

Panaji, 11th September, 2025 (Bhadra 20, 1947)

SERIES I No. 24

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of State Tax

Order

No. CCT/5-4/ GRATIPOS/2025-26/2520

Date : 10-Sep-2025

In exercise of the powers conferred under Section 8A read with Section 19 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the "said Act"), I, the Commissioner of State Tax, do hereby specify the Form Nos. IA, IIA, IVA, VA, VIA, VIIA, XA, XIIIA, XVA, XIXA and XXA appended herein below which shall be used for the respective purposes under the said Act and shall be filed/maintained in accordance with the provisions of said Act and in compliance of the instructions contained in respective Forms.

S. S. Gill, IAS, Commissioner of State Taxes.

FORM IA

(See sub-section (1) of Section 8A read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Application for Waiver of interest and penalty u/s. 8A of GRATIPOS Act, 2023

Instructions for submission of Application for Waiver of interest and penalty

1. An online application shall be made separately for each financial year under each relevant Act.
2. The following persons can electronically sign the application for settlement:-

Constitution of Business	Person who can electronically sign the application
Proprietorship	Proprietor
Partnership	Managing/Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing/Whole-time Directors
Public Limited Company	Managing/Whole-time Directors
Society/Club/Trust/AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing/Whole-time Director
Unlimited Company	Managing/Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Limited Liability Partnership	Authorised Person in India
Foreign Company Registered (in India)	Authorised Person in India
Others (specify)	Person In charge

3. Any of the above referred person who are competent to file online application for waiver may by a written authority letter in Form VAT XXXII may authorize the Tax Practitioner/Chartered Accountant/Legal Practitioner/Cost Accountant/Company Secretary/Employee/Relative to file such application. The scanned copy of written authority letter shall be uploaded while filing the online application for waiver.
4. Authorised Representative shall not be a minor.
5. Only one single online application can be filed under one relevant Act for one year as per Section 8A of the GRATIPOS Act, 2023.

☐ I agree & abide with the above mentioned instructions.

1.	The application is filed by	<input type="checkbox"/> Applicant himself <input type="checkbox"/> Authorised Representative
	If Authorised Representative is selected (Drop Down)	<input type="checkbox"/> Sales Tax Practitioner <input type="checkbox"/> Chartered Accountant <input type="checkbox"/> Legal Practitioner <input type="checkbox"/> Cost Accountant <input type="checkbox"/> Company Secretary <input type="checkbox"/> Employee <input type="checkbox"/> Relative <input type="checkbox"/> Any other
	Upload authority letter in Form VAT XXXII*	

- ☐ I hereby consent to be the Authorised Representative of the applicant and authority letter is uploaded herewith.

2.	Particulars of Authorized Representative/Applicant	First Name	Middle Name	Last Name
	Name			
	*Mobile Number: <i>(Shall be validated by sending OTP)</i>		*Email address: <i>(Shall be validated by sending OTP)</i>	
	Telephone No. with STD			

- ☐ I hereby undertake that any communication by way of SMS and/or email on mobile number and Email ID of the Authorized Representative/applicant shall be treated as valid service upon the applicant.

(After successful validation of Email address and Mobile number by sending OTP, the applicant/Authorized Representative shall be allowed to fill further details in the online Form.)

3.	Select the relevant Act under which application is filed (Drop down)	Select appropriate financial year for which application is filed. (Drop down)
<input type="checkbox"/>	the Goa Value Added Tax Act, 2005	{2005-06 to 2017-18}
<input type="checkbox"/>	the Central Sales Tax Act, 1956	{1964-65 to 2017-18}
<input type="checkbox"/>	the Goa Tax on Entry of Goods Act, 2000	{2000-01 to 2017-18}
<input type="checkbox"/>	the Goa Tax on Luxuries Act, 1988	{1988-89 to 2017-18}
<input type="checkbox"/>	the Goa Sales Tax Act, 1964	{1964-65 to 2004-05}
<input type="checkbox"/>	the Goa Entertainment Tax Act, 1964	{1964-65 to 2017-18}
<input type="checkbox"/>	Unregistered Dealer	{1964-65 to 2017-18}

(Note: Depending upon relevant Act selected the financial year as mentioned above shall be available in the drop list for selection.)

