under this Act except after filing declarations in the Form VAT-XX in triplicate and presenting it to the check-post officer.

(3) When the owner or person in charge of the vehicle carries with him a bill of sale bearing the full name and address of the purchaser, he shall not be required to file the form specified under sub-rule (2) provided an extra or xerox copy of the bill is submitted at the check-post.

(4) In respect of clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency, steamer agency, transporting the notified goods in or out of the State or through any of the check-post, shall, in lieu of Form VAT XX, furnish a authenticated xerox copy of the trip sheet or any other document giving the details of cargo transported, to the Commercial Tax Officer having jurisdiction over the area in which the principal office of such agencies is located, within 48 hours from arrival of the carrier at the destination or a crossing of any of the check-posts, as the case may be.

(5) Generally an inspector shall be in charge of a check-post and he may be assisted by such staff as may be necessary. However, till independent check-posts for VAT are set up for administration, the Government may notify the Excise Check-posts as check-posts for the purposes of the Act and may appoint any suitable official from Excise Department to be an Inspector in-charge of such check-post.

(6) The driver of the vehicle carrying goods or the person in charge of the goods shall file all the three copies of the declarations in specified form at the check-post. The officer-in-charge of the check-post shall sign and date each copy of the declaration and mark it with the seal of the check-post. He shall then return one copy to the driver or the person in charge of the goods. Of the two copies of the declarations retained at the check-post, one shall be pasted in a guard file to be kept there and the other forwarded to the Appropriate Assessing Authority of the ward, in which the consignor or the consignee, as the case may be, has his principal place of business.

(7) In case of agencies referred to in sub-rule (4) transporting the goods, the driver of the vehicle carrying the goods or the person in charge of the goods shall produce the trip sheet or any other document giving the details of the goods transported to in charge of the check-post who, if need be, shall take the necessary details and return the trip sheet duly endorsed to the driver.

(8) Every officer of the Commercial Tax Department not below the rank of inspector shall have authority to intercept and check and search any vehicle for the purpose of sub-sections (3) and (4) of section 75.

45. Nomination of head of office in the case of dealer having more than one place of business.— (1) Where a dealer has within the State more than one place of business (hereinafter referred to as “branches”) he shall nominate one of such branches as the head office of the business for the purpose of this rule.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the Appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements specified under the Act or these rules shall be submitted in respect of all the branches jointly by the Head office to the Appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall at all reasonable time, on demand by the Appropriate Assessing Authority furnish the name and the address of the head office, and intimate whether or not his branch's returns of turnover have been dispatched to such head office.

(7) All notices and orders, required or permitted by the Act or these rules to be served on any dealer, shall be issued to and served on the person in charge of the head office referred to in this rule.

(8) A notice, or order issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

46. Payment of fees.— The following fees shall be payable in court fee stamps.

- | | |
|---|------------------------|
| (i) on memorandum of appeal
against order of assessment/
/re-assessment with or without
penalty, or of penalty or of
forfeiture | Rs. 200/- |
| (ii) on an application for clari-
fication to the Commissioner
under sub-section (3) of
section 69 | Rs. 100/- |
| (iii) on any other application
or petition for relief to any
authority under the Act or
Rules | Rs. 20/- |
| (iv) on application for grant of
certified copies of any
document other than
those specified in the rules | Rs. 20/-
(per copy) |
| (v) on memorandum of appeal
to the Tribunal | Rs. 250/- |
| (vi) on application for grant of
amendments to registration
certificates. | Rs. 100/- |
| (vii) Letter of authority for
representation before
any authority under the
Act and Rules | Rs.10/- |
| (viii) Application raising
objection as to jurisdiction
of any officer or person | Rs. 100/- |
| ²⁵⁰ [(ix) on application to the
Commissioner for
composition of tax. | Rs. 250/- |

²⁵⁰ Inserted vide sixth Amendment Rules, 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(E0)

- (x) on application to the
Commissioner for renewal
of certificate of composition Rs. 250/-
- (xi) on application to the
Commissioner, under
rule 55 for compounding
of offence Rs. 250/-
- (xii) on application to the
Commissioner, under
rule 42(3) for remission
of penalty Rs. 250/-]

47. Delegation of powers and duties.— The Commissioner may, by an order notified in the Official Gazette, delegate any of the powers as specified in column (2) and (3) of the First Schedule hereto to the officers specified in the corresponding entries in column (4) of the said Schedule.

48. Powers conferred upon any authority may be exercised by an authority superior to that authority.— Any powers conferred by these rules upon any authority may be exercised by an authority superior to that authority constituted under these rules.

49. Business owned by a person under disability.— A trustee, a guardian or manager (whether appointed by a court or otherwise) or the court of wards carrying on a business on behalf of dealer, who is under disability, shall be liable to perform all obligations imposed by the Act and these Rules in respect of such business as if he was the dealer and had not been under disability and had been carrying on the business himself.

50. Business forming part of estate under the control of a court.— The administrator-general, the official Trustee and the executor or administrator or any receiver carrying on any business forming part of an estate placed under his control by an Order of a Court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as if he was the dealer and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

51. Superintendence and control of the administration under the Act.— (1) (a) The Government shall superintend the administration and the collection of the tax leviable under the Act.

(b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.

(c) Subject as aforesaid and to the control of the Commissioner, the Additional Commissioner shall control all other officers empowered under the Act.

(2) Assistant Commissioner of Commercial Taxes/the Commercial Tax Officer or Assistant Commercial Tax Officer-in-charge of an area is charged with the duty of

carrying out the provisions of the Act, subject to the control of and direction of the Government, Commissioner and Additional Commissioner.

52. Jurisdiction.— (1) For implementing the provisions of the Act and these rules, the State shall be divided into the following (nine) wards comprising of the areas noted against each —

(i) Panaji ward	—	Taluka of Tiswadi
(ii) Mapusa Ward	—	Talukas of Bardez and Pernem
(iii) Margao Ward	—	Talukas of Salcete and Canacona
(iv) Vasco-da-Gama	—	Taluka of Mormugao
(v) Ponda Ward	—	Taluka of Ponda
(vi) Curchorem Ward	—	Talukas of Quepem and Sanguem
(vii) Bicholim Ward	—	Talukas of Bicholim and Satari.
(viii) ²⁵¹ [omitted]		
(ix) ²⁵² [omitted]		

(2) The Appropriate Assessing Authority nominated by the Commissioner of Commercial Taxes shall have jurisdiction in relation to non-resident dealers.

53. Penalty.— Whoever commits breach of any provision of these rules shall, on conviction by a Magistrate, be punishable, with a fine, which may extend to five thousand rupees, and in the case of a continuing breach with a daily fine which may extend to rupees one hundred.

54. Supply of copies of records (except the records of the Tribunal) shall be regulated according to the provisions set out in the Third Schedule.

55. Compounding of offence.— (1) Subject to the limitations in the Act, the Commissioner may decide to accept, on application from any person, a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceeding in respect of such offence.

²⁵³[(1A) (i) The application under sub-rule (1) shall be filed in duplicate, and court fee stamps of the value as specified in rule 46, shall be duly affixed thereon.

(ii) The applicant shall explain the gist of the offence committed and certify the Commission of the offence sought to be compounded, in the application.

²⁵¹ Omitted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006.

²⁵² Omitted vide Amendment Rules 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006.

²⁵³ Inserted vide sixth Amendment Rules 2008 published in the Official Gazette, Series I No. 39 dated 31-12-2008(EO).

(iii) The applicant shall support his application with a detailed statement of taxable purchases and sales account of the tax due/paid, if any, and furnish an undertaking that no tax is due from him either as preceding dealer or succeeding dealer, on the date of such application.

(iv) The applicant shall submit any other information that may be necessary for consideration of the application for compounding of offence.].

(2) On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary, make an order in writing specifying therein —

- (a) the sum determined by way of composition;
- (b) the date on or before which the sum shall be paid into the Government Treasury;
- (c) the authority before whom and the date on or before which a challan shall be produced in proof of such payment, and
- (d) the date on or before which the person shall report the fact to the Commissioner.

(3) On receipt of the challan for payment of the composition fee as required under sub-rule (2), the Commissioner shall pass an order compounding the offence and shall send a copy of such order to the person concerned and also to the authority referred to in clause (c) of sub-rule (2).

56. Conditions regarding enrollment of Sales Tax practitioner.— (1) Sales Tax Practitioner appearing before any authority as provided under clause (c) of section 82 of the Act shall possess the following qualifications:

He should have passed,

- (a) a degree examination in Commerce or in Economics of any Indian University established by law for the time being in force; or
- (b) a degree examination of any foreign university recognized by any Indian University as equivalent to the degree examination mentioned in clause (a) above; or
- (c) any other examination notified by the Government for this purpose; or
- (d) possess qualification of an auditor of a company in the State of Goa referred to in section 226 of the Companies Act, 1956 (Central Act 1 of 1956);

(2) The person who is presently enrolled as Sales Tax Practitioner as on the date preceding the appointed day under the earlier law shall continue to be Sales Tax Practitioner under the Act.

(3) A retired officer of the Sales Tax Department/Commercial Tax Department not below the rank of Sales Tax Inspector/Commercial Tax Inspector is eligible to enroll as Sales Tax Practitioner after one year from the date of his superannuation or voluntary retirement, subject to payment of fees specified.

(4) The fees for enrollment as a Sales Tax Practitioner shall be Rs. 500/- to be deposited by a challan.

(5) The Sales Tax Practitioner shall apply for enrollment to the Commissioner in Form VAT- XXI hereto.

(6) The certificate of registration as a Sales Tax Practitioner shall be issued by the Commissioner in Form VAT- XXII.

(7) The authorization to represent any person before any authority in any proceedings under the Act or rules as provided under sub-section (1) of section 82 of the Act shall be given in Form VAT – XXXII.

57. Declaration for purchase of capital goods.—(1) The declaration referred to in entry 23 of Schedule ‘B’ appended to the Act shall be in Form VAT–XXX which shall be issued in quadruplicate. The original and duplicate shall be made over by the purchasing dealer to the selling dealer out of which the original shall be furnished by the selling dealer to his Assessing Authority alongwith the return. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be send by the purchasing dealer immediately on its issue to the Commissioner keeping the quadruplicate for his record.

(2) A single declaration in Form VAT-XXX may cover more than one transaction of purchases if such purchases are made within a quarter and their details, namely, serial number of tax invoices, their dates and amount of purchases are shown in the Form under the signature of the purchasing dealer.

(3) If no such declaration in Form VAT–XXX is submitted by the selling dealer alongwith the quarterly return then the dealer will not be eligible for claiming the sale of capital goods under entry 23 of the Schedule “B” to the Act.

²⁵⁴**[58. Declaration for purchase or sale of industrial inputs/packing material,**—(1) The declaration referred to in the entry against serial number (53) of Schedule ‘B’ appended to the Act shall be self declaration by the selling dealer in Form VAT-XXXIII, or self declaration by purchasing dealer in Form VAT-XXXIV. The same shall be made in duplicate.

(2) The declaration under sub-rule (1) above shall be furnished by the selling dealer or the purchasing dealer to their Assessing Authorities alongwith their quarterly return. The declaration shall be complete in all respects before it is submitted with the return.

(3) Duplicate copies of the declaration shall be retained by the dealers for their record.

(4) A single declaration in Form VAT-XXXIII or Form VAT-XXXIV may cover more than one transaction if such transactions are made within a quarter. The declaration shall also contain details such as, serial number, date of tax invoice, amount of sales or purchases, name, address and TIN of the selling dealer or the purchasing dealer, as the

²⁵⁴ Inserted vide Amendment Rules 2005 published in the O.G. Series I No.17 dated 3-8-2005, thereafter vide Seventh Amendment Rules 2009 published in the Official Gazette, Series I No. 10 dated 4-6-2009 present entries are substituted.

case may be. The Form VAT-XXXIII shall contain details of sales effected to the purchasing dealer and Form VAT-XXXIV shall contain details of purchases made from the selling dealer.

(5) The Assessing Authority shall upon receipt of such return/declaration, cross verify the contents of Form VAT-XXXIII and Form VAT-XXXIV or vice versa so as to ascertain the correctness of the transactions covered therein, and if any incorrect information is observed therein, the same shall be assessed to tax for differential amount. The input tax credit claimed by the purchasing dealer shall be disallowed.

(6) If no such declaration in Form VAT-XXXIII or Form VAT-XXXIV is submitted by the selling dealer or the purchasing dealer, as the case may be, alongwith the quarterly returns, then, the dealer shall not be eligible for claiming the concessional rate of tax on industrial inputs under Entry at Serial Number (53) of Schedule 'B' to the Act.]

FIRST SCHEDULE

(See rule 47)

Sr. No.	Section/Rule	Description of Power	Designation of Officer
(1)	(2)	(3)	(4)
(1)	Sec. 18/19 & 28	Registration/Amendment and cancellation of certificate of registration.	Appropriate Assessing Authority
(2)	Sec. 29, 30, 31 and 32	To make an assessment/re-assessment/provisional/assessment/ protective assessment and impose penalty, levy of interest.	—do—
(3)	Sec. 7(1)	To grant permission to pay composition of tax in lieu of the net amount of tax payable including extension of permission and the other matters connected therewith.	—do—
(4)	Sec. 24	To require the dealer to furnish the returns and data for the purpose of collecting statistics relating to any matter dealt with, by or in connection to this Act; exempt any dealer from furnishing returns or permit any such dealer to furnish them for such different periods.	—do—
(5)	Sec. 25(4)(b)	To allow the dealer to pay tax, penalty, interest or the sum forfeited in installments.	—do—
(6)	Sec. 33/34, Rule 30/9	Refunds/Provisional refunds.	Additional Commissioner of Commercial Taxes/Assistant Commissioner of Commercial Taxes/Appropriate Assessing Authority

Sr. No.	Section/Rule	Description of Power	Designation of Officer
(1)	(2)	(3)	(4)
(7)	Sec. 63	Special mode of recovery	Appropriate Assessing Authority/Assistant Commissioner of Commercial Taxes
(8)	Sec. 70	To impose penalty for failure to furnish a copy of audit report within the prescribed time	Appropriate Assessing Authority
(9)	Sec. 72	To require the dealer to maintain accounts & records	—do—
(10)	Sec. 73	To require a dealer to produce accounts or documents, furnish any information, inspect the accounts books and other records, search premises and other related work	Additional Commissioner/ /Assistant Commissioner of Commercial Taxes, Commercial Tax Officer/Assistant Commercial Tax Officers.
(11)	Sec. 74	To collect information, particulars for cross, checking of transactions, etc.	—do—
(12)	Sec. 76	Survey/Inspection of the place of business	—do—
(13)	Sec. 54, 55, 56, 57, 58 & 59	To impose penalties	Appropriate Assessing Authorities

THE SECOND SCHEDULE

Registration/renewal charges under the Goa Value Added Tax Act, 2005

(See rules 14 & 16)

Sr. No.	Category of dealer	Amount of registration and renewal charges for the years
(1)	(2)	(3)
(i)	Turnover limit upto Rs. 5 lakhs.	Rs. 1000/-
(ii)	Turnover above Rs. 5 lakhs and upto Rs. 40 lakhs	Rs. 3000/-
(iii)	Exceeding Rs. 40 lakhs but below Rs. 1 crore.	Rs. 5000/-
(iv)	Rs. 1 crore and above.	Rs. 10000/-
(v)	For voluntary registration.	Rs. 2000/-

N.B.:— Part of a year shall be treated as a full year.

THIRD SCHEDULE

(See rule 54)

(Rules for supply of copies of records under Rule 54)

Certified copies of documents and orders

1. Any person who is party to a proceeding under the Act or under these Rules may apply to the Appropriate Assessing Authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

2. A separate application shall be made for copies of any number of papers available in the record of each year and it shall be accompanied by an initial fee of Rs. 25/- in Court fee stamp, an extra fee of Rs. 10/- for per copy, if copies are required urgently.

3. The clerk shall immediately, on receipt of an application make entries in the register maintained in Form 2 and issue a receipt in token of having received the application, in Form 1. Thereafter, the said clerk shall pass on the same application to the officer concerned latest by the next working day, and shall without undue delay obtain orders of the Appropriate Assessing Authority or the notified Authority, as the case may be, as to whether or not the copy is to be allowed, and if the copy is allowed, the clerk entrusted with the copying work shall obtain the record together with the application and without undue delay shall notify the required fee on the notice board of the office in case the application has been allowed or so notify the fact of rejection in case the application has been rejected.

4. Every copy is ordinarily expected to be ready on the seventh working day after the fees have been paid.

5. Every copy made under this Rule shall be written in good legible hand or typed or photocopied.

6. To every copy made under these rules, shall be prefixed a heading containing short description of the record and the name of the dealer. In the copy of judgments or orders such heading shall also contain the following particulars:—

(a) name of the Appropriate Assessing Authority or the Officer who passed the order together with ward to which the file pertains and the year of assessment, if any. In case of appeals and revisions the name and the official designation of the Officer, whose order was appealed from, the day of the order, and

(b) the name and address of the dealer.

7. After the copy has been made and before it has been revised and attested, the following particulars shall be endorsed thereon:—

(a) Number of the applications in register maintained in Form 2.

(b) Date of presentation of the application.

(c) Name of the copying clerk.

(d) Date on which the copy was completed.

(e) Cost of the copy.

(f) Date of delivery.

8. No copy shall be delivered to any person until it has been examined, certified and stamped. The examiner shall see that the provision of law and of these rules have been complied with in all respects.

9. The examiner, before he attests any copy, shall –

(a) personally compare such copy with the original from which it has been prepared with the assistance of the copying clerk, who made the copy;

(b) examine and initial the endorsement made upon the copy;

(c) attest every alterations made in such copy by initialing the same.

10. When any copy is found to be correct in all respects and ready for delivery to the applicant, the examiner shall endorse thereon “Certified to be true copy” and shall sign and date the endorsement.

11. In the event any copy being found to be unfit for issue by reason that it—

(a) has not been legibly and neatly written or typed.

(b) does not conform to these rules, or

(c) is defective or otherwise open to objection, the examiner shall forthwith write the word “Cancelled” across the copy; and a fresh copy shall be made without further charge.

12. The affixing, by the examiner of his signature to a copy is a certificate that the copy has been personally compared by him and is suitable for delivery.

13. The copying clerk shall ensure—

(a) that no file is taken out of the copying room;

(b) that all files are locked up in an almirah with the key in his possession, before leaving office;

(c) that no member of the public is allowed access to the copying room except for presenting the applications for supply of copies.

14. After the copies are ready, the fact shall be immediately notified by the copying clerk on the notice board.

15. If an applicant fails to take delivery of the copy for full four months from the last day of the month in which the copy was notified to be ready for delivery, it shall be filed.

16. An applicant for an urgent copy shall be entitled to have his copy furnished to him, if possible, by the third working day after the fees have been paid.

17. Urgent applications shall have as far as possible priority among themselves according to the date and serial No. of each application.

18. The examiner shall keep movement of each file in a register maintained in Form 3.

19. All applications for copies shall be kept by the copying clerk for three years or till such time as the stamp auditor has audited the necessary accounts.

Form 1
Receipt No.
Received on this date from
.....
an application dated....

Form 1
Receipt No.
Received on this date from
.....
an application dated...

for copies with court fee
stamp(s) worth Rs....
affixed to it, which has
been entered at serial No...
in register 2.
Office of
Date.....
Signature of receipient.....

for copies with court fee
stamps(s) worth Rs....
affixed to it, which has
been entered at serial No..
in register 2.
Office of.....
Date.....
Signature of receipient.....

Form 2

Register of applicants for copies and fees realized

- 1 Date
- 2 Sl. No. of applications
- 3 Name and address of the applicant
- 4 Name of the office to which the file pertains
- 5 Nature of the case
- 6 Copies required
- 7 Whether urgent or ordinary
- 8 Fee already affixed
- 9 Words
- 10 Language
- 11 Copying fee
- 12 Urgent fee
- 13 Fees received at later stage
- 14 Date on which the copy was ready
- 15 The date of delivery of the copy
- 16 Initials of copying clerk

Form 3

Movement register of files to and from Copying clerk

- 1 Sl. No.
- 2 Name of the dealer
- 3 Sl. No. of the application in respect of which the file was required
- 4 Date of receipt of the file
- 5 From which office received
- 6 Date when the file was returned
- 7 Signature of the recipient
- 8 Remarks

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

²⁵⁵NOTIFICATION

No. 4/5/2005-Fin(R&C) (18)

In pursuance of entry (53) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005), and in supersession of the Government Notification No. 4/5/2005-Fin(R&C) (9) dated 31-3-2005, published in the Official Gazette, Extraordinary No. 4, Series I No. 53, dated 31-3-2005, the Government of Goa hereby notifies the industrial inputs and packing materials as specified in Schedule below, for the purposes of said entry (53) namely:—

SCHEDULE

Sr. No.	Heading No.*	Sub-Heading No.*	Description
(1)	(2)	(3)	(4)
1.	15.10	.....	Animal (Including fish) fats and oils, crude, refined or purified.
2.	15.06	.....	Glycerol, Crude, Glycerol waters and Glycerol lyes.
3.	15.07	.....	Vegetable waxes (other than triglycerides), beewax, other insect waxes and spermacell, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	15.08	.....	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02	.....	Liquid glucose (non medicinal).
6.	.....	2204.1	Denatured ethyl alcohol of any strength.
7.	26.02	.....	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight.
8.	26.03	.....	Copper ores and concentrates.
9.	26.04	.....	Nickel ores and concentrates.
10.	26.05	.....	Cobalt ores and concentrates.
11.	26.06	.....	Aluminium ores and concentrates.
12.	26.07	.....	Lead ores and concentrates.
13.	26.08	.....	Zinc ores and concentrates.
14.	26.09	.....	Tin ores and concentrates.
15.	26.10	.....	Chromium ores and concentrates.
16.	26.11	.....	Tungsten ores and concentrates.
17.	26.12	.....	Uranium or Thorium ores and concentrates.
18.	26.13	.....	Molybdenum ores and concentrates.
19.	26.14	.....	Titanium ores and concentrates.
20.	26.15	.....	Niobium, tantalum, Vanadium or Zirconium.
21.	26.16	.....	Precious metal ores and concentrates.
22.	26.17	.....	Other ores and concentrates.
23.	26.18	.....	Granulated slag (slag sand) from the manufacture of iron or steel.
24.	.....	2707.10	Benzole.
25.	.....	2707.20	Toluol (Toluene).

