Panaji, 17th July, 2025 (Ashadha 26, 1947)

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Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

CCT/12-2/2025-26/1704

Date: 17-Jul-2025 Read:- Notification No. CCT/12-2/2024-25/4634 dated 31/01/2025 published in Official Gazette,

Series II No. 44, Extraordinary No. 2 dated 31/01/2025.

Sub: Further extension of limitation period u/s. 29(3) of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) for financial year 2021-2022.

[Under sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005]

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 (Goa Act No. 9 of 2005) (hereafter referred as 'said Act'), I, the undersigned Commissioner of State Tax, do hereby further extend the period of limitation specified under sub-section (3) of Section 29 of said Act by a further period of two months beyond 31/07/2025 in respect of all assessments pertaining to financial year 2021-2022.

All assessments under said Act in respect of financial year 2021-2022 shall now be completed on or before 30/09/2025.

The Appropriate Assessing Authorities shall complete all assessments strictly in accordance with the provisions of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005).

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Tax, Goa.

Panaji.

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