a.	Enter the Registration Number under the relevant Act*: <i>(If other than VAT Act is Selected at Sr. No.3)</i>	
i.	If registered under VAT Act, Enter your TIN No.	
ii.	Name of the applicant:	<i>(auto populated only in case TIN No. is entered, otherwise the details should be entered)</i>
iii.	Legal Name of the Business:	<i>(auto populated only in case TIN No. is entered, otherwise the details should be entered)</i>
iv.	Trade Name of the Business:	<i>(auto populated only in case TIN No. is entered, otherwise the details should be entered)</i>
v.	Address:	<i>(auto populated only in case TIN No. is entered, otherwise the details should be entered)</i>

OR

b.	If Unregistered Dealer (URD): <i>(Following details to be entered manually)</i>	
i.	Name of the applicant:	
ii.	Legal Name of the Business:	
iii.	Trade Name of the Business:	
iv.	Address:	

4.	Address for Communication: If applicant want to provide new address for communication (Enter the same)	
	(i) State: (Drop down)	(ii) District: (auto populated)
	(iii) Taluka : (Drop down)	(iv) Village Panchayat/Municipality : (Drop down)
	(v) House No.:	(vi) Floor:
	(vii) Building Name:	(viii) Road Name:
	(ix) Nearest land mark:	(x) Village area:
	(xi) Pin Code	

- ☐ I hereby undertake that any communication sent to the Address for communication (entered at sr. no. 4 above) shall be treated as valid service upon the applicant.

5.	Constitution of Business (Please Select the Appropriate) – Select		
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
(xii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>		

6.	The application is filed in respect of	<input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year
7.	If Part Assessment Period (Enter date)	From To DDMMYYYY DDMMYYYY

(Note: If part financial year 2017-18 is selected than the period should be between 01-04-2017 to 30-06-2017 shall be provided in drop down.)

8. I apply under following category under section 8A for waiver of interest and/or penalty:

a)	Where no assessment is completed and dues arising out of:	
(i) Type (Select any one)	Drop Down: <input type="checkbox"/> Returns filed <input type="checkbox"/> Revised Returns filed <input type="checkbox"/> Annual Audit Report <input type="checkbox"/> Any other	

(iii) Date of filing return/Report {Provide the date of latest return/report filed}		DDMMYYYY	
(iii) Reference no. if any			
(iv) Details of Demand:			
Tax	Interest	Penalty	Total
			(Autosum)

OR

b)	Where assessment is completed and dues arising out of		
(i) Type of Order (Select any one)		Drop Down: <input type="checkbox"/> Assessment Order <input type="checkbox"/> Rectification Order <input type="checkbox"/> Review Order <input type="checkbox"/> Appeal order <input type="checkbox"/> Any other Order	
(ii) Reference No./Order No.: {Provide the latest Order No./Reference no.}			
(iii) Date of Order {Provide the date of latest Order}		DDMMYYYY	
(iv) Original Assessment Order/Letter of Scrutiny/Appeal Order was issued by		(Drop Down) <input type="checkbox"/> Assistant Commissioner of Commercial Tax <input type="checkbox"/> Commercial Tax Officer <input type="checkbox"/> Assistant Commercial Tax Officer	

(v) Details of Demand :			
Tax	Interest	Penalty	Total
			(Autosum)

OR

c)	Where neither returns were filed nor assessment was completed of the dealer, Dues arising as per Books of accounts of the dealer :		
(i) Details of Demand :			
Tax	Interest	Penalty	Total
			(Autosum)

9.	Details of 100% tax paid <input type="checkbox"/> (Select any one)	<input type="checkbox"/> Online	<input type="checkbox"/> Over the Counter
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a)	Details of Online Payment made		
----	--------------------------------	--	--

Sr. No.	E-Challan No	E-Challan date	E-Receipt No	E-Receipt date	Amount of tax paid	Payment Date
1		DDMMYYYY		DDMMYYYY		DDMMYYYY
2						
...						
Total					(Auto calculated)	

b)	Details of counter Payment made
----	---------------------------------

Sr. No.	Challan No.	Challan date	Amount of tax paid	Payment Date	Upload scan copy of paid challan with bank seal
1		DDMMYYYY		DDMMYYYY	
2					
.....					
Total			(Auto calculated)		

Note: Dealer should ensure that any payment made under the Budget Head **other than tax** should not be entered in the payment details. Provide the details of **TAX payments only**.