²⁵⁵ Notification published in the Official Gazette, Series I No. 17 (Extraordinary-3) dated 3-8-2005.

(1)	(2)	(3)	(4)
26.	.....	2707.30	Xylol (Xylenes).
27.	.....	2707.40	Naphthalene.
28.	.....	2707.50	Phenols.
29.	....	2707.60	Creosote oils.
30.	.....	2710.90	Normal Paraffin.
31.	.....	2711.12	Butadine.
32.	.....	2714.10	Bitumen.
33.	28.01	.....	Fluorine, Chlorine, Bromine and Iodine.
34.	28.02	....	Sulphur, sublimed or precipitated; colloidal sulphur.
35.	28.03	....	Carbon (carbon black and other forms of carbon not elsewhere specified or included).
36.	28.04	....	Hydrogen, rare gases and other non-metals.
37.	28.05	....	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.
38.	28.06	....	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
39.	28.07	....	Sulphuric acid and anhydrides thereof; Olcum.
40.	28.08	....	Nitric acid; sulphonitric acids.
41.	28.09	....	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.
42.	28.10	....	Oxides of boron, boric acids.
43.	28.12	....	Halides and halide oxides of non-metals.
44.	28.13	....	Sulphides of non-metals; commercial phosphorus trisulphide.
45.	28.14	....	Ammonia, anhydrous or in aqueous solution.
46.	28.15	....	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
47.	28.16	....	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
48.		2818.10	Aluminium hydroxides.
49.	28.19	....	Chromium oxides and hydroxides.
50.	28.20	....	Manganese oxides.
51.	....	2821.10	Iron oxides and hydroxides.
52.	28.22	....	Cobalt oxides and hydroxides; commercial cobalt oxides.
53.	28.23	....	Titanium oxide.
54.	28.25	....	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
55.	28.26	....	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
56.	28.27	....	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
57.	28.29	....	Chlorates and Perchlorates; Bromates and Perbromates; iodates and periodates.
58.	28.30	....	Sulphides; Polysulphides.
59.	28.31	....	Dithionites and sulfoxylates.
60.	28.32	....	Sulphides; thiosulphates.
61.	....	2833.10	Copper sulphate.
62.	28.34	....	Nitrites, nitrates.
63.	28.35	....	Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates.

(1)	(2)	(3)	(4)
64.	28.36	....	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
66.	28.37	....	Cyanides, cyanide oxides and complex cyanides.
66.	28.38	....	Fulminates, cyanates and thiocyanates.
67.	28.40	....	Borates; Peroxoborates (perborates).
68.	....	2841.10	Sodium dichromate.
69.	....	2841.20	Potassium dischromate.
70.	28.44	....	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
71.	28.45	....	Isotopes other than those of heading No. 28.44 compounds, inorganic or organic of such isotopes, whether or not chemically defined.
72.	28.46	....	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.
73.	28.48	....	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
74.	....	2849.10	Calcium Carbide.
75.	....	2901.90	Ethylene, Propylene.
76.	29.02	....	Cyclic Hydrocarbons.
77.	29.03	....	Halogenated, derivatives of Hydrocarbons.
78.	29.04	....	Sulphonated; nitred or nitrosated derivatives of hydrocarbons, whether or not halogenated.
79.	....	2905.10	Methanol.
80.	....	2905.90	Di-Ethylene Glycol, Mono Ethylene Glycol, Triethylene Glycol, Ethylene Glycol, Heavy ethylene Glycol.
81.	29.06	....	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
82.	29.06	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenoalcohols.
83.	29.09	....	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
84.	29.10	....	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and there halogenated, suphonated, nitrated or nitrosated derivattves.
85.	....	2910.00	Ethylene Oxide
86.	29.11	....	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
87.	29.12	....	Aldehydes, whether or not with other oxygen function; cyclic polymers of aidehydes; paraformaldehyde.
88.	29.13	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.
89.	29.15	....	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
90.	29.16	....	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

(1)	(2)	(3)	(4)
91.	29.17	....	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
92.	29.18	....	Carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
93.	29.19	....	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
94.	29.20	....	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives.
95.	29.21	....	Amine-function compounds.
96.	29.22	....	Oxygen-function amino-compounds.
97.	29.23	....	Quaternary ammonium salts and hydroxides; lecithins and other phospholipids.
98.	29.24	....	Carboxamide-function compounds; amide-function compounds of carbonic acid.
99.	29.25	....	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds.
100.	29.26	....	Nitrile-function compounds.
101.	29.27	....	Diazo-, Azo-orazoxy-compounds.
102.	29.28	....	Organic derivatives of hydrazine or of hydroxylamine.
103.	29.30	....	Organo-sulphur compounds.
104.	29.31	....	Ethylene Diamine Tetra acetic Acid, Nitrilo Triacetic Acid and their derivatives
105.	29.32	....	Heterocyclic compounds with oxygen hetero-atom(s) only.
106.	29.33	....	Heterocyclic compounds with nitrogen hetero-atom(s) only.
107.	29.34	....	Nucleic acids and their salts; other heterocyclic compounds
108.	29.35	....	Sulphonamides.
109.	29.38	....	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
110.	29.39	....	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
111.	29.42	....	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their derivatives.
112.	32.01	....	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
113.	32.02	....	Synthetic organic tanning substances; Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
114.	32.03	....	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable of animal origin as specified in Note 3 to this chapter.
115.	32.04	....	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.

(1)	(2)	(3)	(4)
116.	32.05	....	Colour lakes; preparations based on colour lakes, as specified in Note 3 to this chapter.
117.	....	3207.10	Glass frit and other glass, in the form of powder, granules or flakes.
118.	32.11	....	Prepared driers.
119.	....	3215.90	Printing ink whether or not concentrated or solid.
120.	35.01	....	Casein, caseinates and other casein derivatives, casein glues.
121.	35.07	....	Enzymes; prepared enzymes not elsewhere specified or included.
122.	38.01	....	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufactures.
123.	38.02	....	Activated carbon, activates natural mineral products, animal black, including spent animal black.
124.	38.04	....	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.
125.	38.06	....	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums.
126.	38.07	....	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
127.	38.09	....	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in textile, paper, leather or like industries, not elsewhere specified or included.
128.	38.12	....	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included, anti-oxidising preparations and other compound stabilizers for rubber or plastics.
129.	38.14	....	Reducers and blanket wash/roller wash used in the printing industry.
130.	38.15	....	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
131.	38.17	....	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.
132.	38.18	....	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
133.	38.23	....	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.
134.	....	3824.90	Retarders used in the printing industry.
135.	....	3901.10	LLDPE/LDPE.
136.	....	3901.20	HDPE.
137.	39.02	....	Polymers of propylene or of other olefins, in primary forms.
138.	....	3904.10	PVC
139.	39.06	....	Acrylic polymers in primary forms.
140.	39.07	....	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyliesters and other polyesters, in primary forms.
141.	....	3907.60	Polyethyene Terephthalate Chips.
142.	39.08	....	Polyamides in primary forms.

(1)	(2)	(3)	(4)
143.	39.09	....	Amino-resins polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
144.	39.10	....	Silicones in primary forms.
145.	39.11	....	Petroleum resins, coumarone-indene resins, polyterpenes, polysuophides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
146.	39.12	....	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms.
147.	39.13	....	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
148.	39.14	....	Ion-exchangers based on polymers of heading Nos. 39.01 to 49.13. in primary forms.
149.	39.19	....	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
150.	....	3920.32	Flexible plain films.
151.	39.23	....	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers lids, caps of plastics (but not including insulated ware).
152.	40.01	....	Natural Rubber, balala, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
153.	40.02	....	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading in primary forms or in plates, sheets or strip.
154.	40.03	....	Reclaimed rubber in primary forms or in plates, sheets or strip.
155.	40.05	....	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06.
156.	47.01	....	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
157.	48.19	....	Cartons (including flattened or folded cartons) boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
158.	48.21	....	Paper printed labels and paperboard printed labels.
159.	48.23	....	Paper self adhesive tape and printed wrappers used for packing.
160.	....	5402.42	Partially Oriented Yarn, Polyester Texturised yarn and waste thereof.
161.	....	5503.20	Polyester Staple Fibre and Polyester Staple Fibre Film.
162.	....	5505.10	Polyester Staple Fibre waste.
163.	....	6305.10	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 53.03.
164.	70.07	....	Carboys, bottles, jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
165.	83.09	....	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.

(1)	(2)	(3)	(4)
166.	13.02	19.2	Cashewnut shell liquid.
167.	13.02	19.90	Acifrutol P63.
168.	15.16	2	Suppocire, ovucire.
169.	15.18	.....	Labrasol.
170.	25.19	1	Natural magnesium carbonate (magnesite).
171.	25.19	9	Light calcined magnesite.
172.	25.30	2	Kieserite, Apsomite (natural magnesium sulphate).
173.	26.18	....	Granulated blast slags.
174.	27.10	99	Rubber process oil (Elasto 541/710).
175.	28.11	21	Carbon dioxide.
176.	28.15	12	Sodium hydroxide (caustic soda) in aqueous solution (soda lye or liquid soda).
177.	28.17	....	Zinc Oxide, Zinc Peroxide.
178.	28.23	1	Titanium dioxide.
179.	28.24		Litharge, red lead, Lead Suboxide.
180.	28.27	1	Amonium chloride.
181.	28.28	....	Hypochlorites, commercial calcium hypochlorite, chlorites, hypobromites.
182.	28.33	26	Zinc Sulphate.
183.	28.33	27	Barium Sulphate.
184.	28.36	3	Sodium Hydrogen carbonate (sodium bicarbonate).
185.	28.36	5	Calcium Carbonate.
186.	28.39	19	Sodium Silicate.
187.	28.41	61	Potassium Permanganate.
188.	28.47	....	Hydrogen peroxide, whether or not solidified with urea.
189.	29.01	29	Acythelene (whether in dissolved condition or not).
190.	29.03	13	Chloroform.
191.	29.05	9	Sorbitol Solution.
192.	29.14	....	Ketones & quinones, whether or not with other oxygen function & their halogenated, sulphonated, nitrated or nitrosated derivatives.
193.	29.15	7	Stearic acid.
194.	29.16	19	Sodium chloride.
195.	29.18	14	Citric Acid.
196.	29.25	11	Saccharine and its salts.
197.	29.34	91	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN) phenmetrazine (INN), & salts thereof.
198.	29.40	.....	Sugars (Chemically pure), other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals, sugar esters and their salts.
199.	30.03	9	Gattaprine.
200.	32.04	17.59	Colour pigment blue.
201.	32.06	1	Pigments.
202.	32.06	9	Plastic colour pigments, filled master batches.
203.	32.14	1	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings.
204.	33.01	.....	Resinoids & essential oils for fragrances.
205.	33.01	24	Peppermint oil.
206.	33.02	3	Synthetic Perfumery compounds/mixtures of odoriferous substances.

(1)	(2)	(3)	(4)
207.	33.02	1	Flavouring Essences.
208.	33.04	91	Talc.
209.	34.02	13	Solubilisant Gamm.
210.	34.02	9	Acid slurry/Degresing Chemicals.
211.	37.07	....	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations).
212.	38.05	1	Gum, wood or sulphate terpentine oil.
213.	38.08	1	Aluminium phosphite.
214.	38.10	1	Acidic Chemicals/Pickling preparations.
215.	38.14	00.10	Organic composite solvent & thinners.
216.	39.02	1	PP Granules.
217.	39.03	2	Styrene-acrylonitrile (SAN) copolymers.
218.	39.03	3	Acrylo nitrile butadiene, styrene (ABs) copolymers.
219.	39.03	19.10	Moulding powder (polystyren).
220.	39.04	21.90	PVC Parts.
221.	39.07	3	Epoxy powder coating, epoxide resins.
222.	39.07	91	Unsaturated polyesters.
223.	39.09	4	Terpene phenolic resins (TPR).
224.	39.15	.....	Waste, parings and scrap of plastics.
225.	39.15	1	Reprocessed plastic granules.
226.	39.16	9	Monofilament rods.
227.	39.17	.....	PVC sleeves.
228.	39.18	.....	Plastic Roll, plastic bags.
229.	39.19	.....	BOPP Tapes, Cello tapes.
230.	39.20	.....	Flexible plastic film/adhesive tapes and Electronic grade metalised plastic film, polypropylene strips.
231.	39.20	31	Rigid/plain plates, sheets, films, Foil, strips and strapping rolls of plastic.
232.	39.20	37	Rigid/laminated plates, sheet, films foils and strips of plastics.
233.	39.2	39	Pauches of various size.
234.	39.21	.....	Acoustic Foam.
235.	39.21	19	Expanded polystyrene sheets and slabs, blister pack.
236.	39.21	90.1	Thermocole Packaging.
237.	40.02	99.20	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres.
238.	40.05	2	Solution dispersions other than compounded with carbon black or silica.
239.	40.06	.....	Rods, tubes and profile of unvulcanised rubber.
240.	40.07	.....	Vulcanised rubber thread and cord.
241.	40.08	.....	Vulcanised rubber plates, block, sheets, strips rods and profile and rubber stereos, other than hard rubeer.
242.	40.18	90.30	Industrial gloves.
243.	43.10	9	Wooden drums.
244.	44.10	9	Wooden boxes.
245.	44.15		Packing cases, boxes, crates, cable drums of wood pallet, box pallet of wood.
246.	45.01	.....	Cork and articles of cork.
247.	47.03	.....	Chemical wood pulp, soda or sulphate, other than dissolving grades.

(1)	(2)	(3)	(4)
248.	47.04	.....	Chemical wood pulp, sulphite, other than dissolving grades.
249.	48.08	1	Corrugated rolls.
250.	48.19	12	Cartoons, boxes, containers and cases of corrugated paper or paper board
251.	48.19	19	Inners/outers Cartoons.
252.	72.26	99.20	Fabricated mild steel components/extruded MS Components.
253.	72.29	9	Co2 Welding Wire Spool 0.8 mm.
254.	73.08	6	Ball pens spring.
255.	73.10	.....	Tin Containers.
256.	73.18	21	Spring washer and Plane washer.
257.	73.18	23	Rivets.
258.	73.18	29	Circlips
259.	73.20	90.90	Springs and leaves, of iron and steel.
260.	74.08	11	Copper Wire.
261.	74.08	19	Super enameled copper wire/strip.
262.	76.04	10.20	Fabricated aluminium components.
263.	76.05	.....	Aluminium wires.
264.	76.06	.....	Aluminium Chequered plates, sheets and strips.
265.	76.07	.....	Aluminium foil (whether or not printed or backed with paper, paper board, plastic or similar backing materials).
266.	76.12	1	Printed aluminium collapsible tubular containers/tubes.
267.	76.14	9	A.A.Conductors.
268.	76.16	1	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pin, washers and similar articles of aluminium.
269.	78.01		Unwrought Lead.
270.	78.03	3	Lead bar, rods, profiles and wires.
271.	78.04	20	Lead powders and flashes.
272.	80.01	2	Tin, Alloys.
273.	82.05	.....	Wire clamps.
274.	83.11	3	Coated rods and cord wire, of base metal, for soldering, brazing or welding by flame.
275.	83.12	.....	Electrical stamping and laminations.
276.	84.07	.....	Spark-ignition reciprocating or rotary internal combustion piston engines.
277.	84.08	.....	Compression-ignition internal combustion piston engines (Diesel or semi-diesel engines).
278.	84.14	.....	Components of electric fan, Hot air discharger fan for acoustic enclosures.
279.	84.14	99	Components and accessories of electric fans.
280.	84.15	2	Ventilation & air conditioning systems of a kind used for persons in motor vehicles.
281.	84.82	91.13	S. S. Ball/rollers.
282.	84.83	9	Shaft for electrical motors.
283.	85.01	.....	Electrical motor and generator (excluding generator sets).
284.	85.03	.....	Motor Shafts, components of electric motors, bearing holding spring, circlips.
285.	85.04	.....	Control transformers.
286.	85.07	90	Parts of electric accumulators including separators therefor.
287.	85.32	22	Fixed variable or adjustable electrical capacitors.

(1)	(2)	(3)	(4)
288.	85.32	24	Ceramic capacitor (dielectric, multilayer).
289.	85.33	1	Fixed carbon resistors, composition or film type.
290.	85.33	40.10	Potentiometer.
291.	85.35	.....	Electrical Apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example voltage limiters, surge suppressors, plugs, junction boxes) for voltage exceeding 1000 volts.
292.	85.36	41	All types of electrical relays.
293.	85.36	.....	Electrical apparatus for switching or protecting electrical circuits under 1000 volts.
294.	85.36	10.60	Electronic fuses.
295.	85.38		Aluminium/copper sockets/terminals, indicating/pilot lamps and its accessories, and parts suitable for use solely or principally with 8536.
296.	85.41	1	Diodes/transistors.
297.	85.44	.....	All types of connectors required for panel boards.
298.	85.44	9	DPC Aluminium wires/strips.
299.	85.46	.....	Electrical Insulators.
300.	85.46	20.19	Insulation plate/fibre glass sleeves.
301.	90.02	11	Lenses, prisms, mirror and other optical elements, of any materials (for cameras, projector or photographic enlargers or reducers).
302.	90.26	.....	Instruments and apparatus for measuring or checking the flow level, pressure or other variables of liquids or gases.
303.	90.28	1	Gas meters.
304.	90.28	2	Liquid meters.
305.	90.32	.....	Automatic regulating or controlling instruments and apparatus.
306.	91.07	.....	Time Switches and time.
307.	91.08	.....	Watch movement/modules
308.	91.12	.....	Clock cases.
309.	91.13	.....	Watch Straps.
310.	91.14	.....	Crowns, Hand sets, watch dials.
311.	96.02	.....	Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included, worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin.
312.	96.08	.....	Parts of ball point pens including caps.
313.	2811	22.00	Silicon dioxide.
314.	3505	20.00	Glues.
315.	7019	12.00	Fibre glass rovings.
316.	7019	90.10	Glass wool or glass fibre.
317.	7408	11.10	Copper welding wire.
318.	7802	—	Lead waste and scrap.
319.	9119	—	Watch cases and parts thereof.

*With reference to the Chapters under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986).

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 3rd August, 2005.

FORM VAT – I

[See rule 14(1)]

Application for the grant of Certificate of Registration under section 18 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

To

The Assessing Authority,

.....Ward.

I/WeProprietor/Partner(s)Manager/Director/Karta of HUF/Principal Officer managing the business/Society, of the business hereby apply on behalf of the said business for grant of a Certificate of Registration under the Goa Value Added Tax Act, 2005 and attach herewith a Treasury/Bank receipt dated for Rs.being the registration fee paid.

(1) Name and Style of business.....

(2) Principal place of business:.....

Address..... Phone.....

.....

.....

(3) The business has(number) additional places of business and has.....
(number) separate warehouses at the addresses enumerated below:

a) Additional places of business(indicate full address):

.....

.....

.....

b) Warehouses (indicate full address)

.....

.....

(4) The dealer has business in under mentioned States (give full details with registration number)

- Name of the State Address Registration Number/TIN

 (5) Permanent Account Number of the business under Income Tax Act (PAN).....
 (6) Registration Number under the Goa Sales Tax Act, 1964 (if any).
 (7) Registration Number under the Central Sales Tax Act, 1956 (if any).....
 (8) Constitution of the business (Tick whichever is applicable).....

Proprietorship ☐ Public limited company ☐ HUF ☐

Partnership ☐ Cooperative Society ☐ Pvt. Ltd. Company ☐

Government ☐ Others ☐
 Department *

*(To be specified if not covered by any of the given description)

(9) Nature of business whichever is applicable (✓)

Manufacturing ☐ Leasing ☐ Retail Trade ☐ Wholesale Trade ☐
 Hotel ☐ Works Contractor ☐ Mining ☐ Commission Agent ☐
 Others ☐

(10) Four main class of commodities which the business deals in:

1. 2.
 3. 4.

(11) The turnover of sales during the year.....was of Rs.....and it first exceeded the limit as provided under Section 3 of the Act on.....

(12) The business is succeeded from the dealerw.e.fwho is registered under TIN.....

(13) Details of bank account (s)

Name of the bank with address Type of account Account number

(14) Details of immovable properties owned wholly or partly by the business:

Sr. No.	Description of property	Address where property is situated	Approximate value	Share percentage

(15) The name(s) and address(es) of the proprietor/partners of the business/all persons having interest in the business/managing director of the company are as under:

Sr. No	Name of proprietor/ Partner or other persons	Father's/Husband's Name	Age	Home address	Signature

(16) The proprietor or partner or any other person having interest in the business anywhere in India.

Name of the proprietor/partner or any other person	Names and particulars of the business	Address of place of business

(17) Language and script in which account books are maintained

(18) A copy of partnership deed, Memorandum of Association, etc., enclosed.

(19) Passport size photograph of the proprietor, each of the partners, Karta of HUF, Managing Director, are affixed herebelow:

--	--	--	--

DECLARATION

I/We hereby declare that the above statements are true to the best of my/our knowledge and belief.

Place:.....

Signature:.....

Date:.....

Status:.....

FORM VAT – II

See rule 15(1)]

**REGISTRATION CERTIFICATE UNDER SECTION 18 OF THE GOA
VALUE ADDED TAX ACT, 2005 (Act 9 of 2005).**

[illegible]

(2) WARD

(3) NAME AND STYLE OF BUSINESS

(4) PRINCIPAL PLACE OF BUSINESS

(5) NATURE OF BUSINESS

(6) ADDRESS OF ADDITIONAL PLACE OF BUSINESS, IF ANY:

(i)	
(ii)	

(7) ADDRESSES OF WAREHOUSES, IF ANY:

(i)	
(ii)	

DD	MM	YYYY

(9) DATE OF VALIDITY-

Registration is valid from DD MM YYYY to DD MM YYYY

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(10) Dealer manufactures for sale the following classes of goods:-

(11) The return in Form VAT – III is to be furnished by the dealer quarterly alongwith the receipt of the payment of Tax.

Date:-

(Seal of Assessing Authority)

Assessing Authority
_____Ward.

NOTE

- (1) This Registration Certificate or copy thereof shall be displayed by the dealer at every place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and rules.
- (2) Any change in the name, place or ownership of the business or number of places of business should be notified within 30 days and the Registration Certification got amended accordingly.

RENEWAL[illegible]

²⁵⁶FORM VAT – III

[See rule 23(1) of the Goa Value Added Tax Rules, 2005]

Return of Sales and of tax payable for the period from

--	--	--	--	--	--	--	--	--	--

to

--	--	--	--	--	--	--	--	--	--

(1)TIN:-

--	--	--	--	--	--	--	--	--	--

Valid
upto

D D M M Y Y Y Y

--	--	--	--	--	--	--	--	--	--

(2) Name of the dealer.

(3) Address of the dealer.

(4) Turnover, taxable turnover of sales and
computation of output tax.AmountA. Total turnover of sale received/receivable in
respect of goods sold including value of goods
transferred out of State otherwise than by way of sale.

B. Deductions (from the above sale)

(1) Sales of exempted goods under rule 4(1)(b)

(2) Sales on which no tax is leviable under rule 4(1)(a)

(3) Sales in the course of inter-state trade under rule 4(1)(c)

(4) Sales in the course of import into or
export out of India under rule 4(1)(c)

(5) Value of goods transferred or dispatched
out of the State otherwise than by way of sales
(stock transferred) under rule 4(1)(e)

(6) Value of goods sent for sale to local agents under rule 4(1)(f)

(7) The amount of sale of goods returned within
the prescribed time i.e. six months under rule 4(1)(d)

(8) Sum allowed as cash discount in the bill/tax
invoice if it is included in the above sale
under section 2(ad).

Total of (1) to (8)

C. Taxable Turnover of sales

(A – B)

(5) A. Rate wise bifurcation of sales and output tax

ValueTax

1. Sales taxable @ 1%

2. Sales taxable @ 4%

²⁵⁶ Substituted vide Third Amendment Rules 2006 published in the Official Gazette, Series I No. 18 (Extraordinary) dated 7-8-2008.

3. Sales taxable @ 12.5%

4. Sales of goods specified in
Schedule 'C' (give rate wise)

B. Total

	_____	_____
	_____	_____
C. Sale of capital goods and industrial inputs claimed under entry (23) and (53) respe. of Schedule 'B' and included in taxable @ 4% sales shown above.	<u>Amount of sales @4%</u> <u>Capital Goods</u> Rs.	<u>Industrial inputs</u> Rs.

(Please enclose separate statement of sales alongwith respective declaration in Form VAT – XXX and Form VAT – XXXIII)

(6) Turnover of purchases

	Exempted	Taxable (@1%)	Taxable (@4%)	Taxable (@12.5%)	Others ()
(i) Imports from out of India
(ii) Interstate purchases
(iii) Consignment transfers
(iv) Local purchases from registered dealers					
a) Against tax invoices
b) Against restricted tax invoice
(v) Local purchases from composition dealers and unregistered dealers
(vi) Others
Total turnover of purchases

(Please enclose separate statement of purchases, if any, made against declaration in Form VAT – XXX or Form VAT – XXXIII)

(7) Input Tax Credit

- (a) Total admissible input tax on purchases covered under item 6(iv) above.
- (b) Add:-
- (i) ITC admissible on account of opening stock held on appointed date/date of registration
- (ii) ITC admissible on capital goods
- (iii) ITC carried over from previous tax period
- (iv) Entry tax paid, if any (photocopy of challans to be enclosed)

- (v) 75% of net tax liability under the Net Present Value Compulsory Payment Scheme, 2005.

Total of b(i) to b(v)

Total ITC of 7(a) & (b)

- (c) Reverse credit on account of :-

- (i) Goods (purchases) returned within the prescribed time

- (ii) On stock transfer (4%)-Section 6(3)

- (iii) Apportionment for manufacturing of exempt goods

- (iv) Any of the contingencies covered under sub-section (2), (3), (5) & 6 of Section 9

- (v) Others (please specify)

Total reduction [C(i) to C(v)]

- (8) Total input tax credit [7(a) & 7(b)-7(c)]

- (9) Amount of tax payable/refundable/carried forward (5B-8)

- (10) Outstanding liability to be set off against excess ITC, if any, under

- (i) Goa VAT Act

- (ii) Goa Sales Tax Act

- (iii) Goa Tax on Entry of Goods Act

- (iv) Central Sales Tax Act

Total

- (11) Net amount of tax refundable/carried forward (9-10)

- (12) No. and date of receipted challans under which payments are made and TDS Certificates attached to this return in proof of payment.

A. <u>No. and date of challan</u>	<u>Period</u>	<u>Amount</u>
1.		
2.		
3.		
4.		
Total		
B. <u>No. and date of TDS Certificates(Form VAT – VII)</u>	<u>Period</u>	<u>Amount</u>
1.		
2.		
3.		
Total		
(Attach separate statement if space is insufficient)		
Total payments 12A & 12B		Rs. _____

- (13) Details of Bank Account (only the changes in the Bank Account if any, during the return period to be reported)

DECLARATION

I, Shri/Smt. _____ of M/s. _____

do solemnly declare that the particulars disclosed in this return are true to the best of my knowledge and belief.

Place:

Signature _____

Date:

Proprietor/Partner/Director

FORM VAT – IV

[See rule 6(7) of the Goa Value Added Tax Rules, 2005]

Return of Sales and Composition Tax Payable by dealer opting for composition for the quarter ended

D	D	M	M	Y	Y	Y	Y

Period from

--	--	--	--	--	--	--	--	--	--

To

--	--	--	--	--	--	--	--	--	--

(1) TIN:-

--	--	--	--	--	--	--	--	--	--	--	--

Valid upto

D	D	M	M	Y	Y	Y	Y

(2) Name of the Dealer : _____

(3) Address of the Dealer : _____

(4) Style of Business : _____

(5) Nature of Business : _____

(6) Total turnover of Sales received and receivable during the period : Rs. _____

(7) Amount of Composition Tax payable. : Rs. _____

(8) Amount of Composition Tax paid : Rs. _____

(9) Number and date of receipted copy of chalan under which payment is made, attached to this return in proof of payment. : _____

- (10) Details of Bank Account (only the changes in the Bank Account, if any, during the return period to be reported.)

DECLARATION

I, Shri/Smt. _____ of M/s _____ do solemnly declare that the particulars disclosed in this return are true to the best of my knowledge and belief and that I/we have not been covered under any of the contingencies stated in sub-rule(7) of Rule 6 during the period covered under this return.

Place:

Date:

(Signature of the dealer)

FORM VAT- V

[See rule 24(3)]

ORIGINAL

(To be retained by the payer)

CHALLAN

0040 – Taxes on Sales, Trade, etc.

Challan of tax, licence and registration fees and other receipts paid

into the

(Branch)

Treasury/Sub-Treasury
State Bank of India

for the period fromto.....

TIN

--	--	--	--	--	--	--	--	--	--	--	--

Name and address of the dealer

on whose behalf money

is paid.....

.....

.....

By whom tendered.....

.....

Payment on account of	Amount (in figures) Rs.
105- Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Rupees (in words)

Dated:.....

.....
Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of
Rs.
(in figures)
Rupees.
(in words)
2. Date of entry.
3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- V

[See rule 24(3)]

CHALLAN

0040 – Taxes on Sales, Trade, etc.

DUPLICATE

(To be furnished by the payer to
the respective Appropriate
Assessing Authority)

Challan of tax, licence and registration fees and other receipts paid

into the
(Branch)

for the period from to

{ Treasury/Sub -Treasury
State Bank of India

TIN

--	--	--	--	--	--	--	--	--	--	--

Name and address of the dealer
on whose behalf money

is paid.....

.....

.....

By whom tendered.....

.....

Payment on account of	Amount (in figures) Rs.
105- Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Rupees (in words)

Dated:.....

Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of Rs
(in figures)

Rupees
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- V

[See rule 24(3)]

CHALLAN

0040 – Taxes on Sales, Trade, etc.

TRIPLICATE

(for the Treasury)

Challan of tax, licence and registration fees and other receipts paid

into the

(Branch)

for the period fromto.....

TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name and address of the dealer
on whose behalf money

is paid.....

.....

.....

By whom tendered.....

.....

Payment on account of	Amount (in figures) Rs.
105- <u>Value Added Tax</u>	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

Rupees (in words)

Dated:.....

.....
Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of Rs.
(in figures)

Rupees.....
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- V

[See rule 24(3)]

CHALLAN

0040 – Taxes on Sales, Trade, etc.

QUADRUPPLICATE

(To be send by Treasury to
respective Appropriate
Assessing Authority)

Challan of tax, licence and registration fees and other receipts paid

into the
(Branch)

for the period fromto.....

TIN

[illegible]

Name and address of the dealer
on whose behalf money
is paid.....

By whom tendered.....

Rupees (in words)

Dated:.....

Payment on account of	Amount (in figures) Rs.
105-<u>Value Added Tax</u> 01-Tax Collection 02-Composition of Tax 03-Licence & Registration Fees 04-Interest 800-Others receipts 81-Other items	
Total	Signature of dealer or depositor)

(For use in the Treasury/Bank)

1. Received payment of Rs. (in figures)

Rupees.....
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT – VI

[See rule 24(4) of the Goa Value Added Tax Rules, 2005]

DEMAND NOTICE FOR TAX NOT PAID/SHORT PAID WITH RETURN

No. _____ dated _____

Office of the Commercial Tax Officer

_____ ward.

To,

TIN

--	--	--	--	--	--	--	--	--	--	--	--

Sir,

Take notice that according to the return filed by you in Form VAT – III for the quarter/period ending _____.

(1) You have not paid the amount of tax of Rs.shown as payable in the said return.

(2) You have paid only Rs.as against Rs.shown as payable in the said return.

You are hereby directed to pay the sum of Rs.(in words Rs.....) not paid/short paid with the return as indicated hereinabove with the interest for delayed payment at the rate provided under clause (a) of sub-section 4 of section 25 of the Act, within thirty days from the date of service of this notice and furnish the receipted copy of the challan in proof of payment to this office within a week thereafter, failing which, the said sum will be recovered from you as an arrears of land revenue.

A challan in Form VAT – V is enclosed for the purpose.

(Seal of Appropriate
Assessing Authority)

Signature _____
Appropriate Assessing Authority

FORM VAT – VII

Serial No.

[See rule 25(2) of the Goa Value Added Tax Rules, 2005]

CERTIFICATE OF TAX DEDUCTION AT SOURCE

Regn. No.

1. Name and full address of the Employer:
2. (i) Name and full address of the contractor who has executed the works contract.
- (ii) TIN of the contractor

--	--	--	--	--	--	--	--	--	--	--

3. Particulars of tax deducted:

Sr. No.	Bill no./ (date preferred in case of contractor)	Nature of works contract	Year of the execution of works contract	Amount paid to the contractor	Amount of TDS payment @ 1%	Tax amount actually deducted	Amount remitted to Government Treasury with date of challan
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the tax deducted as above have been remitted by me/I into Government Treasury, in accordance with Section 28 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and that the particulars furnished above are true and correct to the best of my/our knowledge.

Place:

Date:

Name and signature of the persons
deducting tax with his designation
and seal

Note: To be issued in quadruplicate. The original shall be submitted to the respective Appropriate Assessing Authority alongwith return by the contractor. The duplicate shall be retained by the contractor for his record. The triplicate to be submitted by the employer to the Commissioner of Commercial Taxes alongwith the statement in Form VAT–XXVII. The quadruplicate shall be retained by the employer for his record.

FORM VAT – VIII

(See Rule 27/28)

Notice under section 29/30/32 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

No.....

To,

.....

.....

TIN

--	--	--	--	--	--	--	--	--	--

Whereas:

(a) The return(s) filed by you for the period fromtohas/have been selected for detailed assessment under sub-section (1) of section 29 of the Goa Value Added Tax, 2005 and it has become necessary to verify and ascertain the correctness of the said returns;

Or

(b) You, being a registered dealer, have failed to furnish the return(s) as required under section 24 of the Act for the period fromtoand have thereby rendered yourself liable to be assessed to the best of my judgment under clause (a) of sub-section (2) of section 29 of the Goa Value Added Tax Act, 2005;

Or

(c) I desire to satisfy myself that the returns of sales furnished by you in respect of the period from..... to.....are correct and complete and it appears to me to be necessary to make an assessment of tax under clause(b) of sub-section (2) of section 29 of the Act;

Or

(d) You, being a registered dealer have applied for cancellation of registration certificate w.e.f.....on the ground of closure or stoppage of your business and it has become necessary to make an assessment under second proviso to sub-section (1) of section 29 of the Act, in respect of the period fromto

Or

(e) I am satisfied on the basis of information which has come into my possession that you have been liable for payment of tax under the Goa Value Added Tax Act, 2005 in respect of the period commencing onand endingbut have failed to apply for registration. Thus, you have rendered yourself liable to be assessed to tax for the aforesaid period.

You are, therefore, hereby required to-

(i) appear in person or through an authorized representative at.....
(place)..... (date)..... (time) and

(ii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain under the Goa Value Added Tax Act, 2005 or the rules made thereunder relating to aforesaid period alongwith any other relevant evidence on which you

[See rule 27/28/29]

Commercial Tax Office
.....Ward

dealer.....

(3) Address of principal place of business.....

(4) Year.....Period of assessment fromto.....

(5) (i) Accounts books produced:

(ii) Method of Accounting :

(6) Section under which assessed:

(7) Date of service of notice in Form VAT – VIII/IX.....

	As shown in dealer's returns/as determined in assessment	As determined in assessment/ /re-assessment
(8) Turnover.....		
(9) Deduction:		
(i) Sale price of goods returned within a period of six months.....		
(ii) Sale price of goods on which no tax is leviable.....		
(iii) Sale price of goods which have been exempted from tax.....		
(iv) Sale price of goods which are sold in the course of inter-state trade or commerce		
(v) Sales in the course import of goods into or export of the goods out of the Territory of India		
(vi) Sales made outside the State out of goods stock transferred/consigned to other States.....		
(vii) Sales of goods through local agents (registered dealers) on behalf of the assessee		
(viii)		
Balance taxable turnover		

.....

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

(5) Please pay tothe sum of Rs.....(in figures)
Rupees(in words)

Date: (Signed)

(Seal Assessing Authority) Designation.....

Date of encashment in the { Treasury/Sub-Treasury
State Bank of India

Date.....

Place.....

Pay Rupeesonly

The20 Officer-in-charge of { Treasury/Sub-Treasury
State Bank of India

Received payment.....

Claimant's Signature.....

Examined,

Accountant.....

(a) Classification:

Tax.....

Penalty.....

Interest.....

Third copy of the Refund Voucher is identical with the second copy and it is not reproduced here.

(Counterfoil)

FORM VAT – XII

[See rule 30(1) of the Goa Value Added Tax Rules, 2005]

REFUND VOUCHER

Voucher No.....

Refund Voucher for the refund of tax and/or penalty and/or interest under the Goa Value Added Tax Act, 2005(Act of 2005).

Refund payable to

TIN issued by Commercial Taxes Office.....Ward.

Date of order directing refund.....

Amount of refund: Rs.....

Number in collection register showing the collection of amount regarding which refund is made:-

(Signed).....

Designation.....

Dated:

(Office Seal)

FORM VAT – XIII

[See rule 6(1)]

APPLICATION FOR OPTING FOR COMPOSITION OF TAX PAYABLE BY THE
DEALER UNDER SECTION 7 OF THE GOA VALUE ADDED TAX ACT, 2005
(Act 9 of 2005).

(1) To,
The Appropriate Assessing Authority,
_____Ward.

(2) TIN

--	--	--	--	--	--	--	--	--	--

(3) Name and style of the business:

Address: _____

(4) Address of the additional places of business:

I/We are carrying on business as –

(a) Reselling.

(b) Running Hotel including Bar and Restaurant at

(c) Executing Works Contracts within the State.

do hereby apply for payment of tax by way of Composition as provided under Section 7 of the Act.

I/We certify that my/our turnover of sales during the previous yearwas of Rs.....

I/We do hereby declare that I/we do not fall under any of the contingencies stipulated under sub-rule (2) of rule 6.

Place:

Date:

Signature of the dealer

²⁵⁷ **FORM VAT – XIV**

[See rule 6(3)]

Certificate of Composition of tax under section 7 of the Goa Value Added Tax Act, 2005
(Act 9 of 2005)

Registration No.....

1. TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Ward:

--

3. Name & Style of business:

--

4. Address of the principal place of business:

--

5. Nature of business:

--

6. Period of validity of Certificate of Composition of tax :-

from

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 to

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Certified that the dealer has been granted permission for compounding of tax under section 7 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

The dealer shall furnish quarterly return in Form VAT-IV alongwith the receipt of the payment of Composition Tax.

The application for renewal of the certificate should be made within 30 days from the date of its expiry.

Place:

Date: _____ (Seal of Assessing Authority) _____ Assessing Authority.....Ward

Note : Dealer who defects in filing the return within the prescribed time shall be disqualified for the composition of tax for the next two consecutive years.

RENEWAL

Date of renewal	Year for which renewed	Signature of Appropriate Assessing Authority

²⁵⁷ Substituted vide Fourth Amendment Rules, 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006.

²⁵⁸FORM VAT- XV

[See rule 42]

Audit Report under sub-section (1) of section 70 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) in a case where the accounts of the business have been audited under any other law.

1. *I/We report that the statutory audit of _____
(mention name and address of the dealer/person) holding Tax Identification No. _____ under Goa Value Added Tax Act, 2005 and registration No. _____ under the Central Sales Tax Act, 1956 was conducted by me/us/M/s. _____
Chartered Accountants in pursuance of the provisions of section _____ of _____ Act _____ and we hereto annex a copy of our/their audit report dated _____ alongwith all the Annexures and a copy each of:—
(a) the audited profit and loss/income and expenditure account for year ended on _____;
(b) the audited balance sheet as at _____; and
(c) documents declared by the said Act to be part of, or annexed to, the profit and loss/income and expenditure account and balance sheet.
2. The statement of particulars as required to be furnished under section 70 of the Goa Value Added Tax Act, 2005 and Goa Value Added Tax Rules, 2005 are given in Annexure 'A' thereto.

We report our observations/comments/discrepancies/inconsistencies, if any, as under:

Subject to the above in our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said Form VAT XV and annexure thereto are true and correct.

For _____
Chartered Accountant

Name Proprietor/Partner

Membership No. _____
Address _____

Place:

Date:

*Strike off whichever is not applicable.

²⁵⁸ Substituted vide Third Amendment Rules, 2006 published in the Official Gazette, Series I No. 18 (Extraordinary) dated 7-8-2006.

Annexure 'A' to FORM VAT – XV

Statement of particulars required to be furnished under sub-section (1) of section 70 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

PART – A

1. Name of the dealer/person:
2. Address (Principal place of business):
3. Tax Identification No. under VAT Act:
Registration No. under CST Act
4. Constitution of the dealer:
5. a) Income Tax PAN No.:
b) Central Excise Registration No.:
c) Service Tax Registration No.:
6. Period under Audit:
7. Address of all branches and
manufacturing units within the State:
8. Address of all branches and
manufacturing units outside the State:
9. Nature of business – resale/manufacture/
importer/exporter/works contractor/
lessor/others (please specify):
10. Change in the nature of business
(If any during the year):
(the brief particulars of such change)
11. Changes in the constitution during the year:
(the brief particulars of such change)
12. a) Books of accounts maintained:
(incase books of accounts are maintained
in a Computer system, mention the books
of accounts generated by such Computer
System)
b) List of books of accounts examined:
c) Method of accounting followed and
brief particulars of change, if any:
d) Method of valuation of stock and
brief particulars of change, if any:
13. Classes of main goods dealt with by the
dealer:
14. Particulars of main operating bank accounts Name of Bank Branch Account No.:

PART – B**WITHIN STATE SALES****15. Gross turnover of sale as per books of accounts:**

Particulars	Sales (Rs.)
a. Gross sales:	
Add:	
(b) Goods returned debited to accounts:	
(c) Excise collection (if separately not credited to sales account):	
(d) Sales of capital goods:	
(e) Other sales:	
(f) Other adjustment (if any), specify:	
TOTAL (a to f)	
Less:	
(g) Tax (VAT/CST)	
(h) Goods returned in the prescribed manner within the prescribe time:	
(i) Labour charges incase of works contract (if included in (a) above):	
(j) Other adjustments (if any), specify:	
GROSS TOTAL TURNOVER UNDER THE ACT	
Less:	
(k) Turnover of exempted goods within the State:	
(l) Sales on which no tax is leviable (SEZ etc.):	
(m) Turnover of export/import or in the course of export/import outside the country covered by section 5(1), 5(2) and 5(3) of the Central Sales Tax Act, 1956:	
(n) Interstates sales:	
(o) Value of interstate branch transfers/consignment transfers:	
(p) Other deduction (if any, please specify):	
(q) BALANCE TURNOVER	
16 A. DETERMINATION OF OUTPUT TAX SALES:	
RATE OF TAX	TURNOVER
1%	
4%	
12.5%	
20%	
Others	
TOTAL	

**Note:* (Total taxable turnover to match with total turnover of sales as per 15q.

16 B. TOTAL TAX COLLECTED IN THE YEAR:

- a. Under the Goa Value Added Tax Act:
- b. Under Central Sales Tax Act:

17. DETERMINATION OF INPUT TAX CREDIT

17A. ON CAPITAL GOODS						
Rate	Purchases	Input tax for the year	B/F from the previous year	Reverse tax (if any)	C/F to next year	Admissible input tax credit for the year
TOTAL*						

17B. ON OTHER GOODS				
Rate of tax	Purchases	Input tax	Reverse tax	Balance input tax
TOTAL*				

*Note: Total of turnover under column 17A + 17B to match with 17C.

17C. ADMISSIBLE INPUT TAX CREDIT FOR THE YEAR	
(i) On capital goods for the year (as per 17A. above):	
(ii) On other goods :	
a) Brought forward from previous year:	
b) For the year as per 17B above:	
TOTAL	
Less:	
No credit since sales are exempted	
Deduction on account of interstate branch transfer/consignment transfer etc. (upto 4%)	
NET INPUT TAX CREDIT AVAILABLE FOR THE YEAR	

18. TAX LIABILITY

Output tax for the year (Total as per 16A above)	
<i>Less:</i> Input tax credit for the year (as per 17C above)	
<i>Less:</i> 75% under the Net Present Value Compulsory Payment Scheme, 2005	
EXCESS OF ITC/BALANCE OF TAX PAYABLE	
<i>Add:</i> Interest payable under section 55 of the Act for delayed payment of tax.	
Total Tax payable	
Tax paid on	

Excess of ITC/Balance of Tax Payable	

19. TURNOVER DISCLOSED IN RETURN AND TAX PAID

Sr. No.	Particulars	Return column reference	Q1	Q2	Q3	Q4	Total
1.	Total sales						
2.	Total deduction						
3.	Balance taxable turnover						
4.	Total output tax						
5.	Total input tax credit availed						
6.	75% deduction under Net Present Value Compulsory Payment Scheme, 2005						
7.	Balance Tax Payable						
8.	Amount of tax paid during the period						

20. Give reconciliation/reason for difference, if any, in taxable sales, tax liability and input tax credit as per books and as disclosed in return.