Save and Preview

1. Verification (by authorised signatory)

- ☐ *I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and I am not otherwise ineligible for making this application in terms of the provisions of said Act. If there is any suppression of the facts or misrepresentation on my behalf, I am aware that my application is liable to be rejected without going into the merits.*

Signature

Place: Name of Authorised Representative/ Applicant

Date: Designation/Status.....

Save

Preview

Submit

Note: 1. Submit click shall not be enabled for this form if the total of Sr. No. 9 (a) and 9 (b) is less than the amount declared as payable under Sr. No. 8 of this Form.

2. If payment date is after 31-12-2025 in Sr. No. 9, submit click shall not be enabled for this Form unless the total of Sr. No. 9 (a) and 9(b) is 200 % / double the amount of tax declared as payable under Sr. No. 8 of this Form (100 % tax amount + equal amount as late fees)

3. After online submission of this Form, the system generated acknowledgement shall be displayed.

Acknowledgment for submission of application for Waiver of interest and penalty

Date:

Time:

< Application Reference Number (ARN) with date >

Your application has been successfully filed.

1. Date of filing-
2. Time of filing
3. Place of filing-
4. IP address-
5. Name of the person filing the application-
6. Email address-
7. Mobile Number-
8. Act-
9. Financial Year-

FORM II A

(See section 8A read with 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF TOTAL APPLICATIONS FILED U/S. 8A FOR WAIVER OF INTEREST & PENALTY

Sr. No	Application Reference No. (ARN)	Date of Filing application	Trade Name/Legal Name	Reg. No. VAT TIN / CST / ENTRY TAX No.	ACT	YEAR	TAX	INTEREST	PENALTY	TOTAL
Total										

FORM IVA

(See sub-section (4) of Section 8A read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Letter of Intimation of Waiver amount u/s. 8A

<DIN: {Auto generate upon saving the document}>

	Application Reference No.	(After entering ARN the data should be auto-populated)
1.	Name of the applicant:	
2.	Legal Name of the Business:	
3.	Trade Name of the Business:	
4.	Address:	
5.	Email Address:	
6.	Mobile Number :	

7.	Address for Communication : (Auto-populated as per Form IA)
----	---

(i) State:	(ii) District:
(iii) Taluka :	(iv) Village Panchayat/Municipality
(v) House No.:	(vi) Floor:
(vii) Building Name:	(viii) Road Name:
(ix) Nearest land mark:	(x) Village area:
(xi) Pin Code	

8.	Registration Number under the relevant Act for which application is filed	
9.	Relevant Act under which application is filed	
10.	The application is filed in respect of	<input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year
11.	Complete/Part Financial year for which application is filed	From DDMMYYYY To DDMMYYYY
12.	Where no assessment is completed and dues arising out of:	<input type="checkbox"/> Returns <input type="checkbox"/> Revised Returns <input type="checkbox"/> Annual Audit Report <input type="checkbox"/> Any other
13.	Where assessment is completed and dues arising out of	<input type="checkbox"/> Assessment Order <input type="checkbox"/> Rectification Order <input type="checkbox"/> Review Order <input type="checkbox"/> Appeal order <input type="checkbox"/> Any other Order

OR

14.	Where neither returns were filed nor assessment was completed of the dealer Dues arising as per Books of accounts of the dealer
-----	---

15.	Order No.	
	Order Date	

16. Details of demand and Amount payable for waiver benefit:

100 % tax dues amount Payable for waiver of interest/penalty benefit u/s. 8A					
Particulars	Tax	Penalty	Interest	Post Assessment Interest	Total
a) Amount determined in Assessment (as per Assessment/ any other Order)					
b) Less: Amount paid from due date till date of filing waiver application or 31/12/2025					
c) Balance payable					
d) Amount paid less/short before expiry of time limit as per section 8A (a) minus (b)					
e) Add: late fee as per sub-section (5) of section 8A of GRATIPOS Act. {Equal to (d)}		NIL	NIL	NIL	
f) Deficit tax amount plus late fee determined as payable {(d)+(e)}		NIL	NIL	NIL	

You are required to pay the deficit amount plus equal amount as late fee determined as payable above by generating an E-challan in Lump-sum **within a period of 20 days from the date receipt of this intimation and submit a self - attested copies of paid challan/E-receipt copy thereof in the office of the Designated Authority.**

[Note: If the last date of payment happens to be a public holiday including Sunday or Bank holiday then any payment made on the next working day will be considered as made within the due date of payment.]