21. Whether there is delay in payment of tax, if yes, please give particulars as under:

Sr. No.	Period for which due	Due date	Date of payment	Amount	Delay	Interest payable

22. Whether there is delay in returns, If yes, please give particulars as under:

Period of return	Due date	Date of filing of return	Delay	Reasons, if any as given by the dealer

23. Whether the dealer has deducted tax at source and paid the same to the credit of State Government in accordance with the provisions of Act and Rules.

Total Tax Deducted: _____

Total Tax Deposited: _____

(if there is delay in deposit of tax so deducted, please give particulars as under)

Period	Amount of Tax Deducted	Due date for Payment	Date of Payment	Delay	Amount paid

24. Give details of sales effected as commission agent, in the following proforma:

Name of principal & address	TIN No. (if any)	Total Sales during the year	Output tax, if any VAT/CST

25. Whether the sales of any taxable goods is claimed exempt under the Goa Value Added Tax Act/Rules, If yes, give details of such sales:

Sr. No.	Invoice No.	Date	Name of Party to whom sold	TIN (if any)	Amount of bill	Reason

26. Statement of sales alongwith respective declaration in Form VAT XXX & Form VAT XXXIII.

26. (a) Whether any sales claimed as taxable under Entry (53) of Schedule ‘B’ (Industrial inputs and packing materials) are supported with declaration in Form VAT XXXIII. If not give details.

Sales (Wanting Form VAT XXXIII)

Sr. No.	Invoice No.	Date	Name of Party	Amount (Rs.)

26. (b) Whether any sales claimed as taxable under Entry (23) of Schedule ‘B’ (Capital Goods) are supported with declaration in Form VAT XXX. If not, give details.

Sales (Wanting Form VAT XXX)

Sr. No.	Invoice No.	Date	Name of Party	Amount (Rs.)

PART C
EXPORT SALES

27. (a) Total export sales [(total to match sales in column 15(m)) _____]

(b) Whether all declarations for export (Form H) are available on record. If not, give details.

Sr. No.	Invoice No.	Date	Name of Party	Amount Rs.

PART D
INTERSTATE SALES

28. TURNOVER OF INTERSTATE SALES ETC. (As per Books)

Particulars	
a. Total Inter-State Taxable Sales.	
b. Total Inter-State Branch/consignment transfer.	
c. Total Inter-State Sales exempt u/s 8(5) of the CST Act.	
d. Total Inter-State Sales exempt u/s 6(2) of the CST Act.	
e. Central Sales Tax payable.	

29. Details of taxable sales shown in return.

Particulars	Taxable Sales	Tax Payable	Tax paid
Quarter- I			
Quarter- II			
Quarter-III			
Quarter -IV			
Total			

30. Give reconciliation of difference, if any, in taxable sales as per books and as per return.**31. Whether there is delay in payment of tax. If yes, give particulars as under.**

Sr. No.	Date of Sale	Amount payable	Due Date	Date of payment	Delay

32. Whether there is delay in filing of return. If yes, give particulars as under:

Sr. No.	Particulars	Due Date for filing return	Date when filed	Delay

33. Whether Inter-State sales claimed as liable to tax u/s 8(1) of CST Act are supported with declaration in Form C/D. If not give details:**SALES** (Wanting Form C/D)

Sr. No.	Invoice No.	Date	Name of Party	Amount Rs.

34. Whether Inter-State sales claimed as exempt under section 6(2) of CST Act, are supported with necessary declaration, if not, give details:—

Sales (Wanting Form C/D)				
Sr. No.	Invoice No.	Date	Name of Party	Amount Rs.
Sales (Wanting Form E-1, E-II)				
Sr. No.	Invoice No.	Date	Name of Party	Amount Rs.

35. Whether claims of all Inter-State branch transfer/consignment transfers u/s 6A of CST Act, are supported with declaration in Form 'F', if not, give details:—

Sr. No.	Invoice No.	Date	Name of Party	Amount Rs.

36. Whether Inter-State sales claimed as exempt under section 8(5) of CST Act, are supported with declaration in Form C/D, if not, give details:—

Sales (Wanting Form C/D)

Sr. No.	Invoice No.	Date	Name of Party	Amount Rs.

37. INPUT TAX ADJUSTMENTS INFORMATION (In case Input Tax Credit is more than Output Tax)

Balance of Credit as per 18 above		
Less : Adjustments		
1. Against any dues under the Goa Value Added Tax Act, 2005		
Period	Amount	
2. Against any dues under Central Sales Tax Act, 1956		
Period	Amount	
3. Against any dues under the Goa Sales Tax Act, 1964		
Period	Amount	
4. Against any dues under Goa Tax on Entry of Goods Act, 2000		
Period	Amount	
5. Cash refund claimed/granted on account of export sales		
Period	Amount	
Balance Input Tax Credit on other goods carried forward to next year		

38. INFORMATION ABOUT SALES TAX INCENTIVES EXEMPTION /NPV DEFERMENT (if applicable)

(i) Name of the agency (Directorate of Industries/SIA) which issued the registration certificate/Acknowledgment to the industry.	
(ii) Registration Certificate /Acknowledgment No. and date of issue.	
(iii) Period of Entitlement of Sales Tax incentives as per Goa VAT Act, 2005 read with Notification No. _____ dated _____ and No. _____ dated _____. No. _____ dated _____	From____ (DD/MM/YYYY) To _____ (DD/MM/YYYY)
(iv) Whether the benefit is being claimed as SSI/MSI/LSI	

I certify that above particulars are true and correct to best of my knowledge and belief.

I certify that above particulars are verified by me from books of account and same are true and correct.

For _____
(Name of the dealer/person)

(Signature)_____

Name_____

Designation _____

Place : _____

Date : _____

For _____

CHARTERED ACCOUNTANT
(Name)

(Proprietor/Partner)

Membership No. _____

Address _____

Place: _____

Date: _____

FORM VAT – XVI

[See rule 30(1) of the Goa Value Added Tax Rules, 2005]

Refund Adjustment Order

Voucher No. _____

(1) Name of dealer or person to whom issued _____

(2) TIN (In case of dealer registered under the Act)

[illegible]

(3) Amount of refund due Rs. _____

(4) Date of order quantifying the refund amount_____

(5) Details of amount deducted, if any on account of any demand outstanding against the

applicant.

Amount	Demand Notice No. & date

(6) Net refundable amount in figures and words

(In words

(In figures Rs. _____)

(7) The amount of Rs..... to be refunded by issue of Refund Voucher in Form VAT – XII.

Place:

Signature of Assessing Authority

Date:

(Seal of Assessing Authority)

FORM VAT – XVII

(See rule 32)

Memorandum of appeal to the Appellate Authority/Tribunal under section 35/36 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

Before the Appellate Authority/Tribunal
No.....of20....

(To be filled in by the office of the Appellant Authority/Tribunal)

M/s.....
.....

— Appellant

Versus

The Appropriate Assessing Authority/Appellate Authority

— Respondent

(1) TIN

--	--	--	--	--	--	--	--	--	--

 :

(2) Style of business :

(3) Status of the business (write here individual, HUF

Partnership, Limited Company, Association of :
persons, etc. as the case may be)

(4) Location of principal place of business :

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

(6) Name of the Appropriate Assessing
Authority/Appellate Authority passing the order :

(7) Period to which the appeal relates :

(8) Date of order :

(9) Date of service of order appealed against :

(10) Amount demanded

Tax :

Penalty :

Interest : _____

Total : _____

(11) Amount paid

Tax :

Penalty :

Interest : _____

Total : _____

(12) Amount in dispute

Tax :

Penalty :

Interest : _____

Total : _____

(13) Relief claimed in appeal :

(14) The appellant has paid the tax assessed, interest levied and penalty imposed under the order appealed against as shown below:

	Amount paid before assessment	Paid after assessment/appeal			Balance due, if any, at the time of filing of appeal Amount
		Amount	Treasury Receipt No.	Date	
(i) Out of admitted tax, interest & penalty					
(ii) Out of disputed tax, interest & penalty					

(15) A Certified copy of the order appealed against is attached

(16) Grounds of appeal (may be recorded in a separate sheet if the space is insufficient)

Verification

I/ Wethe appellant (s) do hereby declare to the best of his/their knowledge and belief that the facts set out in the memorandum are true and that the amount of tax assessed or re-assessed interest and the penalty, if any, imposed or the tax and penalty admitted to be due has been paid by Treasury Chalan dtd....., copy of which is enclosed.

Date:

Place:

Signature of appellant or person
duly authorised in writing in
his behalf by the appellant.

For use in the office of the Appellant Authority/Tribunal.

Date of receipt.....

.....

Acknowledgment

Received from M/s.ofTIN (if any)
Memorandum of Appeal alongwith the enclosures mentioned therein.

Place:

Signature of Receiving Official

Date:

(Office Seal)

.....

FORM VAT-XVIII

[See rule 25(1)]

ORIGINAL
(To be retained by the
Payer)

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

0040 – Taxes on Sales, trade, etc.
.....Remitted in
(Branch)

{	Treasury/Sub -Treasury
	State Bank of India

(1) Name and Address of the Employer

(2) Registration No.....

(3) TIN, if any available

--	--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from

_____ to _____

Payment on account of	Amount (in figures) Rs.
105- Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

(5) Amount remitted in figure:

Amount in words (Rupees.....

.....
only)

Place:

Signature of the employer or
authorised representatives

Date:

(For use in the Treasury/Bank)

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

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)_____
(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- XVIII

[See rule 25(1)]

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

0040 – Taxes on Sales, trade, etc.
.....Remitted in
(Branch)

{	<u>Treasury/Sub-Treasury</u>
	<u>State Bank of India</u>

(1) Name and Address of the Employer

(2) Registration No.....

(3) TIN, if any available

--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from

_____ to _____

(5) Amount remitted in figure:

 Amount in words (Rupees.....
 only)

Place:

Date:

Signature of the employer or
authorised representatives

Payment on account of	Amount (in figures) Rs.
105-Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

(For use in the Treasury/Bank)

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

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)_____
(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- XVIII

[See rule 25(1)]

TRIPLICATE
(for the Treasury)

Challan for remittance of tax deducted at source

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

0040 – Taxes on Sales, trade, etc.
.....Remitted in
(Branch)

{	Treasury/Sub-Treasury
	State Bank of India

(1) Name and Address of the Employer

(2) Registration No.....

(3) TIN, if any available

--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from

_____ to _____

Payment on account of	Amount (in figures) Rs.
105- Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

(5) Amount remitted in figure:

Amount in words(Rupees.....

..... only)

Place:

Date:

Signature of the employer or
authorised representatives

(For use in the Treasury/Bank)

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

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)_____
(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT- XVIII

[See rule 25(1)]

Challan for remittance of tax deducted at source

QUADRUPLICATE
(To be sent to the
respective Appropriate
Assessing Authority by
Treasury)

Under section 28(2) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

0040 – Taxes on Sales, trade, etc.

Remitted in
(Branch)

Treasury/Sub-Treasury
State Bank of India

(1) Name and Address of the Employer

(2) Registration No.....

(3) TIN, if any available

--	--	--	--	--	--	--	--	--	--	--	--

(4) Period to which payment relates from

_____ to _____

Payment on account of	Amount (in figures) Rs.
105-Value Added Tax	
01-Tax Collection	
02-Composition of Tax	
03-Licence & Registration Fees	
04-Interest	
800-Others receipts	
81-Other items	
Total	

(5) Amount remitted in figure:

Amount in words(Rupees.....
..... only)

Place:

Date:

Signature of the employer or
authorised representatives

(For use in the Treasury/Bank)

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

Rupees.....
(in words)

2. Date of entry.....

3. Chalan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

FORM VAT-XIX

[See rule 39(3) of the Goa Value Added Tax Rules, 2005]

NOTICE OF RECTIFICATION OF CLERICAL OR ARITHMETICAL MISTAKE

No. Dated.....

TIN

--	--	--	--	--	--	--	--	--	--

To,

.....

.....

Whereas it has come to my notice that a clerical/arithmetic mistake has arisen in the order ofdatedpassed by(Authority) for the year/period fromto

And whereas, it is felt necessary to rectify the said clerical/arithmetic mistake and which rectification may have the effect of enhancing the assessment resultantly in extra dues of Rs.....

You are, therefore, hereby required to,—

- (i) appear in person or through authorised representative; and
- (ii) produce or cause to produce your books of accounts relating to aforesaid period in support of your objections, if any, which you may wish to raise in relation to these proceedings at(place).....(time)(date).

Kindly note that in the event of your failure to comply with the requirements hereinabove made, the appropriate order shall be passed without any further reference to you.

Place:

Date:

Seal of Assessing
Authority

Signature.....
Assessing Authority

FORM VAT – XX

(See rule 44(2) of the Goa Value Added Tax Rules, 2005)

DECLARATION

(a).....

In respect of goods being imported into the State
exported out of the State

- (1) (a) Name and complete address of the consignor
- (b) TIN number of the consignor.....
- (2) (a) Name and complete address of the consignee.....
- (b) TIN number of the consignee.....
- (3) Place from which goods dispatched.....
- (4) Destination
- (5) Description of goods
-
- (6) Quantity/weight.....
- (7) Value of goods.....
- (8) Consignor's invoice No. and date.....
- (9) Mode of transport.....
- (10) Name and full address of the carrier
(transport co. owner of the vehicle, etc).....
- (11) Railway receipt/bill of lading no. and date.....

Ideclare that to the best of my knowledge and belief, the above statements are true and correct.

Date:.....

.....
Signature of the consignor or his
authorised agent

(12) In the case of transport by road, following details should be furnished by the Transport Company:

- (a) Details of the vehicle with its number.

.....

- (b) Name and address of the driver of the vehicle.

.....

(c) Name and full address of the person in-charge of the goods

.....

I,being thedeclare that to the best of my knowledge and belief the above statements are true and correct.

.....

(Signature or thumb
Impression of
The driver or the person
in charge of goods

(to be completed in the office of Check-Post)

Name of the Check-Post.....

Date and time of arrival of the
Vehicle carrying the goods at
Check-Post.....

Certified that I have checked the goods above-mentioned.

Officer-in-charge of the
Check-Post

.....

(Signature)

Note: To be filled in triplicate

(a) here mention the words 'original', duplicate' and 'triplicate'.

FORM VAT – XXI

[See rule 56 of the Goa Value Added Tax Rules, 2005]

APPLICATION FOR ENROLMENT AS A COMMERCIAL TAX PRACTITIONER

To,

The Commissioner of Commercial Taxes,
Panaji.

I, _____ (address of the office/residence) _____
hereby apply for enrolment of my name in the list of Commercial Tax Practitioner under Rule 56 of the Goa Value Added Tax Rules, 2005.

I, declare that I am qualified to attend before any Commercial Taxes Authorities under section 82 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), in accordance with Rule 56 of the said Rules, in that-

(1) I am retired Officer of the Commercial Taxes Department of _____ State and while in service I had worked as _____ which is a post not lower in rank than that of Commercial Tax Inspector and that I have retired from service on superannuation/voluntary retirement before one year.

(2) I state that I possess the qualification mentioned in Rule 56 of the Goa Value Added Tax Rules, 2005. Certified copies of certificates/degree/diploma, etc. alongwith originals and 2 copies of my latest photographs are enclosed herewith.

The above statements are true to the best of my knowledge and belief.

The original documents sent herewith be returned to me after verification.

Place:

Date:

Encl: As above.

Signature of the applicant

ACKNOWLEDGMENT

Received an application in Form VAT – XXI from _____ alongwith enclosures stated below for enrolment under Rule 56 of the Goa Value Added Tax Rules, 2005.

Enclosures received:

- 1.
- 2.
- 3.

N.B.: Originals will be returned after verification

Place:

Date:

Serial No.

Receiving Officer

GOVERNMENT OF GOA

COMMERCIAL TAXES DEPARTMENT

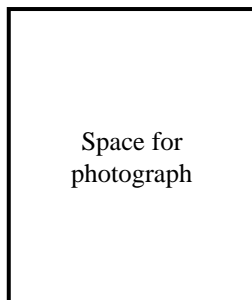
PANAJI – GOA

²⁵⁹FORM VAT – XXII

[See rule 56(6) of the Goa Value Added Tax Rules, 2005]

CERTIFICATE OF ENROLMENT

This is to certify that within signed
Shri/Smt./.....having his/her
office/residence at
has been enrolled under No..... as Commercial Tax Practitioner
under section 82 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)
read with rule 56 of the Rules framed thereunder.



()
Commissioner of Commercial Taxes

N. B.: (1) *This certificate needs to be produced before the Commercial Taxes Authorities on demand.*

(2) *The practitioner shall quote his enrolment No. in the authority letter to be produced to Commercial Taxes Authorities.*

²⁵⁹Substituted vide Fourth Amendment Rules, 2006 published in the Official Gazette, Series I No. 35 dated 30-11-2006.

FORM – VAT XXIII*(See rule 41 of the Goa Value Added Tax Rules, 2005)***CERTIFICATE OF RECOVERY OF ARREARS**

- (1) Full Name and address of the defaulter;
- (2) TIN

--	--	--	--	--	--	--	--	--	--
- (3) The name of the person or persons, if any,
responsible for the payment of amount due:
- (4) The sum to be received:
- (5) Period to which the sum relates:
- (6) The provisions of law under which the sum is
recoverable as an arrears of land revenue:
- (7) The process by which the sum may be recovered:
- (8) The property against which the process may be executed:
- (9) The head of account to which the amount should be
credited and
- (10) Any other information relevant for the purpose
of recovery of the arrears.

(Seal of Appropriate
Assessing Authority)

Signature _____
Appropriate Assessing Authority

Dated

_____Ward

To,

FORM VAT – XXIV

[See rule 14(v)]

Application by an Employer for the grant of Registration under Section 28(1) of the
Goa Value Added Tax Act, 2005 (Act 9 of 2005)

To,

The Appropriate Assessing Authority,

_____ Ward.

- (1) Name of the Employer :
- (2) Permanent address of the Employer :
- (3) Nature of works contracts awarded :
- (4) Value of the works contracts awarded: :
- (5) Date of tax deduction at source :
- (6) Date of crediting contractor's accounts
towards the payment of tax deducted
at source :

Place:

Date:

Signature of the Employer

FORM VAT-XXV

[See rule 15(2)]

Registration Certificate for an Employer

Registration No.:

(1) Name of the employer:

(2) Permanent address of the employer:

(3) TIN, if any:

--	--	--	--	--	--	--	--	--	--	--	--

(4) Nature of Works Contract:

(5) Date of validity of Registration Certificate: From _____ to _____

Place:

Date:

Signature of Assessing Authority

(Seal of Assessing Authority)

RENEWAL

Date of renewal	Period to which renewed	Signature of Appropriate Assessing Authority

FORM VAT – XXVI

[See rule 9(1)]

**APPLICATION FOR REFUND OF TAX UNDER SECTION 34(1) OF
THE GOA VALUE ADDED TAX ACT, 2005 (Act 9 of 2005)**

- (1) Name and address of the applicant dealer (exporter).....
- (2) TIN

--	--	--	--	--	--	--	--	--	--
- (3) Quarter/period during which sales are made and in respect of which the refund is claimed.....
- (4) Amount of refund claimed.....
- (5) Details of sales (a separate Annexure to be attached in the following proforma):

Sr. No.	Sale Invoice		Description of goods	Quantity	Sale price of goods	Name and address of the purchaser	Mode of dispatch with supporting documents	Mode of Payment
	No.	Date						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

- (6) Details of purchases of goods made within the State against the Tax Invoices related to aforesaid sale of goods (a separate Annexure to be attached in the following proforma).

Sr. No.	Dealer from whom goods purchased (Name & address)	TIN	Tax Invoice		Description of goods
			No.	Date	
(1)	(2)	(3)	(4)	(5)	(6)

Quantity	Price of goods	Tax Charged	Purpose of purchase i.e. for use in manufacture or for resale.
(7)	(8)	(9)	(10)

- (7) The return for aforesaid period in Form VAT – VIII and in Form I under the Central Sales Tax (Registration and Turnover) Rules, 1957 are filed separately.

DECLARATION

I, hereby, declare that the above particulars are true to the best of my knowledge and belief. Further, I declare that no application for refund in respect of the present claim has made earlier.

Place:

Date:

Signature of the dealer or his
authorised representative

Status.....

FORM VAT – XXVII

[See rule 25(2) of the Goa Value Added Tax Rules, 2005]

QUARTERLY STATEMENT OF TAX DEDUCTED AT SOURCE FOR THE PERIOD

FROM _____ TO _____

- (1) Name and address of the Employer :
- (2) Registration number of the Employer :
- (3) TIN, if any :
- (4) Total amount of payments made during the quarter Rs. _____ chalan/scroll
No. dtd.
- (5) Total amount of tax deducted at source Rs. _____
- (6) Details of remittance :

Sr. No.	Name & address of the contractor	TIN	Period	TDS Amount
---------	-------------------------------------	-----	--------	------------

* enclose separate statement, if necessary

DECLARATION

I, _____ do hereby solemnly declare that to the best of my knowledge and belief, the information furnished hereinabove is true and complete.

Place:

Date:

Signature of the employer or his representative**FORM VAT – XXVIII**

[See rule 25(2)(iv) of the Goa Value Added Tax Rules, 2005]

**REGISTER FOR TAX DEDUCTION AT SOURCE MADE UNDER SECTION 28 OF
THE GOA VALUE ADDED TAX ACT, 2005 (Act 9 of 2005)**

Sr. No. of certificate of tax deduction at source	To whom issued with his TIN	Date of issue	Amount for which issued	Chalan/Scroll No. and date of remittance of the amount in Government Treasury	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORM VAT – XXIX

(See rule 5(1) of the Goa Value Added Tax Rules, 2005)

Application for claim of reimbursement of tax paid on purchases made by specialized agencies of UNO, etc. under sub-section (1) of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005)

To,

The Commissioner of Commercial Taxes,
Government of Goa,
Panaji - Goa.

Sir,

I(name and designation of the officer signing the application) of the
....., do hereby apply for reimbursement of tax collected on the purchases of goods
made by me/us specified in the invoice /cash memo No.....dated.....of Shri/M/s.
..... who is/are registered dealer under the Goa Value Added Tax Act,
2005 (Act 9 of 2005).

My/our Bank Account in India is under No.....and the payment towards such
reimbursement of tax be made payable by demand draft to be credited to the said Bank Account.

Invoice/Cash Memo relating to the said purchases is enclosed in original.

Place:

Signature of authorised officer

Date:

Status & Office seal_____

Name & Address of the Purchasing Official _____

Enclosed: invoice/cash memo (in original)

(Original/Duplicate/Triplicate/Quadruplicate)

FORM VAT – XXX

[See rule 57]

DECLARATION

(Under Entry (23) of Schedule ‘B’ to the Goa Value Added Tax Act, 2005)(Act 9 of 2005)

Sr No:

Year :

I (name),.....(designation/status)
 of M/s. (name and address of purchasing dealer) on behalf of the said purchaser do
 hereby declare that:-

(1) I/We am/are registered dealer holding TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

and that the registra-tion granted to me/us is in force as on this date.

(2) The goods specified in the Tax Invoice No.dated.....of M/s.

..... holder of TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

have been purchased by me/us as Capital goods as defined in the Goa Value Added Tax
 Act, 2005 (Act 9 of 2005) and that they are properly recorded in our books of accounts.

I/We hereby declare that whatever stated above is true to the best of my/our knowledge and
 belief.

Date:

Signature

Place:

Status

N.B.: To be issued in quadruplicate. The ‘original’ and the ‘duplicate’ shall be made over by the
 purchasing dealer to the selling dealer out which the ‘original’ shall be forwarded by the
 selling dealer to his Assessing Authority alongwith the return.

The ‘duplicate’ shall be retained by the selling dealer for his record. The ‘triplicate’ shall be
 sent by the purchasing dealer immediately on its issue to the Commissioner keeping the
 ‘quadruplicate’ for his record.

FORM VAT – XXXI

[See rule 12 of the Goa Value Added Tax Rules, 2005]

**APPLICATION FOR RAISING OBJECTION AS TO THE JURISDICTION
OF ANY OFFICER OR PERSON**

Name and address of the dealer

.....

TIN

--	--	--	--	--	--	--	--	--	--	--

To,

.....

.....

I/We am/are in respect of your notice under reference No.....dated..... requiring me/us
to

In this regard, I/Weobject to your jurisdiction for the issue of the said notice to
me/us on the following ground (may be recorded in separate sheet if the space is insufficient).

A certified copy of the notice in respect of which the jurisdiction has been objected is enclosed.

Prescribed fees of Rs. 100/- are paid by way of court fee stamp affixed on this application.

Place:

Signature.....

Name of the person

signing.....

Date:

Relation with dealer or persons

FORM VAT – XXXII

[See rule 56 (7) of the Goa Value Added Tax Rules, 2005]

LETTER OF AUTHORITY

I,..... hereby authorise Shri/Smt.....
 Sales Tax Practitioner/Chartered Accountant/Legal Practitioner/Cost Accountant/Company/
 Secretary/Employee/Relative to represent me/us before(Authority under the Act) in
 connection with the proceeding under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) or
 rules made thereunder in respect of the period from to..... and whatever
 explanation or statement he gives or makes on my/our behalf shall be binding on me/us.

Date:

Signature:

Place:

Status:

I do hereby declare that I am Sales Tax Practitioner,duly
 qualified under section 82 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and that I agree
 to attend and represent Shri/M/s.....in the proceeding beforein respect of
 the period fromtoand that I shall state the facts correctly and give true
 explanation to the best of my knowledge and belief.

Date:

Signature:.....

Place:

Enrollment No., if any.....

²⁶⁰**FORM VAT – XXXIII**

(See rule 58)

DECLARATION

[Under entry at serial number (53) of Schedule 'B' to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)]

Year:

Date:

I, (name)....., (designation/status) of
M/s..... (name and address of selling dealer) do hereby declare that:—

(1) is the registered dealer holding TIN

--	--	--	--	--	--	--	--	--	--

and that the registration granted to.....
.....is in force as on this date.

(2) The goods specified in the tax invoices and listed in the table hereinbelow have been sold by..... as industrial inputs/packing material covered under entry at serial number(53) of Schedule 'B' to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) as indented by the respective purchasing dealers for use by them in the manufacture of goods for sale.

TABLE

Period from to (quarter)

Year:

Sr. No.	Name and address of the purchasing dealer	TIN	Details of goods sold	Invoice No.	Date	Amount in Rupees (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i)						
(ii)						
(iii)						
(iv)						
(v)						
(vi)						
(vii)						
Total						

I hereby declare that whatever stated above is true to the best of my knowledge and belief.

Date:

Signature:

Place:

Status:

N. B.: To be issued in duplicate. The 'original' shall be forwarded by the selling dealer to the Assessing Authority and the 'duplicate' shall be retained by him for his record.

²⁶⁰ Inserted vide Second Amendment Rules, 2005, thereafter substituted vide seventh Amendment published in the Official Gazette, Series I No. 10 dated 4-6-2009.

²⁶¹FORM VAT-XXXIV

(See rule 58)

DECLARATION

[Under entry at serial number (53) of Schedule 'B' to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)]

Year:

Date:

I,..... (name), (designation/status) of
M/s..... (name and address of the purchasing dealer) do hereby declare that:—

(1)..... is the registered dealer holding TIN
and that the registration granted to is
in force as on this date.

(2) The goods specified in the tax invoices and listed in table hereinbelow have been purchased by him as industrial inputs/packing materials covered by entry at serial number (53) of Schedule 'B' to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), for use in the manufacture of goods at our factory and not for resale.

TABLE

Period from to (quarter) Year:

Sr. No.	Name and address of the selling dealer	TIN	Details of the goods purchased	Invoice No.	Date	Amount Rupees (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i)						
(ii)						
(iii)						
(iv)						
(v)						
(vi)						
(vii)						
Total						

I hereby declare that whatever stated above is true to the best of my knowledge and belief.

Date:

Signature:

Place:

Status:

N. B.: To be issued in duplicate. The 'original' shall be forwarded by the purchasing dealer to the Assessing Authority and the 'duplicate' shall be retained by him for his record.

²⁶¹Inserted seventh Amendment published in the Official Gazette, Series I No. 10 dated 4-6-2009.

Finance (Rev. & Cont.) Department

Notification

No. 4/5/2005-Fin(R&C)(1)

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the “said Act”), the Government of Goa hereby appoints the 1st day of April, 2005, as the date on which the said Act shall come into force.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series I No. 53 Extraordinary No. 3, dated 31st March 2005].

Notification

No. 4/5/2005-Fin(R&C)(3)

In exercise of the powers conferred by sub-rule (2) of rule 1 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “said Rules”), the Government of Goa hereby appoints the 1st day of April, 2005, as the date on which the said Rules shall come into force.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

Notification

No. 4/5/2005-Fin(R&C)(4)

In exercise of the powers conferred by sub-section (2) of section 6 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby exempts the subsequent sales in respect of the goods mentioned in the Annexure below from payment of output tax for a period of three years, subject to the following conditions:

- (1) The goods should be purchased from a registered dealer within the State.
- (2) The subsequent dealer claiming such exemption shall be registered under the said Act.
- (3) Proof of payment of tax at first point of sales on such goods shall be adduced to the satisfaction of the Appropriate Assessing Authority.

Annexure

- 1) Aviation spirit, Aviation turbine fuel and A.V. Gas other than covered by entry 34 of Schedule 'B', appended to the said Act.
- 2) High Speed Diesel (HSD).
- 3) Light Diesel Oil (LDO).
- 4) Motor Spirit which is commercially known as petrol including ethanol blended petrol.
- 5) Any other petroleum products not specifically described hereinabove or in any of the Schedules appended to the said Act other than kerosene oil, liquified petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.

This Notification shall come into force with effect from 1st April, 2005.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series II No. 53 Extraordinary No. 3, dated 31st March, 2005].

Notification

No. 4/5/2005-Fin(R&C)(6)

In exercise of the powers conferred by sub-section (8) of section 9 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby specifies six months as the period and 1st day of July, 2005 as the date, for the purposes of said sub-section (8) of section 9 of the said Act. During the said period input tax credit shall be proportionately apportioned.

This Notification shall come into force with effect from 1st April, 2005.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series I No. 20 Extraordinary No. 2, dated 24th August, 2005].

Notification

No. 4/5/2005-Fin(R&C)(7)

In exercise of the powers conferred by sub-section (1) of section 13 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby appoints Shri Amit Yadav, as the Commissioner, for carrying out the purposes of the said Act.

This Notification shall come into force with effect from 1st April, 2005.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series II No. 53 Extraordinary No. 3, dated 31st March, 2005].

Notification

No. 4/5/2005-Fin(R&C)(8)

In exercise of the powers conferred by sub-section (6) of section 13 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby delegates to the Commissioner all the powers conferred on the Government under said section 13 of the said Act, except powers relating to the appointment of Additional Commissioner or Assistant Commissioner or other Officers.

This Notification shall come into force with effect from 1st April, 2005.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series II No. 53 Extraordinary No. 3, dated 31st March, 2005].

Notification

No. 4/5/2005-Fin(R&C)(11)

In exercise of the powers conferred by sub-section (1) of section 75 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa, with a view to prevent or check avoidance or evasion of tax, hereby directs establishment of the following Check-posts at the places mentioned below.

- (1) Check-post at Molem.....Sanguem Taluka.
- (2) Check-post at Dodamarg.....Bicholim Taluka.

- (3) Check-post at Pollem.....Canacona Taluka.
- (4) Check-post at Patradevi.....Pernem Taluka.
- (5) Check-post at Naibag.....Pernem Taluka.
- (6) Check-post at Anjunem.....Satari Taluka

Further, any officer of the Commercial Tax Department so authorized to exercise powers and discharge his duties at the Check-posts specified above, by way of inspection of documents produced and goods being moved, shall be incharge of such Check-posts.

This Notification shall come into force with effect from 1st April, 2005.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series II No. 53 Extraordinary No. 3, dated 31st March, 2005]

Notification

No. 4/5/2005-Fin(R&C)(13)

In terms of the provisions of sub-section (2) of section 89 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and in partial modification of the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003, the Government of Goa is hereby pleased to frame the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, as follows, namely:—

1. Short title, application and commencement.— (1) This Scheme may be called the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005.

(2) It shall apply to the industrial units eligible as per provisions of this Scheme in the entire State of Goa.

(3) It shall come into force on 1st day of April, 2005.

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

(a) “**balance un-expired period**” means the period during which the eligible unit is entitled for benefit of exemption in terms of entry 68 or entry 85 of the Second Schedule appended to the earlier law (hereinafter referred to as the “said entry”) and/or under notifications issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) (hereinafter referred to as the “said notification”) or to whom the said benefit is extended by any Government order, reduced by the period during which the benefit of exemption is availed by the said unit, if any, under aforesaid entries and/or notifications or Government order;

(b) **“eligible unit”** shall mean and include.—

(i) the industrial unit in Small Scale, Medium Scale and Large Scale sectors which is entitled for benefit under the said entry or under the said notification or under specific Government Order extending the benefit;

(ii) the industrial unit which has gone in production on or before 31-3-2002, but found to be not eligible for the benefit of said entry or said notification on account of non-fulfillment of any of the conditions specified therein and to which the benefit of the said entry or notification is extended under a Government order. The benefit of this Scheme to such unit shall be from the date of the Government order or such date as may be specified therein;

(c) **“earlier law”** means the Goa Sales Tax Act, 1964 (Act 4 of 1964) as amended from time to time and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws;

(d) **“implementing agency”** means the Department of Commercial Taxes;

(e) **“period of entitlement”**.—

(i) in respect of an eligible unit, other than those specified in Schedule hereto, means the balance unexpired period computed on 31-3-2005;

(ii) in respect of units specified in Schedule appended hereto, means the following period:—

(i) Small Scale Industrial unit availing exemption as on 31-3-2005 under entry 68 of Second Schedule appended to the earlier law.	10 years reduced by the period during which the exemption availed by the unit under the earlier law subject to maximum of five years.
(ii) Medium Scale/Large Scale Industrial units availing exemption as on 31-3-2005 under entry 85 of the Second Schedule appended to the earlier Law.	5 years reduced by the period during which the exemption is availed by the unit under the earlier law.

Explanation:— In working out period of entitlement, fraction of a day, if any, shall be ignored.

(f) **“return”** means the return required to be filed under the Goa Value Added Tax Act, 2005 or under the Central Sales Tax Act, 1956 (incase the eligible unit exercised option to get covered under the Scheme).

(g) **“tax liability”** means the following:—

(i) net tax payable under the Goa Value Added Tax Act, 2005 during the period of entitlement on the sales of goods covered by the said entry and/or Government Order and/or;

(ii) sales tax payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) during the period of entitlement on the sales of goods covered by the said notification and/or Government Order;

(h) “**net present value (NPV)**” means the amount equal to 25% of tax liability during the period of entitlement;

(i) “**appointed day**” means the day on which the Goa Value Added Tax Act, 2005 (Act 9 of 2005) shall come into force;

(j) “**earlier scheme**” means the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003;

(B) Words and expressions used in this scheme and not defined but defined in the Act shall have the same meaning respectively assigned to them under the Act.

3. Scope of Scheme.— This Scheme is in lieu of exemption available and availed on the appointed day under the said entry and/or the Government order, as the case may be under the earlier law.

In respect of Government Notification issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 the eligible unit may exercise option either to continue the exemption subject to condition specified in the said notification including production of Form “C”/“D” or to opt for the benefit under this Scheme. The option once availed is irrevocable.

4. Eligibility.— The industrial units which are entitled for availing the benefit of the said entry and/or said notification or under the Government order extending the benefit shall be eligible for the benefit of this Scheme from the date of filing of declaration if such declaration is filed within 30 days from the appointed day and that it will take effect from the said date i.e. appointed day.

The declaration shall be in the Form I specified hereto with supporting documents. An acknowledgement in Form II as specified hereto shall be issued by the Officer authorised for the purpose by the Commissioner. In cases of Government Order extending the said benefit, eligibility of such unit shall be subject to the conditions specified in the said Order.

Those units which are already availing the benefit under the earlier Scheme may exercise option within 30 days from the appointed day whether they would like to continue in the Scheme in relation to inter-state sales or would like to avail exemption under sub-section (5) of section 8 of the Central Sales Tax Act, 1956. In case such unit opt for exemption then such exemption will be available for balance unexpired period reduced by additional 15% allowed under the earlier Scheme. In case they opt to be in the Scheme, the terms of earlier Scheme shall be applicable including period of benefit.

5. Quantum of benefit.— The quantum of benefit under this Scheme will be equal to the tax liability during the period of entitlement reduced by NPV (Net Present Value).

6. Discharge from deferred tax liability.— The payment of Net Present Value will discharge the industrial unit from any obligation under the Goa Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956, as the case may be, towards payment of the balance tax during the period of entitlement to the extent it is payable under the Scheme.

7. Effect of non-payment of Net Present Value.— In the event of non-payment of Net Present Value, the implementing agency shall recover the respective amount with

interest at 15% per annum of Net Present Value defaulted. Further, the amount in default with accrued interest shall be recovered as arrears of land revenue.

8. Procedure for availing benefit of the Scheme.— The eligible units shall make a declaration to the Commissioner of Commercial Taxes in the Form I specified hereto, enclosing therewith the following documents:—

- (i) the Certificate of registration/acknowledgement of IEM/Letter of intent;
- (ii) last assessment order and copies of quarterly returns filed for the previous year;
- (iii) declaration stating the date of first sale effected;
- (iv) description of the goods manufactured, processed or assembled.

On receipt of the declaration, the Commissioner of Commercial Taxes if he has reason to believe that the declaration so furnished is factually incorrect or deficient, he shall issue a deficiency memo calling for compliance within 30 days and in the event of non-compliance or if the details furnished therein are proved to be incorrect, he shall make an order withdrawing the benefit under the Scheme, after giving an opportunity of hearing to the declarant.

The eligible unit will be entitled to charge tax at appropriate rate and effect payment of net present value. In the returns to be filed under the Goa Value Added Tax Act, 2005, such unit shall indicate the amount of tax paid by way of net present value and will also show the amount of tax liability deferred and discharged under clause 6.

9. Restriction on issue of invoice and for claiming input tax credit on goods manufactured by industries covered under the Scheme.— The invoice issued by the eligible unit covered by the Scheme shall be ‘Restrictive Tax Invoice’. Input tax credit shall be admissible against it to the extent the goods are sold within the State. In the event of inter-state sales of such goods by any of the subsequent seller, the input tax credit shall be restricted to the actual output tax payable on such inter-state sales or input tax paid on such goods, whichever is lower. The input tax credit shall not be admissible if goods are dispatched by way other than sales, by the subsequent dealer/dealers.

The eligible unit shall specifically mention in the invoice the following:—

“Goods covered hereinunder are manufactured by eligible unit coming under the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005. Input tax credit restricted to local sales only”.

10. Statement of Restrictive Tax Invoice issued.— The eligible unit shall furnish a statement of tax invoice issued (alongwith quarterly return) during the period in Form III appended hereto.

11. Saving.— Notwithstanding anything contrary contained in this Scheme, the units which are availing the benefit as on appointed day under the earlier Scheme, such units shall continue to avail the benefit in same terms applicable to them under the earlier Scheme except those units which opt for exemption under notification issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956.

12. Earlier Scheme.— The Earlier Scheme shall stand modified from the appointed day, to the extent as provided in this Scheme.

SCHEDULE

[See clause 2(e)(ii)]

1) Units manufacturing or processing Indian made Foreign Liquor including beer and wines as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).

2) Units manufacturing country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).

FORM – I

**Declaration under “the Goa Value Added Tax
Deferment-cum-Net Present Value Compulsory
Payment Scheme, 2005”**

(See clauses 4 and 8)

DECLARATION

In accordance with “the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005” notified by the Government under Notification No. _____ dated _____, I _____ (name) on behalf of the industrial unit _____, hereby make the following declaration:

1) That I/We would like to avail the benefit of “the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005” (hereinafter referred to as “said Scheme”) as notified under No. _____ dated _____.

2) That I/we have read and understood the contents of the said Scheme and I/We undertake to abide by provisions thereof.

3) That as per relevant entry 68 and 85 of the Second Schedule appended to the earlier law or/and Government Notification or order my/our industrial unit is entitled for exemption benefit for _____ years commencing from _____.

4) That my/our industrial unit is registered with appropriate authority and the details are as stated below:

- (a) Name and address of the unit alongwith name and address of the proprietor/partner/director: _____
- (b) SSI Registration No./Industrial licence No. DGTD registration No. and date/Acknowledgement No. from Entrepreneurial Assistance Unit, Secretariat of Industrial Approvals, Department of Industrial Development, Ministry of Industry, Government of India: _____ (certified copy to be enclosed).
- (c) Date of commencement of production: _____ (certificate to be enclosed).
- (d) No. of Registration Certificate under the earlier law i.e. Goa Sales Tax Act, 1964 (Act 4 of 1964), under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) _____.
- (e) Description of goods manufactured/processed/assembled: _____.
- (f) Date of first sale of goods manufactured/processed/assembled: _____.

(g) Period of exemption under entry 68/85 of Second Schedule appended to the earlier law.
_____ to _____.

(h) The balance period of exemption available as on the appointed day: _____.

5) I/We hereby declare that the unit is not of high polluting nature as declared by the Central Government and included in the Annexure appended to entry No. 68 and 85 of the Second Schedule to the earlier law.

I/We hereby declare that the Industrial unit run by me/by us is of high polluting nature falling under category _____ as declared by Central Government and included in the Annexure appended to entry 68 and/or 85 of the Second Schedule to the earlier law and that Government has extended the benefit of exemption to the unit vide Order No. _____ dated _____.

6) Year-wise details of benefit under entry 68 or 85 of Second Schedule to the Goa Sales Tax Act and/or under section 8(5) of the Central Sales Tax Act as claimed/assessed in respect of my/our unit is as under:

Year	Turnover claimed/assessed under Entry 68/85 of the Second Schedule of the Goa Sales Tax Act, 1964 and/or notification under section 8(5) of the Central Sales Tax Act, 1956	Notional Tax Liability
i.		
ii.		
iii.		
iv.		

7) I/We declare that in terms of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, I/We are entitled for its benefit upto _____.

I/We, hereby declare, that what is stated by me/us above is true as per information derived from my/our record, which I/We believe to be correct.

(Signature of Declarant)

Name in block letters _____

(Status) Prop./Chairman/M.D./Partner

FORM II

Acknowledgement-cum-Order

(See clause 4)

I, _____ Commercial Tax Officer, authorized by the Commissioner of Commercial Taxes, hereby acknowledge the receipt of declaration filed by _____ under the "Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005" on _____ in respect of industrial unit under the name _____ registered with the

Commercial Tax Department under No. _____ under the Goa Sales Tax Act, 1964 and under No. _____ under the Central Sales Tax Act, 1956 and under TIN _____.

The declarant on the basis of this declaration is authorized to charge tax under the Goa Value Added Tax Act, 2005 and/or under the Central Sales Tax Act, 1956 at appropriate rate and avail the benefit of the Scheme.

The declarant industrial unit is required to file quarterly returns as per provisions of the Goa Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956 and effect payment of Net Present Value, accordingly.

The benefit under the “Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005” hereby allowed, is liable to be withdrawn in the event of any of the details furnished in the declaration are proved to be incorrect or in the event of non-compliance within the time stipulated in the deficiency memo, if issued.

Place:

Date:

FORM III

(See clause 10 of the Scheme)

Statement of Restrictive Tax Invoices issued

Sr. No.	Invoice No. & Date	Name of the purchasing dealer	TIN of purchasing dealer	Amount of sale	Tax Amount	Description of goods sold	Remarks
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[Published in Official Gazette, Series I No. 53 Extraordinary No. 4, dated 31st March, 2005].