Signature

Place:

Name of Authorised Signatory

Date:

Designation/Status.....

FORM V A

(See Section 8A read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF TOTAL FORM IVA ISSUED U/S. 8A

Sr. No.	Application Reference No. (ARN)	DIN of Form IV A	Date of Form IV A	Trade Name/ Legal Name	Reg. No. TIN/CST/ ENTRY TAX No.	ACT	YEAR	Amount of arrears as per the application filed by the applicant				Amount determined as payable by Designated Authority				Total amount payable for settlement
								Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Post assessment interest	Total
1.																
2.																
....							Total									

OR

FORM V A

(See Section 8A read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF TOTAL FORM IV ISSUED

Sr. No.	Application Reference No. (ARN)	DIN of Form IV A	Date of Form IV A	Trade Name/Legal Name	Reg. No. TIN/CST/ENTRY TAX No.	ACT	YEAR	Amount of arrears as per the application filed by the applicant (Figures as per Sr. No. 8, of Form IA)				Amount determined as payable by Designated Authority (Figures as per Sr. No. 16, row (c) of Form IV A)				Total amount payable for settlement (Figures as per Sr. No. 16, row (f) of Form IV A)
								Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Post assessment interest	Total
1.																
2.																
....							Total									

FORM VIA

(See sections 8A and 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Uploading of E-Receipt of payment of 100 % tax due amount

< From VIA Reference No. >

Date: Time:

1. Application Reference No. (ARN):

2. DIN No. of Form IVA issued:

3. Name of the applicant:

4. Legal Name of the business:

5. Registration No.:

6. Financial Year:

7. Act:

8. Amount payable as per Form IV A: (enterable)

Sr. No.	Payment made by the Applicant	E – Challan No. (Validation Mandatory)	Date of payment	Upload self-attested copy of paid challan
(1)	(2)	(3)	(4)	(5)

Submit

FORM VIIA

(See Section 8A read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF PAYMENTS U/S. 8A

Sr. No	Application Reference No.(ARN)	Name of the ward office	Form VI A Reference No.	Legal Name/ Trade Name	Reg. No. TIN/CST/ENTR Y TAX No.	ACT	YEAR	E-Challan No.	Date of payment	Amount paid	
										(Figures as per Sr. No. 8, Col. No.(2) of Form VIA)	Tax Amount
1											
2											
...											
Total											

FORM XA

[See Section 8A read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023]

Certificate of Waiver of Interest and/or penalty u/s. 8A

<DIN: {Auto generated upon saving the document}>

On the basis of the application made by _____ (name of the applicant) under sub section (1) of section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 {hereinafter referred to as 'GRATIPOS Act'}, who is carrying on/used to carry out the business in the trade, name of _____ at _____ (address) and who is/was holding TIN No. _____ and R. C. (Sales Tax/Central/Luxury/Entry/Entertainment) No. _____ under the _____ (name of the relevant Act), it is hereby certified that the applicant is eligible for waiver of interest, penalty and entire post assessment interest under section 8A of the GRATIPOS Act for the period from DDMMYYYY to DDMMYYYY under the relevant Act.

The applicant on the above application has paid an amount of Rs. _____ as 100% tax dues, which has been accepted. Hence entire interest and/or penalty and entire post assessment interest stands waived u/s. 8A of the Act and the application has been accepted and dues settled under sub-section (2) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023.

ISSUED this _____ day of _____.

Signature

(Seal)

Designation

(Appropriate Designated Authority)

To,

M/s.

FORM XIII A

SHOW CAUSE NOTICE

[See sub-section (6) of Section 8A read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023]

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

Ref: Your application No. *{Auto populate from Form IA}* dated *{Auto populate from Form IA}*

Whereas, the dealer/hotelier/proprietor, M/s *{Name of the dealer/hotelier/proprietor – Auto populate from Form IA}*, *{Full Address of the dealer – Editable Auto populate from Form IA}*, having VAT TIN as *{TIN No. - Auto populate from Form IA}* and *{Sales Tax/CST/Entry Tax/Luxury Tax /Entertainment Tax – Auto populate short Name of the relevant Act}* R.C. No. as *{R.C. No.- Auto populate from Form IA}* have filed the above referred online application under sub-section (1) of section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for waiver of arrears under *{Name of the Act – Auto populate full Name of the relevant Act from Form - IA}* for the assessment year/period *{Assessment year/period – Auto populate from Form IA}*.