Notification

No. 4/5/2005-Fin(R&C) (18)

In pursuance of entry (53) of Schedule ‘B’ appended to the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005), the Government of Goa hereby notifies the following Industrial inputs and packing materials as specified in the Annexure herebelow, for the purposes of said entry (53), namely:—

Sr. No.	Heading No.*	Sub-Heading No.*	Description
(1)	(2)	(3)	(4)
1.	15.10	....	Animal (Including fish) fats and oils, crude, refined or purified.
2.	15.06	....	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
3.	15.07	....	Vegetable waxes (other than triglycerides), beewax, other insect waxes and spermacell, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	15.08	....	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02	....	Liquid glucose (non medicinal).
6.	....	2204.1	Denatured ethyl alcohol of any strength.
7.	26.02	....	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight.
8.	26.03	....	Copper ores and concentrates.
9.	26.04	....	Nickel ores and concentrates.
10.	26.05	....	Cobalt ores and concentrates.
11.	26.06	....	Aluminium ores and concentrates.
12.	26.07	....	Lead ores and concentrates.
13.	26.08	....	Zinc ores and concentrates.
14.	26.09	....	Tin ores and concentrates.
15.	26.10	....	Chromium ores and concentrates.
16.	26.11	....	Tungsten ores and concentrates.
17.	26.12	....	Uranium or Thorium ores and concentrates.
18.	26.13	....	Molybdenum ores and concentrates.
19.	26.14	....	Titanium ores and concentrates.
20.	26.15	....	Niobium, tantalum, Vanadium or Zirconium
21.	26.16	....	Precious metal ores and concentrates.
22.	26.17	....	Other ores and concentrates.
23.	26.18	....	Granulated slag (slag sand) from the manufacture of iron or steel.
24.	....	2707.10	Benzole.
25.	....	2707.20	Toluol (Toluene)
26.	....	2707.30	Xylol (xylenes).
27.	....	2707.40	Naphthalene.
28.	....`	2707.50	Phenols
29.	....	2707.60	Creosote oils
30.	....	2710.90	Normal Paraffin
31.	....	2711.12	Butadine

(1)	(2)	(3)	(4)
32.	....	2714.10	Bitumen
33.	28.01	....	Fluorine, Chlorine, Bromine and Iodine.
34.	28.02	....	Sulphur, sublimed or precipitated; colloidal sulphur.
35.	28.03	....	Carbon (carbon black and other forms of carbon not elsewhere specified or included).
36.	28.04	....	Hydrogen, rare gases and other non-metals.
37.	28.05	....	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.
38.	28.06	....	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
39.	28.07	....	Sulphuric acid and anhydrides thereof; Olcum.
40.	28.08	....	Nitric acid; sulphonitric acids.
41.	28.09	....	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.
42.	28.10	....	Oxides of boron, boric acids.
43.	28.12	....	Halides and halide oxides of non-metals.
44.	28.13	....	Sulphides of non-metals; commercial phosphorus trisulphide.
45.	28.14	....	Ammonia, anhydrous or in aqueous solution
46.	28.15	....	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
47.	28.16	....	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
48.	....	2818.10	Aluminium hydroxides
49.	28.19	....	Chromium oxides and hydroxides.
50.	28.20	....	Manganese oxides.
51.	....	2821.10	Iron oxides and hydroxides.
52.	28.22	....	Cobalt oxides and hydroxides; commercial cobalt oxides.
53.	28.23	....	Titanium oxide.
54.	28.25	....	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
55.	28.26	....	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
56.	28.27	....	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
57.	28.29	....	Chlorates and Perchlorates; Bromates and Perbromates; iodates and periodates.
58.	28.30	....	Sulphides; Polysulphides.
59.	28.31	....	Dithionites and sulfoxylates.
60.	28.32	....	Sulphides; thiosulphates.
61.	....	2833.10	Copper sulphate.
62.	28.34	....	Nitrites, nitrates.

(1)	(2)	(3)	(4)
63.	28.35	....	Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates.
64.	28.36	....	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
66.	28.37	....	Cyanides, cyanide oxides and complex cyanides.
66.	28.38	....	Fulminates, cyanates and thiocyanates.
67.	28.40	....	Borates; Peroxoborates (perborates).
68.	....	2841.10	Sodium dichromate.
69.	....	2841.20	Potassium dischromate.
70.	28.44	....	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
71.	28.45	....	Isotopes other than those of heading No. 28.44 compounds, inorganic or organic of such isotopes, whether or not chemically defined.
72.	28.46	....	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.
73.	28.48	....	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
74.	....	2849.10	Calcium Carbide.
75.	....	2901.90	Ethylene, Propylene.
76.	29.02	....	Cyclic Hydrocarbons.
77.	29.03	....	Halogenated, derivatives of Hydrocarbons.
78.	29.04	....	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
79.	....	2905.10	Methanol
80.	....	2905.90	Di-Ethylene Glycol, Mono Ethylene Glycol, Triethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
81.	29.06	....	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
82.	29.06	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols.
83.	29.09	....	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.
84.	29.10	....	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
85.	....	2910.00	Ethylene Oxide
86.	29.11	....	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
87.	29.12	....	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.

(1)	(2)	(3)	(4)
88.	29.13	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.
89.	29.15	....	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
90.	29.16	....	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
91.	29.17	....	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
92.	29.18	....	Carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
93.	29.19	....	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
94.	29.20	....	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives.
95.	29.21	....	Amine-function compounds.
96.	29.22	....	Oxygen-function amino-compounds.
97.	29.23	....	Quaternary ammonium salts and hydroxides; lecithins and other phosphoinolipids.
98.	29.24	....	Carboxamide-function compounds; amide-function compounds of carbonic acid.
99.	29.25	....	Carboxamide-function compounds (including saccharin and its salts) and imine function compounds.
100.	29.26	....	Nitrile-function compounds.
101.	29.27	....	Diazo-, Azo-or azoxy-compounds.
102.	29.28	....	Organic derivatives of hydrazine or of hydroxylamine.
103.	29.30	....	Organo-sulphur compounds.
104.	29.31	....	Ethylene Diamine Tetra acetic Acid, Nitrilo Triacetic Acid and their Derivatives.
105.	29.32	....	Heterocyclic compounds with oxygen hetero-atom(s) only.
106.	29.33	....	Heterocyclic compounds with nitrogen hetero-atom(s) only.
107.	29.34	....	Nucleic acids and their salts; other heterocyclic compounds.
108.	29.35	....	Sulphonamides.
109.	29.38	....	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
110.	29.39	....	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
111.	29.42	....	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their Derivatives.

(1)	(2)	(3)	(4)
112.	32.01	....	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
113.	32.02	....	Synthetic organic tanning substances; Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
114.	32.03	....	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable of animal origin as specified in Note 3 to this Chapter.
115.	32.04	....	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
116.	32.05	....	Colour lakes; preparations based on colour lakes, as specified in Note 3 to this chapter.
117.	....	3207.10	Glass frit and other glass, in the form of powder, granules or flakes.
118.	32.11	....	Prepared driers.
119.	....	3215.90	Printing ink whether or not concentrated or solid.
120.	35.01	....	Casein, caseinates and other Casein derivatives, casein glues.
121.	35.07	....	Enzymes; prepared enzymes not elsewhere specified or included.
122.	38.01	....	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufactures.
123.	38.02	....	Activated carbon, activates natural mineral products, animal black, including spent animal black.
124.	38.04	....	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.
125.	38.06	....	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums.
126.	38.07	....	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
127.	38.09	....	Finishing agents, dye carriers to accelerate the dyeing or fixing of due-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in textile, paper, leather or like industries, not elsewhere specified or included.
128.	38.12	....	Prepared rubber accelerators, compounded plasticisers for rubber or plastics, not elsewhere specified or included, anti-oxidising preparations and other compound stabilizers for rubber or plastics.

(1)	(2)	(3)	(4)
129.	38.14	....	Reducers and blanket wash/roller wash used in the printing industry.
130.	38.15	....	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
131.	38.17	....	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.
132.	38.18	....	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
133.	38.23	....	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.
134.	....	3824.90	Retarders used in the printing industry.
135.	....	3901.10	LLDPE/LDPE
136.	....	3901.20	HDPE
137.	39.02	....	Polymers of propylene or of other olefins, in primary forms.
138.	....	3904.10	PVC
139.	39.06	....	Acrylic polymers in primary forms.
140.	39.07	....	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyiesters and other polyesters, in primary forms.
141.	....	3907.60	Polyethylene Terephthalate Chips.
142.	39.08	....	Polyamides in primary forms.
143.	39.09	....	Amino-resins polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
144.	39.10	....	Silicones in primary forms.
145.	39.11	....	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
146.	39.12	....	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms.
147.	39.13	....	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
148.	39.14	....	Ion-exchangers based on polymers of heading Nos. 39.01 to 49.13 in primary forms.
149.	39.19	....	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
150.	....	3920.32	Flexible plain films.
151.	39.23	....	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers lids, caps of plastics (but not including insulated ware).
152.	40.01	....	Natural Rubber, balala, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.

(1)	(2)	(3)	(4)
153.	40.02	....	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
154.	40.03	....	Reclaimed rubber in primary forms or in plates, sheets or strip.
155.	40.05	....	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06.
156.	47.01	....	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
157.	48.19	....	Cartons (including flattened or folded cartons) boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
158.	48.21	....	Paper printed labels and paperboard printed labels.
159.	48.23	....	Paper self adhesive tape and printed wrappers used for packing.
160.	....	5402.42	Partially Oriented Yarn, Polyester Texturised yarn and waste thereof.
161.	....	5503.20	Polyester Staple Fibre and Polyester Staple Fibre Film.
162.	....	5505.10	Polyester Staple Fibre waste.
163.	....	6305.10	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 53.03.
164.	70.07	....	Carboys, bottles, Jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
165.	83.09	....	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.
166.	13.02	19.2	Cashewnut shell liquid
167.	13.02	19.90	Acifrutol P63
168.	15.16	2	Suppocire, ovucire
169.	15.18	.....	Labrasol
170.	25.19	1	Natural magnesium carbonate (magnesite)
171.	25.19	9	Light calcined magnesite
172.	25.30	2	Kieserite, Apsomite, (natural magnesium sulphate)
173.	26.18	.....	Granulated blast slags
174.	27.10	99	Rubber process oil (Elasto 541/710)
175.	28.11	21	Carbon dioxide
176.	28.15	12	Sodium hydroxide (caustic soda) in aqueous solution (soda lye or liquid soda)
177.	28.17	.....	Zinc Oxide, Zinc peroxide
178.	28.23	1	Titanium dioxide
179.	28.24		Litharge, red lead, Lead Suboxide

(1)	(2)	(3)	(4)
180	28.27	1	Amonium chloride
181	28.28	.....	Hypochlorites, commercial calcium hypochlorite, chlorites, hypobromites
182	28.33	26	Zinc Sulphate
183	28.33	27	Barium Sulphate
184	28.36	3	Sodium Hydrogen carbonate (sodium bicarbonate)
185	28.36	5	Calcium Carbonate
186	28.39	19	Sodium Silicate
187	28.41	61	Potassium Permanganate
188	28.47	.....	Hydrogen peroxide, whether or not solidified with urea
189	29.01	29	Acythelene (whether in dissolved condition or not)
190	29.03	13	Chloroform
191	29.05	9	Sorbitol Solution
192	29.14	.....	Ketones & quinones, whether or not with other oxygen function, & their halogenated, sulphonated, nitrated or nitrosated derivatives
193	29.15	7	Stearic acid
194	29.16	19	Sodium chloride
195	29.18	14	Citric Acid
196	29.25	11	Saccharine and its salts
197	29.34	91	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) & salts thereof
198	29.40	.....	Sugars (Chemically pure), other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals, sugar esters and their salts
199	30.03	9	Gattaprine
200	32.04	17.59	Colour pigment blue
201	32.06	1	Pigments
202	32.06	9	Plastic colour pigments, filled master batches
203	32.14	1	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings.
204	33.01	.....	Resinoids & essential oils for Fragrances
205	33.01	24	Peppermint oil
206	33.02	3	Synthetic Perfumery compounds /mixtures of odoriferous substances
207	33.02	1	Flavouring Essences
208	33.04	91	Talc
209	34.02	13	Solubilisant Gamm
210	34.02	9	Acid slurry / Degresing Chemicals
211	37.07	.....	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations)
212	38.05	1	Gum, wood or sulphate terpentine oil.
213	38.08	1	Aluminium phosphite
214	38.10	1	Acidic Chemicals / Pickling preparations

(1)	(2)	(3)	(4)
215	38.14	00.10	Organic composite solvent & thinners
216	39.02	1	PP Granules
217	39.03	2	Styrene-acrylonitrile (SAN) copolymers
218	39.03	3	Acrylo nitrite butadiene, styrene (ABS) copolymers
219	39.03	19.10	Moulding powder (polystyren)
220	39.04	21.90	PVC Parts
221	39.07	3	Epoxy powder coating, epoxide resins
222	39.07	91	Unsaturated polyesters
223	39.09	4	Terpene phenolic resins, (TPR)
224	39.15	.....	Waste, parings and scrap of plastics
225	39.15	1	Reprocessed plastic granules
226	39.16	9	Monofilament rods
227	39.17	.....	PVC sleeves
228	39.18	.....	Plastic Roll, plastic bags
229	39.19	.....	BOPP Tapes, Cello tapes
230	39.20	.....	Flexible plastic film / Adhesive tapes and Electronic grade metalised plastic film, polypropylene strips.
231	39.20	31	Rigid/plain plates, sheets, films, foil, strips and strapping rolls of plastic
232	39.20	37	Rigid/laminated plates, sheet, films, foils and strips of plastics
233	39.2	39	Pauches of various size
234	39.21	.....	Acoustic Foam
235	39.21	19	Expanded polystyrene sheets and slabs, blister pack
236	39.21	90.1	Thermocole Packaging
237	40.02	99.20	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres.
238	40.05	2	Solution dispersions other than compounded with carbon black or silica
239	40.06	.....	Rods, tubes and profile of unvulcanised rubber
240	40.07	.....	Vulcanised rubber thread and cord
241	40.08	.....	Vulcanised rubber Plates, block, sheets, strip rods and profile and rubber stereos other than hard rubber.
242	40.18	90.30	Industrial gloves.
243	43.10	9	Wooden drums
244	44.10	9	Wooden boxes
245	44.15		Packing cases, boxes, crates, cable drums of wood pallet, box pallet of wood
246	45.01	.....	Cork and articles of cork
247	47.03	.....	Chemical wood pulp, soda or sulphate, other than dissolving grades
248	47.04	.....	Chemical wood pulp, sulphite, other than dissolving grades
249	48.08	1	Corrugated rolls
250	48.19	12	Cartoons, boxes, containers and cases of corrugated paper or paper board

(1)	(2)	(3)	(4)
251	48.19	19	Inners/outers Cartoons
252	72.26	99.20	Fabricated mild steel components/extruded MS Components
253	72.29	9	Co2 Welding Wire Spool 0.8 mm
254	73.08	6	Ball pens spring
255	73.10	.....	Tin Containers
256	73.18	21	Spring washer and Plane washer
257	73.18	23	Rivets
258	73.18	29	Circlips
259	73.20	90.90	Springs and leaves, of iron and steel
260	74.08	11	Copper Wire
261	74.08	19	Super enameled copper wire/strip
262	76.04	10.20	Fabricated aluminium components
263	76.05	.....	Aluminium wires
264	76.06	.....	Aluminium Chequered plates, sheets and strips
265	76.07	.....	Aluminium foil (whether or not printed or backed with paper, paper board, plastic or similar backing materials).
266	76.12	1	Printed aluminium collapsible tubular containers/tubes
267	76.14	9	A.A. Conductors
268	76.16	1	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pin, washers and similar articles of aluminium.
269	78.01	.....	Unwrought Lead
270	78.03	3	Lead bar, rods, profiles and wires
271	78.04	20	Lead powders and flashes
272	80.01	2	Tin, Alloys
273	82.05	.....	Wire clamps
274	83.11	3	Coated rods and cord wire, of base metal, for soldering, brazing or welding by flame.
275	83.12	.....	Electrical stamping and laminations
276	84.07	.....	Spark-ignition reciprocating or rotary internal combustion piston engines
277	84.08	.....	Compression - ignition internal combustion piston engines (Diesel or semi-diesel engines)
278	84.14	.....	Components of electric fan, Hot air discharger fan for acoustic enclosures
279	84.14	99	Components and accessories of electric fans
280	84.15	2	Ventilation & air conditioning systems of a kind used for persons in motor vehicles
281	84.82	91.13	S.S. Ball/rollers
282	84.83	9	Shaft for electrical motors
283	85.01	.....	Electrical motor and generator (excluding generator sets)
284	85.03	.....	Motor Shafts, components of electric motors, bearing holding spring, circlips
285	85.04	.....	Control transformers
286	85.07	90	Parts of electric accumulators including separators therefor.

(1)	(2)	(3)	(4)
287	85.32	22	Fixed variable or adjustable electrical capacitors
288	85.32	24	Ceramic capacitor (dielectric, multilayer)
289	85.33	1	Fixed carbon resistors, composition or film type
290	85.33	40.10	Potentiometer
291	85.35	.....	Electrical Apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example voltage limiters, surgesuppressors, plugs, junction boxes) for voltage exceeding 1000 volts.
292	85.36	41	All types of electrical relays
293	85.36	.....	Electrical apparatus for switching or protecting electrical circuits under 1000 volts
294	85.36	10.60	Electronic fuses
295	85.38	.....	Aluminium/copper sockets/terminals, indicating/pilot lamps and its accessories, and parts suitable for use solely or principally with 8536.
296	85.41	1	Diodes/transistors
297	85.44	.....	All types of connectors required for panel boards
298	85.44	9	DPC Aluminium wires/strips
299	85.46	.....	Electrical Insulators.
300	85.46	20.19	Insulation plate/fibre glass sleeves
301	90.02	11	Lenses, prisms, mirror and other optical elements, of any materials (for cameras, projector or photographic enlargers or reducers)
302	90.26	.....	Instruments and apparatus for measuring or checking the flow level, pressure or other variables of liquids or gases
303	90.28	1	Gas meters
304	90.28	2	Liquid meters
305	90.32	.....	Automatic regulating or controlling instruments and apparatus.
306	91.07	.....	Time Switches and timers
307	91.08	.....	Watch movement / modules
308	91.12	.....	Clock cases
309	91.13	.....	Watch Straps
310	91.14	.....	Crowns, Hand sets, watch dials.
311	96.02	.....	Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included, worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin.
312	96.08	.....	Parts of ball point pens including caps

With reference to the Chapters under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986).

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2005.

[Published in Official Gazette, Series I No. 17 Extraordinary No. 3, dated 3rd August, 2005].

Notification

No. 4/5/2005-Fin(R&C)(19)

In exercise of the powers conferred by clause (b) of sub-section (2) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby extends, zero rate of tax for transactions effected by dealers from Domestic Tariff Area to dealers in Special Economic Zone (SEZ) or to 100% Export Oriented Units (EOU) or to Software Technology Park Units or to Electronic Hardware Technology Park Units, subject to the following conditions:—

- 1) The selling as well as the purchasing dealer shall be registered under the said Act;
- 2) Sales should be supported by a declaration to be issued by the purchasing dealer in the Form ‘A’ hereto.

This Notification shall come into force with immediate effect.

Original/Duplicate/Triplicate/Quadruplicate

Form ‘A’

[See Notification No. dated issued under section 5(2)(b) of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)]

I(name and designation or status), of M/s
(name and address of purchasing dealer), on behalf of the said purchaser, do hereby declare that:—

- 1) *I am/we are registered dealer holding certificate of registration under No. (TIN).....which is in force on the date of transaction.
- 2) The goods specified in the *bill/Tax invoice/cash memorandum No. dated.....of M/sholder of TIN..... granted by.....ward are properly recorded in my/our books of accounts and are intended to be used for manufacturing, processing or assembling within the State of Goa.
- 3) My/our unit is situated in(zone) and/or is classified as.....and is so registered under No.....w.e.f..... with(authority).

I/we hereby further declare that whatever is stated above is true to the best of my/our knowledge and belief.

Place:

Signature.....

Date :

Status.....

Name and address of the purchasing dealer.

.....

N.B.: To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer, out of which the original shall be furnished to the selling dealer's Appropriate Assessing Authority for claiming exemption of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of declaration to his Appropriate Assessing Authority. The quadruplicate shall be retained by the purchasing dealer for the record.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 16th August, 2005.

[Published in Official Gazette, Series II No. 19 (Extraordinary No. 4), dated 17th August, 2005].

Notification

No. 4/5/2005-Fin(R&C)(20)

In exercise of the powers conferred by sub-section (10) of section 14 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby confers on the Administrative Tribunal for the State of Goa, constituted under the Goa Administrative Tribunal Act, 1965 (Act 6 of 1965), the powers conferred on a Tribunal by or under the said Act.

This Notification shall come into force with immediate effect.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 16th August, 2005.

[Published in Official Gazette, Series II No. 19 (Extraordinary No. 4), dated 17th August, 2005].

Notification

No. 4/5/2005-Fin(R&C)(21)

In exercise of the powers conferred by sub-section (3) of section 75 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby empowers the following Officers for the purposes of said sub-section (3) of section 75 of the said Act, within their respective jurisdiction.

<u>Jurisdiction</u>	<u>Officers</u>
(1) Commissioner of Commercial Taxes, Addl. Commissioner of Commercial Taxes, Asstt. Commissioner of Commercial Taxes and Commercial Tax Officer (Head Quarters)	(i) Whole State of Goa.
(2) Asstt. Commissioner of Commercial Taxes	(ii) Areas of Talukas of Salcete, Canacona, Quepem & Sanguem Talukas within the Jurisdiction of Margao Ward and Curchorem Ward.
(3) Asstt. Commissioner of Commercial Taxes	(iii) Areas of Talukas of Ponda, Tiswadi and Mormugao Talukas within the Jurisdiction of Panaji Ward, Ponda Ward and Vasco-da-Gama Ward.
(4) Asstt. Commissioner of Commercial Taxes	(iv) Areas of Talukas of Bardez, Pernem, Bicholim and Satari Talukas within the Jurisdiction of Mapusa Ward and Bicholim Ward.
5) Commercial Tax Officers/Asstt. Commercial Tax Officers stationed at respective Ward Offices	(v) Within the area of Ward Offices.

This Notification shall come into force with immediate effect.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 16th August, 2005.

[Published in Official Gazette, Series II No. 19 (Extraordinary No. 4), dated 17th August, 2005].

Order

No. 4/5/2005-Fin(R&C)(22)

In exercise of the powers conferred by section 64 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby authorises following Officers appointed under the said Act, to exercise the powers of the Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), for the purpose of effecting recovery of the

amount of tax or penalty/interest due from any dealer or person under the said Act, as arrears of land revenue.

Officers	Jurisdiction (Taluka)
(1) Asstt. Commissioner of Commercial Taxes	(i) Salcete, Canacona, Quepem & Sanguem Talukas.
(2) Asstt. Commissioner of Commercial Taxes	(ii) Tiswadi, Mormugao and Ponda.
(3) Asstt. Commissioner of Commercial Taxes	(iii) Bardez, Pernem, Bicholim and Satari.

This Order shall come into force with immediate effect.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 16th August, 2005.

[Published in Official Gazette, Series II No. 19 (Extraordinary No. 4), dated 17th August, 2005].

Notification

No. 4/5/2005-Fin(R&C)(24)

In terms of the provisions of sub-section (2) of section 89 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 published in the Official Gazette (Extraordinary No. 4), Series I, No. 53, dated 31-3-05, as follows:—

(1) Short title and commencement.— (1) This Scheme may be called the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment (Amendment) Scheme, 2005.

(2) It shall come into force at once.

(2) Amendment of clause 2.— In the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 in clause 2(A) in sub-clause (g), for item (ii), the following item shall be substituted, namely:—

“(ii) sales tax payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), after adjusting the input tax credit for the tax period, available against such inter-State sales, during the period of entitlement on the sales of goods covered by the said Notification and/or Government Order;”.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 23rd September, 2005.

[Published in Official Gazette, Series I No 25 (Extraordinary No. 2), dated 23rd September, 2005].

Notification

No. 4/5/2005-Fin(R&C)(28)

Read: Notification No. 4/5/2005-Fin(R&C)(18) dated 3-8-2005, published in the Official Gazette, (Extraordinary No. 3), Series I No.17, dated 3-8-2005.

In pursuance of entry (53) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and in continuation of the Government Notification No. 4/5/2005-Fin(R&C)(18) dated 3rd August, 2005, published in the Official Gazette (Extraordinary No. 3), Series I No. 17, dated 3rd August, 2005, the Government of Goa hereby notifies additional industrial inputs and packing materials as specified in the Schedule below, for the purposes of said entry (53), namely :—

SCHEDULE

Sr. No.	Heading No.	Sub-Heading No.	Description
[1]	[2]	[3]	[4].
313	2811	22	Silicon Dioxide.
314	3505	20	Glues.
315	7019	12	Fibre glass rovings.
316	7019	90.1	Glass wool or glass fibre.
317	7408	11.1	Copper welding wire.
318	7802	-----	Lead waste and scrap.
319	9111	-----	Watch cases and parts thereof.

This Notification shall come into force with immediate effect.

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

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Porvorim, 31st March, 2006.

Notification

No. 4/5/2005-Fin(R&C)(32)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 4/5/2005-Fin(R&C)(26) dated 31-3-2006, published in the Official Gazette (Extraordinary) Series II No. 52, dated 31st March, 2006 (hereinafter called the "said Notification"), as follows:—

In the said Notification, for the expression “as defined by Information Technology Policy of the Government of India”, the expression “as notified by the Government for the purpose of entry (54) of Schedule “B” appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted.

This Notification shall come into force with immediate effect.

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

Shrikant M. Polle, Under Secretary (Fin. Exp).

Porvorim, 8th August, 2006.

Notification

4/5/2005-Fin(R&C)(34)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules ‘B’, ‘C’ and ‘E’ appended to the said Act, as follows, namely:—

(i) In Schedule ‘B’ appended to the said Act.— After entry at serial number (103), the following entry shall be inserted, namely:—

“(104) Ready mixed concrete”;

(ii) In Schedule ‘C’ appended to the said Act.— Against serial number (10), in column (2), for the expression “Naphta”, the expression “Naphta other than used as raw material by chemical fertilizer industry” shall be substituted;

(iii) In Schedule ‘E’ appended to the said Act, after entry at serial number (5), the following entry shall be inserted, namely:—

“(6) Starred category of hotel serving food, alcoholic and Rs. 50 lakhs 10%”.
non-alcoholic beverages other than importer.

This notification shall come into force from the date of its publication in the Official Gazette.

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

S. Shanbhogue, Jt. Secretary (Budget).

Porvorim, 1st September, 2006.

Notification

4/5/2005-Fin(R&C)(35)

In exercise of the powers conferred by sub-section (s) of section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby notifies the activities of manufacture not included for the purposes of sub-section (s) of section 2 of the said Act, namely:—

1. The decorticating, colouring, scenting, boiling, cutting, crushing or roasting of betelnuts;
2. The blending of different varieting of teas;
3. Preparing of patravalis and dronas from leaves;
4. 4. The treading of iron pipes including galvanized pipes;
5. The roasting or grinding of coffee and/or chicory seeds;
6. Cutting of paper from reels into reams;
7. Conversion of milk into khoa;
8. Dismantling of old motor vehicles and plant & machinery;
9. Poultry farming/piggery;
10. Making of garlands and bouquets from fresh flowers;
11. The roasting or salting, colouring of grams, groundnuts, cashew kernels, cereals and pulses;
12. Making of sweetment including peddas and item of farsan.

This notification shall come into force with immediate effect.

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

Vasanti H. Parvatkar, Under Secretary (Fin. Budget-I).

Porvorim, 7th September, 2006.

[Published in Official Gazette, Series I No. 23, (Extraordinary No. 2) dated 7th September, 2006].

Notification

No. 4/5/2005-Fin(R&C)(36)

In exercise of powers conferred by clause (b) of sub-section (2) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Government Notification No. 4/5/2005-Fin(R&C)(19) dated 16-8-2005, published in the Official Gazette (Extraordinary No. 4) Series II No. 19, dated 17-8-2005 (hereinafter called the said Notification), as follows:—

In the said Notification, after condition (2), the following condition (3) shall be added, namely:—

“(3) This benefit shall not be extended in respect of sale of diesel, furnace oil or other petroleum products used for captive power generation or otherwise”.

This notification shall come into force with immediate effect.

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

Vasanti H. Parvatkar, Under Secretary (Fin. Budget-I).

Porvorim, 7th September, 2006.

[Published in Official Gazette, Series II No. 23 (Extraordinary) dated 7th September, 2006].

Order

4/5/2005-Fin(R&C)(37)

Delegation of Powers : Fixing Monetary limit

In exercise of the powers vested under rule 31 of Goa Value Added Tax Rules, 2005, the Government of Goa hereby specifies rupees twenty five lacs and above of the disputed amount, as the monetary limit, where the appeal shall lie with the Additional Commissioner of Commercial taxes.

This order shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary (Fin. Budget-I).

Porvorim, 7th September, 2006.

[Published in Official Gazette, Series I No. 23, (Extraordinary No. 2) dated 7th September, 2006].

Notification

4/5/2005-Fin(R&C)(44)

In pursuance of entry (54) of the Schedule ‘B’ appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and in supersession of the Government Notifications No. 4/5/2005-Fin(R&C)(10) dated 31-3-2005, published in the Official Gazette, (Extraordinary No. 3) Series II No. 31, dated 31-3-2005 and No. 4/5/2005-Fin (R&C)(27) dated 31-3-2006, published in the Official Gazette (Extraordinary) Series II No. 52, dated 31-3-2006, the Government of Goa hereby notifies the Information Technology Products, as specified in the Annexure herebelow, for the purposes of said entry (54), namely:—

ANNEXURE

Sr. No.	HSN Code	Description of products
1	2	3
1)	8443 32 10	Line printer.
2)	8443 32 20	Dot matrix printer.
3)	8443 32 30	Letter quality daisy wheel printer.
4)	8443 32 40	Laser jet printer.
5)	8443 32 50	Ink jet printer.
6)	8443 32 60	Facsimile machine.
7)	8443 99 51	Ink cartridges with print head assembly.
8)	8469 00 10	Word processing machines.
9)	8469 00 20	Automatic typewriter including electronic typewriter.
10)	8470 10 00	Electronic calculators.
11)	8471 30 10	Personal computer.
12)	8471 30 90	Other.
13)	8471 41 10	Micro computer.
14)	8471 41 20	Large or main frame computer.
15)	8471 41 90	Other.
16)	8471 49 00	Other, presented in the form of systems.
17)	8471 50 00	Processing units other than those of sub-Headings 8471 41 or 8471 49 whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units.
18)	8471 60 10	Combined input or output units u 16%.
19)	8471 60 25	Plotter.
20)	8471 60 24	Graphic printer.
21)	8471 60 29	Other.
22)	8471 60 40	Keyboard.
23)	8471 60 50	Scanners.
24)	8471 60 60	Mouse.
25)	8471 60 90	Other.
26)	8471 70 10	Floppy disc drives.
27)	8471 70 20	Hard disc drives.
28)	8471 70 30	Removable or exchangeable disc drives.
29)	8471 70 40	Magnetic tape drives.
30)	8471 70 50	Cartridge tape drive.
31)	8471 70 60	CD-ROM drive.
32)	8471 70 70	Digital video disc drive.
33)	8471 70 90	Other.
34)	8471 80 00	Other units of automatic data processing.
35)	8471 90 00	Other.
36)	8473 10 00	Parts and accessories of the machines heading 8469.

1	2	3
37)	8473 21 00	Parts and accessories of the machines heading 8470 10, 8470 21, or 8471 29.
38)	8473 30 10	Microprocessors.
39)	8473 30 20	Motherboards.
40)	8473 30 30	Other mounted printed circuit boards.
41)	8473 30 40	Head stack.
42)	8473 30 91	Network access controllers.
43)	8473 30 92	Graphic and Intelligence based Script Technology (GIST) card for multilingual computers.
44)	8473 30 99	Other.
45)	8501 10 11	Micro meter of output not exceeding 37.5 W.
46)	8501 10 12	Steeper motor of output not exceeding 37.5 W.
47)	8503 00 10	Parts of heading 8501 10 11 and 8501 10 12.
48)	8504 40 10	Uninterrupted Power Supplies (UPS).
49)	8505 11 10	Permanent magnets and articles intended to become permanent magnets. (ferrite cores).
50)	8517 11 00	Line telephone sets with cordless handsets, of push button type.
51)	8517 19 00	(i) Telephone sets of push button type and rotary dial type. (ii) Video phones.
52)	8517 21 00	Facsimile machines.
53)	8517 22 00	Teleprinters.
54)	8517 30 00	Telephonic or telegraphic switching apparatus.
55)	8517 50 10	PLCC equipments.
56)	8517 50 20	Voice frequency telegraphy.
57)	8517 50 30	Modems (modulators-de-modulators).
58)	8517 50 40	High bit rate Digital Subscriber Line system (HDSL)
59)	8517 50 50	Digital Look Carrier system (DLC).
60)	8517 50 60	Synchronous Digital Hierarchy system (SDH).
61)	8517 50 70	Multiplexer, statistical multiplexer.
62)	8517 50 91	ISDN Terminals.
63)	8517 50 92	ISDN Terminal adopters.
64)	8517 50 93	Routers.
65)	8517 50 94	X 25 pads.
66)	8517 80 10	Attachments for telephones.
67)	8517 80 20	Subscriber and equipments.
68)	8517 80 30	Set top boxes for gaining excess to the internet.
69)	8517 80 90	Other apparatus covered by this sub-heading 8517.80.
70)	8517 90 10	Populated loaded or stuffed printed circuit boards.
71)	8518 10 00	Microphones and stand thereof.
72)	8518 30 00	Headphones, earphones whether or not combines with microphones and speaker set.
73)	8519 00 00	Turntables (record-decks), record players, cassette-player and other sound reproducing apparatus, not incorporating a sound recording device.
	8519 00 00	Coin or disc-operated record-players.

1	2	3
	8519 20 00	Other record-players.
	8519 30 00	Turntables (record-decks).
	8519 40 00	Transcribing machines.
	8519 90 00	Other sound reproducing apparatus.
	8519 99 00	Other.
	8519 99 40	MP3 players.
74)	8523 11 00	Magnetic tapes of width not exceeding 4mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
75)	8523 12 00	Magnetic tapes of width exceeding 4mm but not exceeding 6.5mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
76)	8523 13 00	Magnetic tapes of width exceeding 6.5 mm for recording sound and phenomena other than sound, including audio cassettes, 16 mm sprocket tapes, 3/4" and 1" video cassettes, 1/2" video cassettes suitable to work with betacam, betacam SP/M II I and VHS type VCR, 3/4" video tapes, 1" video tapes and other video tapes.
77)	8523 20 00	Magnetic discs including hard discs pack, floppy disc or diskettes and other magnetic disc.
78)	8523 30 00	Cards incorporating a magnetic strips.
79)	8523 80 20	Information technology software.
80)	8523 90 00	Matrices for the production of records, prepared record blanks cartridges tape, 1/2" video cassettes suitable to work with digital type VCR, unrecorded compact disc (Audio), compact discs recordable blank Master Disc – (i.e. substrate) for producing stamper for compact disc and other prepared unrecorded media.
81)	8524 31 00	Disc for reproducing phenomena other than sound or image including software.
82)	8524 32 00	Disc for reproducing sound only including recorded audio compact discs.
83)	8524 39 00	Other discs including video compact discs of educational nature.
84)	8524 40 00	Magnetic tapes for reproducing phenomena other than sound or image.
85)	8524 51 00	Other magnetic tapes of a width not exceeding 4 mm.
86)	8524 52 00	Other magnetic tape of a width exceeding 4 mm but not exceeds 6.5 mm.
87)	8524 53 00	Other magnetic tapes of a width exceeding 6.5 mm.
88)	8524 60 00	Cards incorporating a magnetic stripe.
89)	8524 91 00	Other media for reproducing phenomena other than sound or image; software.
90)	8524 99 00	Other recorded media including audio-visual news or audio visual views material.
91)	8525 20 00	Transmission apparatus incorporating reception apparatus including walkie talkie set, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipments and cellular telephone.

1	2	3
92)	8525 20 17	cellular phones.
93)	8525 20 19	CDMA phones.
94)	8525 80 20	Digital cameras.
95)	8528 41 00	Cathode ray tube monitors of a kind solely or principally used in an automatic data processing systems of heading.
96)	8528 51 00	Monitors of a kind solely or principally used in an automatic data.
97)	8528 61 00	Projectors of a kind solely or principally used in an automatic data processing system.
98)	8529 10 19	Antenna.
99)	8531 20 00	LCD Panels, LED Panels and parts thereof.
100)	8532 24 00	Ceramic dielectric, single layer capacitors.
101)	8533 10 00	Electrical resistors.
102)	8534 00 00	Printed circuits.
103)	8536 10 20	Switches, connectors and relays for upto 5 amps at voltage not exceeding 250 volts.
104)	8540 11 20	Data/graphic display tunes, TV tuner card other than TV picture tubes.
105)	85 38 000	Parts suitable for use solely or principally with the apparatus of heading 8536.
106)	8541 10 00	Diodes, other than photosensitive or light emitting diodes.
107)	8541 21 00	Transistor, other than photo sensitive transistors with a dissipation rate of less than 1W.
108)	8541 29 00	Other transistors.
109)	8541 30 00	Thyristors, diacs and triacs, other than photosensitive devices.
110)	8541 90 00	Parts of goods covered by heading 8141.
111)	8542 10 00	Cards incorporating an electronic integrated circuits (“smart” cards), including sim cards and memory cards, I POD.
112)	8542 21 00	Digital monolithic integrated circuits.
113)	8542 29 00	Other monolithic integrated circuits including cards incorporating only a single electronic integrated circuit with optical strip.
114)	8542 60 00	Hybrid integrated circuits.
115)	8542 90 00	Parts of goods covered by heading 8542.
116)	8544 49 19	Telephone cables.
117)	9001 10 00	Optical fibre cables and optical fibre bundles and cables.
118)	9030 40 00	Cathode ray oscilloscopes, spectrum analysers, cross-talk meters, gain measuring instruments, distortion factor, psophometers, network and logic analyzer and signal analyzer.
119)	9612 10 10	Computers printers ribbon.

Note:

- 1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of this Notification.
- 2) Where, any commodities are described against any heading or sub-heading or as the case may be, tariff item, and the aforesaid description is different in any manner from the

corresponding description in the said Central Excise Tariff Act, 1985, then, only those commodities described as aforesaid will be covered by the scope of this Notification and other commodities, though covered by the corresponding description in the said Central Excise Tariff Act, 1985, will not be covered by the scope of this Notification.

- 3) Subject to Note (2) above, for the purpose of any entry contained in this Notification, where the description against any heading or sub-heading, or as the case may be, tariff item, matches fully with the corresponding description in the said Central Excise Tariff Act, 1985, then all the commodities covered for the purposes of the Central Excise Tariff under that Act, will be covered by the scope of this Notification.
- 4) Where the description against any heading or sub-heading or, as the case may be, tariff item is shown as “other”, then the interpretation as provided in Note (2) above shall apply.

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 7th December, 2007.

Notification

No. 4/5/2005-Fin(R&C)(45)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the “said Act”), and in supersession of the Government Notification No. 4/5/2005-Fin(R&C) (39) dated 30-3-2007, published in the Official Gazette Extraordinary No. 3 Series II No. 52, dated 30-3-2007, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Goa, in respect of sales effected by him in the course of Inter-State trade or commerce from such place of business of Information Technology Products as notified by the Government vide Government Notification No. 4/5/2005-Fin(R&C)(44) dated 7-12-2007 published in the Official Gazette, (Extraordinary No. 3), Series II No. 36, dated 10-12-2007, for the purpose of Entry (54) of Schedule ‘B’ appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall be calculated at the rate of 0.25% of his turnover, in so far as the turnover or any part thereof relates to such sales, subject to production of declaration in Form ‘C’ specified under the Central Sales Tax (Registration and Turnover) Rules, 1957.

This notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 13th December, 2007.

Notification

4/5/2005-Fin(R&C)(47)

Read: (i) Government Notification No. 4/5/2005-Fin(R&C)(18) dated 3-8-2005.

(ii) Government Notification No. 4/5/2005-Fin(R&C)(28) dated 31-3-2006.

In pursuance of entry (53) of the Schedule ‘B’ appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and in continuation of the Government Notification No. 4/5/2005-Fin(R&C)(28) dated 31-3-2006, published in the Official Gazette (Extraordinary No. 3) Series I No. 52 dated 31-3-2006 the Government of Goa hereby notifies additional industrial inputs and packing materials as specified in the Schedule below, for the purposes of the said entry (53), namely:—

SCHEDULE

Sr. No.	HSN Heading	HSN Sub-Heading	Description of goods
1	2	3	4
320	2102	—	Yeast in all forms
321	1517	90.90	Cake gel (cake improver)
322	3703	10.10	Photographic paper (unexposed)
323	3702	42.90	Graphic Art film

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Fin(R&C).

Porvorim, 14th January, 2008.

Notification

4/5/2005-Fin(R&C)(48)

In pursuance of entry (106) of the Schedule ‘B’ appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), the Government of Goa hereby notifies the environment friendly re-cycled products, as specified in the schedule hereto for the purposes of the said entry (106), namely:—

SCHEDULE

Sr. No.	HSN Code	Description of items
1.	—	Waste gases produced as bye-products by industries such as steel, coke, chemicals, chemical; fertilizers, pig iron, sponge iron, manufacturing units.
2.	—	Non-degradable plastics including granules, scrap and articles of plastics.
3.	—	Waste materials other than molasses produced by Sugar Industries, which are used as industrial inputs in the manufacture of other consumer products.
4.	—	Mining rejections used in road constructions or development of sites.
5.	—	Wastes of blast furnaces of steel melting units.

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Fin(R&C).

Porvorim, 14th January, 2008.

Notification

No. 4/5/2005-Fin(R&C)(53)

- Read: 1) Government Notification No. 4/5/2005-Fin(R&C)(4) dated 31st March, 2005, published in the Official Gazette (Extraordinary No. 3), Series II No. 53, dated 31-3-2005.
- 2) Government Notification No. 4/5/2005-Fin(R&C)(51) dated 28-4-2008, published in the Official Gazette (Extraordinary No. 3), Series II No. 4, dated 29-4-2008.

Whereas, in exercise of the powers conferred by sub-section (2) of section 6 of the Goa Value Added Tax Act, 2005, the Government vide Notification No. 4/5/2005-Fin(R&C)(4) dated 31-3-2005 published on page 1329 of Series II No. 53 of the Official Gazette dated 31-3-2005 has exempted the subsequent sales in respect of the goods mentioned in the Annexure to the said Notification from payment of output tax for a period of three years subject to the conditions mentioned therein.

And whereas, the said period of three years expired on 31-3-2008.

And whereas, the Government felt the necessity of extending the same exemptions beyond the period of three years granted initially from 1-4-2005 till 31-3-2008 for another three years effective from 1-4-2008.

Now, therefore, in exercise of the powers conferred by sub-section 2 of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the “said Act”) and all other powers enabling it in this behalf, the Government of Goa hereby exempts subsequent sales in respect of the goods mentioned in the Schedule hereto from payment of output tax for a period of another three years w.e.f. 1-4-2008 subject to the following conditions:

- (1) The goods should be purchased from a registered dealer within the State.
- (2) The subsequent dealer claiming such exemption shall be registered under the said Act.
- (3) Proof of payment of tax at the first point of sale on such goods shall be adduced to the satisfaction of the Appropriate Assessing Authority.

SCHEDULE

- (1) Aviation spirit, aviation turbine fuel and A.V. Gas other than covered by entry 34 of Schedule ‘B’, appended to the said Act.
- (2) High Speed Diesel Oil (HSD).

- (3) Light Diesel Oil (LDO).
- (4) Motor Spirit which is commonly known as petrol including ethanol blended petrol.
- (5) Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended to the said Act other than kerosene oil, liquified petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.

This issues in supersession of Notification No. 4/5/2005-Fin(R&C)(51) dated 28-4-2008.

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

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 17th June, 2008.

[Published in Official Gazette, Series II No. 12 (Extraordinary No. 2) dated 23rd June, 2008].

Notification

4/5/2005-Fin(R&C)(55)

In pursuance of entry (2) of Schedule 'D' appended to the Goa Value Added Tax Act, 2005 (Act 9 of 2005), the Government hereby notifies the Aids and Implements used by the Handicapped Persons as specified in the Schedule below, for the purpose of the said entry (2), namely:—

SCHEDULE

Sr. No.	HSN Heading/ /Sub-head	Description of Item
1.	9021	Orthopaedic appliances, including Crutches, Surgical belts and trusses; Splints & other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body; to compensate for a defect or disability.
2.	9021.10.00	Orthopaedic or fracture appliances, <i>Artificial teeth and dental fillings.</i>
3.	9021.21.00	Artificial teeth.
4.	9021.29.00	Others. <i>Other artificial parts of the body.</i>
5.	9021.31.00	Artificial joints.
6.	9021.39.00	Other.
7.	9021.40.00	Hearing aids, excluding parts and accessories.
8.	9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories.
9.	9021.90	Other:
10.	9021.90.10	Parts and accessories of hearing aids.
11.	9021.90.90	Other:

Sr. No.	HSN Heading/ /Sub-head	Description of Item
12.	8713	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.
13.	8713.10.00	Not mechanically propelled.
14.	8713.10.10	Wheelchairs for invalids, not mechanically propelled (including motorized).
15.	8713.50.00	Other:
16.	8713.50.10	Other wheelchairs for invalids.
17.	8714.20	Parts and accessories of carriages for disabled persons.
18.	8714.20.10	Mechanically propelled.
19.	8714.20.11	Non Mechanically propelled.
20.	8714.20.12	Others.
21.	8469.00.30	Braille typewriters, Electric.
22.	8469.00.40	Braille typewriters - Non-Electric.
23.	4823.90.10	Braille paper.

This Notification takes effect from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 6th October, 2008.

[Published in Official Gazette, Series I No. 28 dated 10th October, 2008].

Notification

No. 4/5/2005-Fin(R&C)(59)

In exercise of the powers conferred by sub-section (4) of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred as to the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby exempts the sales inter-se dealers as specified in the ‘Annexure’ hereto, from levy and payment of output tax, in respect of goods specified in the Schedule ‘G’ appended to the said Act, when effected within the State, subject to the following conditions, namely:—

- 1) The selling and purchasing dealer shall hold valid registration certificates issued under the said Act.
- 2) The purchasing dealer shall issue to the selling dealer a declaration in ‘**Form B**’ as appended to this Notification. The ‘**Form B**’, shall be prepared in quadruplicate, of which two copies—original and duplicate, shall be given to the selling dealer, of which, original copy, shall be supported by the selling dealer to his quarterly return to claim the exemption. The purchasing dealer shall furnish the triplicate copy of the ‘**Form B**’ to the office of the Commissioner quarterly, indicating such purchases.
- 3) The sales effected under this Notification shall not attract the provision of sub-section (2) of section 6 of the said Act or any other Notification issued under the

said provision and the goods purchased against declaration in '**Form B**' shall be liable to pay tax as specified in the Schedule 'C' appended to the said Act.

- 4) The sales should be effected through 'Tax Invoices' only. The reference of this Notification should be indicated in the tax invoice, to claim exemption from output tax.
- 5) Declaration in '**Form B**' should be issued independently for each transaction.
- 6) The goods purchased under this Notification are exclusively for resale and not for consumption, either as raw material or for any other use.

1. Original
2. Duplicate
3. Triplicate
4. Quadruplicate

Form B

Read: Government Notification No. 5/4/2005-Fin(R&C) () dated / /2009.

Name and Address of the Purchasing dealer:.....

Tin: Date of purchase:

It is hereby declared that we have purchased on this date, from M/s.

Address:

Tin: the following goods for resale, vide their Tax Invoice No.

dated for Rs. (Rupees only).

Classification of Goods

Sr. No.	Description of Goods	Quantity	Rate	Amount
1				
2				
3				
4				
5				
Total				

For M/s.

Date:

Authorized Signatory

Annexure

- 1) Indian Oil Corporation Limited.
- 2) Hindustan Petroleum Corporation Limited.

- 3) Bharat Petroleum Corporation Limited.
- 4) Reliance Petroleum Company Limited.
- 5) Oil and Natural Gas Corporation Limited.
- 6) Mangalore Refineries Limited.

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 9th February, 2009.

Notification

No. 4/5/2005-Fin(R&C)(60)

Read: Government Notification No. 4/5/2005-Fin(R&C)(5) dated 31-03-2005 published in Official Gazette (Extraordinary No. 3), Series II No. 53 dated 31-03-2005.

In exercise of the powers conferred by sub-section (3) of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the “said Act”) and in supersession of the Government Notification No. 4/5/2005-Fin(R&C)(5) dated 31-03-2005, published in the Official Gazette, (Extraordinary No. 3), Series II No. 53, dated 31-03-2005, the Government of Goa hereby allows input tax credit in excess of the rate of tax specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on goods other than capital goods and such other goods as specified in Schedule ‘G’ appended to the said Act, or in sub-section (2) of section 9 of the said Act, purchased within the State, and used in the manufacturing or processing of finished products and which are dispatched outside the State other than by way of sales, subject to the following conditions namely:—

(1) The dealer shall be registered under the said Act.

(2) The dispatches shall be supported by the declaration in ‘Form F’ as prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957, framed under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(3) The purchases shall be supported with Tax Invoices.

This Notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 9th February, 2009.

[Published in Official Gazette, Series II No. 46 dated 12th February, 2009].

Notification

4/5/2005-Fin(R&C)(63)

In pursuance of entry (79) of the Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby notifies the renewable energy devices and spare parts as specified in the Schedule hereinbelow for the purpose of the said entry (79), namely:—

SCHEDULE

Sr. No.	HSN Code	Description of items
1	2	3
1.	—	Flat plate solar collectors.
2.	—	Concentrating and pipe type solar collectors.
3.	—	Solar cookers.
4.	—	Solar water heaters and systems.
5.	—	Solar air heating system, solar gas heating systems or solar fluid heating system.
6.	—	Solar crop driers and systems.
7.	—	Solar stills and de-salination systems.
8.	—	Solar pumps based on solar thermal and photovoltaic conversion.
9.	—	Solar power generating systems.
10.	—	Solar photovoltaic modules and panels for water pumping and other applications.
11.	—	Wind mills and any specially designed services which run on wind mills.
12.	—	Any special devices including electric generators and pumps running on wind energy.
13.	—	Biogas plants and biogas engines (stove) and parts, components and accessories of biogas plants and biogas engines (stove).
14.	—	Agricultural and municipal waste conversion devices producing energy.
15.	—	Equipment for utilizing ocean waves and geo-thermal energy.
16.	8412.80.30	Wind turbine/engine.
17.	8412.90.90	Parts of turbine/engine.
18.	9405.50.40	Solar lanterns and lamps.
19.	9405.91.00	Glass parts of solar lanterns and lamps.
20.	9405.99.00	Plastic parts of solar lanterns and lamps.
21.	8541.40.11	Solar Cells.
22.	—	Solar Energy Equipment.
23.	—	Solar refrigerations, solar cold storages and solar air-conditioning systems.
24.	—	Electrically operated vehicles and including battery powered or fuel cell powered vehicles.
25.	—	Improved chulhas (wood burning stove).
26.	—	Black continuously plated solar selective coating sheets, fans and tubes.
27.	—	Vacuum tube solar collectors.
28.	—	Sterling engines.
29.	—	Solid briquettes made of agricultural urban waste etc.
30.	—	Briquettes manufacturing plant and machinery.
31.	—	Thermal efficient improve cool stove (chulha).
32.	—	Biomass based stirling engine.

33. — Solar photovoltaic cells, modules and other systems/devices.
 34. — Plants, machinery, equipment, raw materials required for industrial/distillery effluent treatment plant.

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.

[Published in Official Gazette, Series I No. 15 (Extraordinary) dated 9th July, 2009].

Notification

No. 4/5/2005-Fin(R&C)(69)

In exercise of the powers conferred by sub-section (2) of Section 13 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the “said Act”), the Government of Goa hereby appoints the persons mentioned in column (2) of the Schedule annexed hereto (hereinafter called as the “said Schedule”) and give them the designations as specified in the corresponding entry in column (3) of the said Schedule, for carrying out the purposes of the said Act, with effect from the date of their joining the post as indicated in column (4) against their names.

SCHEDULE

Sr. No.	Name of the officer/official	Designation	Date of joining the post
1	2	3	4
1)	Shri Diogo Fernandes	Commercial Tax Officer	22-02-2008
2)	Smt. Asha Harmalkar	Commercial Tax Officer	22-02-2008
3)	Shri Jeinuddin Sheikh	Commercial Tax Officer	11-04-2008
4)	Shri Ismail Sheikh	Commercial Tax Officer	11-04-2008
5)	Smt. Swati Dalvi	Commercial Tax Officer	11-04-2008
6)	Shri Maria Alice Pires	Commercial Tax Officer	11-04-2008
7)	Smt. Dipali Naik	Commercial Tax Officer	11-04-2008
8)	Shri Ulhas Naik	Commercial Tax Officer	11-04-2008
9)	Shri Aleixo Vaz	Commercial Tax Officer	11-04-2008
10)	Smt. M. C. Varella	Commercial Tax Officer	11-04-2008
11)	Smt. Violet Gomes	Commercial Tax Officer	11-04-2008
12)	Smt. Darshani S. Dessai	Commercial Tax Officer	23-09-2008
13)	Shri Chandresh C. Kunkalkar	Commercial Tax Officer	24-09-2008
14)	Smt. Gracinda Cardozo	Asstt. Commercial Tax Officer	12-11-2007

1	2	3	4
15)	Smt. Surekha Nagvekar	Asstt. Commercial Tax Officer	12-11-2007
16)	Smt. Adeline Pereira	Asstt. Commercial Tax Officer	12-11-2007
17)	Shri Prakash Naik	Asstt. Commercial Tax Officer	12-11-2007
18)	Shri Gaurish Khedekar	Asstt. Commercial Tax Officer	01-02-2008
19)	Shri Sudesh Bhonsle	Asstt. Commercial Tax Officer	01-02-2008
20)	Smt. Priti Mandrekar	Asstt. Commercial Tax Officer	01-02-2008
21)	Smt. Shilpa H. P. P. Dessai	Asstt. Commercial Tax Officer	01-02-2008
22)	Ms. Pallavi Patil	Asstt. Commercial Tax Officer	01-02-2008
23)	Shri Gajanan Bhonsle	Asstt. Commercial Tax Officer	01-02-2008
24)	Shri Janardhan Shetye	Asstt. Commercial Tax Officer	26-03-2008
25)	Shri Uttam Kazari	Asstt. Commercial Tax Officer	22-04-2008
26)	Smt. Maria Lourdes	Asstt. Commercial Tax Officer	22-04-2008
27)	Smt. Gina D'Souza	Asstt. Commercial Tax Officer	22-04-2008
28)	Smt. Zulmira Dias	Asstt. Commercial Tax Officer	22-04-2008
29)	Shri Augusto Ribeiro	Asstt. Commercial Tax Officer	22-04-2008
30)	Vivita Ambe	Asstt. Commercial Tax Officer	30-04-2008
31)	Smt. Geeta Gaonkar	Asstt. Commercial Tax Officer	20-05-2008
32)	Shri Melwyn Faleiro	Asstt. Commercial Tax Officer	26-05-2008
33)	Shri Rajesh Shetkar	Asstt. Commercial Tax Officer	11-06-2008
34)	Shri Deepak Gawas	Asstt. Commercial Tax Officer	11-06-2008
35)	Shri Dhondu Bandekar	Commercial Tax Inspector	12-11-2007
36)	Shri Ankush Kunkolienkar	Commercial Tax Inspector	12-11-2007
37)	Shri Tukaram Sawant	Commercial Tax Inspector	12-11-2007
38)	Shri Bhikaji Kamat	Commercial Tax Inspector	12-11-2007
39)	Shri Santosh Shirodkar	Commercial Tax Inspector	12-11-2007
40)	Smt. Geeta Malo	Commercial Tax Inspector	12-11-2007
41)	Shri Mohanlal Kundaikar	Commercial Tax Inspector	12-11-2007
42)	Shri Atchut Raut	Commercial Tax Inspector	12-11-2007
43)	Shri Subhash Gurav	Commercial Tax Inspector	01-02-2008
44)	Kum. Laximi Lawande	Commercial Tax Inspector	01-02-2008
45)	Shri Atish Mandrekar	Commercial Tax Inspector	01-02-2008
46)	Shri Amey P. Naik	Commercial Tax Inspector	01-02-2008
47)	Kum. Vandana Bhawe	Commercial Tax Inspector	01-02-2008
48)	Smt. Vivita Ambe	Commercial Tax Inspector	01-02-2008
49)	Kum. Sukanti Pilgaonkar	Commercial Tax Inspector	01-02-2008
50)	Smt. Sandhya R. Kamat	Commercial Tax Inspector	01-02-2008
51)	Shri Deepak Kerkar	Commercial Tax Inspector	22-04-2008
52)	Smt. Beena Shirodkar	Commercial Tax Inspector	22-04-2008

1	2	3	4
53)	Shri Menino Fernandes	Commercial Tax Inspector	22-04-2008
54)	Kum. Ashwini Nevrekar	Commercial Tax Inspector	30-04-2008
55)	Kum. Kirti Kerkar	Commercial Tax Inspector	30-04-2008

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

Vasanti H. Parvatkar, Under Secretary, Fin (R&C).

Porvorim, 31st August, 2009.

Notification

No. CCT/12-1/08-09/01

In exercise of powers conferred by Section 84 of Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred as the “Said Act”), I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, hereby amend the Notification No. CST/04-06/VC(9)/2004-05/3 dated 31-03-2005 (hereinafter referred as “the Said Notification”) published in the Extraordinary No. 2, Official Gazette No. 53 Sr. II dated 31-03-2005 as follows:

In the Said Notification, for the expression “within a period of 30 days from the appointed date”, the expression “within a period of 3 months from the appointed day” shall be substituted.

Vallabh K. Kamat, Commissioner of Commercial Taxes.

Panaji, 21st May, 2008.

Notification

CCT/12-1/08-09/04

In exercise of the powers conferred by the third proviso to sub-section (3) of section 29 of Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the “said Act”) I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, Government of Goa, hereby extend the period of assessment for the financial year 2005-06 by one year effective from 1st April, 2008. All assessments for the year 2005-06 shall accordingly be completed on or before 31st March, 2009.

Vallabh K. Kamat, Commissioner of Commercial Taxes.

Panaji, 23rd September, 2008.

Notification

CCT/12-1/08-09/06

In exercise of the powers conferred by the third proviso to sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the “said Act”) I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, Government of Goa, hereby extend the period of assessment for the financial year 2006-07 by one year with effect from 1st April, 2009. All assessments for the year 2006-07 shall accordingly be completed on or before 31st March, 2010.

Vallabh K. Kamat, Commissioner of Commercial Taxes.

Panaji, 30th March, 2009.

Order

No. CCT/12-2/2009-10/002

In exercise of the powers delegated to me vide proviso to sub-rule (1) of Rule 23 of Goa VAT Rules, 2005, the last date for filing of quarterly returns for the quarter ending 31st March, 2009, “as a special case” has been extended upto 20th May, 2009. Accordingly, all the assesses registered under Goa VAT Act, 2005 (Act 9 of 2005) either as regular dealer or as composition dealer are required to file their quarterly returns for the quarter ending 31-3-2009 on or before 20th May, 2009; failure to file returns within the extended time shall attract penalties as provided in Section 55 of the said Act.

Vallabh K. Kamat, Commissioner of Commercial Taxes.

Panaji, 30th April, 2009.

Order

No. CCT/12-15/2007-08/1929

In pursuance of sub-rule (2) of Rule 52 of The Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “said rules”), I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, hereby nominates the Commercial Tax Officers of Panaji Ward and Margao Ward, as Appropriate Assessing Authorities, for the Wards coming under jurisdiction of North Goa District and South Goa District, respectively, with immediate effect, for the purposes of non-resident dealers.

Vallabh K. Kamat, Commissioner of Commercial Taxes.

Panaji, 12th December, 2007.

1. Registration No. (TIN)																	
2. Full Name of Dealer and address																	
3. Total Value of the trading stock, raw material and Packaging material held as on 1 st April, 2005.	Description*	Value (Rs.)								Input tax credit admissible							
	(i) Trading Stock																
	(ii) Raw material																
	(iii) Packaging material																
	Total																
(*Please complete Annexure 1)																	
4. Tax Credit claimed Rs.		(total of tax borne from (3) above)															

5. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the Commercial Tax Department on demand.

Signature of Authorised Signatory

Full Name

Designation

[illegible]

Date		
	Day	

Month	

Year			

ANNEXURE II

Instruction for filling the statement :

1. The statement has to be submitted within one month from 1st April, 2005.
2. The statement has to be furnished by a registered dealer wishing to claim credit under sub-section (8) of section 9.
3. The goods on which credit is being claimed should be physically held by the dealer on 1st April, 2005.
4. The goods on which credit is being claimed should have been purchased on or after 1st April, 2004 from a dealer registered under Goa Sales Tax Act, 1964 and the dealer should have in his possession the invoices.
5. The goods in the stock should have borne tax at first point of sale under Goa Sales Tax Act, 1964.
6. The tax credit on the stock cannot be claimed:
 - for finished goods manufactured out of tax paid raw material or capital goods;
7. The dealer should claim the entire amount of credit to which he is entitled in a single statement.

How Much Transitional Stock Credit Can You Claim?

If you hold sale invoices for the opening stock, issued by a person who was registered under the Goa Sales Tax Act, 1964 and which separately indicates the amount of GST paid on the goods then you may claim a credit of the amount of tax disclosed on the sale invoices. However if the rate of tax on same goods under the Goa Value Added Tax Act is lower than the Goa Sales Tax Act, then such lower rate will be applicable.

But if the GST amount has not been separately indicated on the sale invoice, you will only be entitled to a notional credit calculated on the value of stock exclusive of tax by reducing the same by ten per cent. and then applying the following formula and calculating the tax at the rate under Goa Sales Tax Act or Goa Value Added Tax Act whichever is lower.

$$A = \frac{B \times 100}{100 + R}$$

Where A = Value of stock exclusive of tax

B = Value of stock inclusive of tax (less 10%)

R = Rate of tax under the Goa Sales Tax Act.

Office of the Commissioner of Commercial Taxes

ANNEXURE I

—

(i) Details of Trading Stock as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)

(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8
Total							

* Carry total of Column 8 to main form to (3)(i).

(b) In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

* Carry total of Column 9 to main form to (3)(i).

(ii) Details of Raw Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)

(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8
Total							

* Carry total of Column 8 to main form to (3)(ii).

(b) In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

* Carry total of Column 9 to main form to (3)(ii)

(iii) Details of Packaging Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)

(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8
Total							

Carry total of Column 8 to main form to (3)(iii).

(b) In case where purchase price is shown inclusive of tax:

[illegible]

* Carry total of Column 9 to main form to (3)(iii).

iv. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Full Name

Designation

[illegible]

Date		
	Day	

Month	

Year			

No. CST/04-06/VC/(9)/2004-05/2

Panaji, 31st March, 2005.

Commissioner of Commercial Taxes

No CST/04-06/VC(9)/2004-05/3

The stock details to be shown in the format should be only out of the purchases which are made from a dealer registered under the earlier law within the State, during the period preceding one year from the appointed day and which are supported by respective purchase bills/invoices.

This Notification shall come into force with effect from 1st April, 2005.

Panaji, 31st March, 2005.

Commissioner of Commercial Taxes

Office of the Commissioner of Commercial Taxes

Government of Goa

FORMAT FOR STOCK DETAILS

(See Rule 8 of the Goa Value Added Tax Rules, 2005)

Statement of Tax paid Stock in hand on April 1, 2005.

[illegible]

3. Total Value of the trading stock, raw material and Packaging material held as on 1 st April, 2005.	Description*	Value (Rs.)						Input tax credit admissible					
	(i) Trading Stock												
	(ii) Raw material												
	(iii) Packaging material												
	Total												

(*Please complete Annexure 1)

4. Tax Credit claimed Rs.	(total of tax borne from (3) above)						
------------------------------	-------------------------------------	--	--	--	--	--	--

5. Verification

I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the Commercial Tax Department on demand.

Signature of Authorised Signatory

Full Name

Designation

[illegible]

Date		
	Day	

Month	

Year			

ANNEXURE II

Instruction for filling the statement :

1. The statement has to be submitted within one month from 1st April, 2005.
2. The statement has to be furnished by a registered dealer wishing to claim credit under sub-section (8) of section 9.
3. The goods on which credit is being claimed should be physically held by the dealer on 1st April, 2005.
4. The goods on which credit is being claimed should have been purchased on or after 1st April, 2004 from a dealer registered under Goa Sales Tax Act, 1964 and the dealer should have in his possession the invoices.

5. The goods in the stock should have borne tax at first point of sale under Goa Sales Tax Act, 1964.
6. The tax credit on the stock cannot be claimed:
 - for finished goods manufactured out of tax paid raw material or capital goods;
7. The dealer should claim the entire amount of credit to which he is entitled in a single statement.

How Much Transitional Stock Credit Can You Claim?

If you hold sale invoices for the opening stock, issued by a person who was registered under the Goa Sales Tax Act, 1964 and which separately indicates the amount of GST paid on the goods then you may claim a credit of the amount of tax disclosed on the sale invoices. However if the rate of tax on same goods under the Goa Value Added Tax Act is lower than the Goa Sales Tax Act, then such lower rate will be applicable.

But if the GST amount has not been separately indicated on the sale invoice, you will only be entitled to a notional credit calculated on the value of stock exclusive of tax by reducing the same by ten per cent. and then applying the following formula and calculating the tax at the rate under Goa Sales Tax Act or Goa Value Added Tax Act whichever is lower.

$$A = \frac{B \times 100}{100 + R}$$

Where A = Value of stock exclusive of tax

B = Value of stock inclusive of tax (less 10%)

R = Rate of tax under the Goa Sales Tax Act.

Office of the Commissioner of Commercial Taxes

Government of Goa.

ANNEXURE I

(i) Details of Trading Stock as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)

(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8
Total							

* Carry total of Column 8 to main form to (3)(i).

(b) In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

* Carry total of Column 9 to main form to (3)(i).

(ii) Details of Raw Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)

(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8
Total							

* Carry total of Column 8 to main form to (3)(ii).

(b) In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

* Carry total of Column 9 to main form to (3)(ii)

(iii) Details of Packaging Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)

(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8
Total							

*Carry total of Column 8 to main form to (3)(iii).