And whereas, upon scrutiny of the above referred application, the following defects/deficiencies are noticed:-

{TEXT BOX}

You are therefore required to:-

check
box

Show cause in writing, on or before *{Date= Notice Saved Date + one month -> Editable Auto populate}* as to why the above referred application should not be rejected.

check
box

Appear in person or through a duly authorized representative before the undersigned at his chamber at the above mentioned address, on *{Date Entry Field}* at *{Time Entry Field}*.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, as aforesaid, the above referred application No. *{Auto populate from Form IA}* dated *{Auto populate from Form IA}* shall be rejected, without any further reference to you.

Given under the seal of this office.

({Name of the Designated Authority – Auto populate as per login})

Dy. Commissioner of State Tax

{Ward Name - auto populate} Ward/Head Office

Designated Authority

To,

{Name of the dealer/hotelier/proprietor – Auto populate from Form IA}

{Address of the dealer – 1st Line - Auto populate from Form IA }

{Address of the dealer – 2nd Line - Auto populate from Form IA}

TIN/R.C. No.:*{TIN/R.C. No - Auto populate from Form IA}*

FORM XVA

ORDER

[See sub-section (9) of Section 8A read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023]

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

Ref: 1. Your application No. *{Auto populate from Form IA}* dated *{Date-Auto populate from Form IA}*

2. Form IVA bearing DIN *{DIN – Auto populate DIN of Form IVA}* dated *{Date-Auto populate from Form IVA}*

3. Form XIII A bearing DIN *{DIN – Auto populate DIN of Form XIX A}* dated *{Date-Auto populate from Form XIII A}*

Whereas the Dealer/Hotelier/Proprietor M/s. *{Name of the dealer/hotelier/proprietor – Auto populate from Form IVA}*, *{Full Address of the dealer - Auto populate from Form IVA}* having VAT TIN as *{TIN No. - Auto populate from Form IVA}* and *{Sales Tax/CST/VAT/Entry Tax/Luxury Tax/Entertainment Tax - Auto populate the short Name of the relevant Act}* R.C. No. as *{R.C. No. – Auto populate from Form IVA}* had filed the application referred at serial number 1 above under sub-section (1) of section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for waiver of arrears under *{Name of the Act – Auto populate the full Name of the relevant Act from Form - IVA}* for the assessment year/period *{Assessment year/period – Auto populate from Form IVA}*.

And whereas, said application was processed and the undersigned Designated Authority had issued Form IV A referred at serial number 2 above under sub-section (4) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 intimating to applicant that he has failed to pay 100 % of tax demanded and has either paid less than the tax amount due or has paid 100 % tax dues but same has been paid after 31-12-2025. Therefore, the applicant was required to make payment of this deficit tax amount plus

equal amount of late fee within 20 days from the date of receipt of the intimation for the purpose of getting waiver of interest and penalty in accordance with the provisions of the GRATIPOS Act, 2023.

And whereas, Form IVA referred at serial number 2 above was served on the applicant Dealer/Hotelier/Proprietor on ***{Date: Auto populate entered service date of Form IVA}***.

And whereas, as per provisions of sub-section (4) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023, the applicant was required to pay the deficit amount plus equal late fee amount by using e-challan on or before the date mentioned in Form IV A and submit a self-attested photocopy of paid challan / e-receipt in the Office of the Designated authority.

And whereas,



The applicant dealer has failed to pay the total amount for settlement on or before the due date for payment intimated in Form IVA; the due date for payment being ***{Date – Auto populate the due date from Form IVA}*** and the actual date of payment being ***{Date – actual date of payment from Form VI A OR text – “Not paid”}*** .

And whereas, the applicant Dealer/Hotelier/Proprietor has thus violated the provisions of sub-section (5) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023, thereby rendering him ineligible for issuance of a Certificate of Settlement in Form XA under sub-section (2) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023.

Hence, the application No. ***{Auto populate from Form IA}*** dated ***{Date-Auto populate from Form IA}*** in Form IA filed by the applicant Dealer under sub-section (1) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 is liable to be rejected for non-payment of 100 % tax due amount as aforementioned.

In view of above discussion and for above recorded reasons, I pass the following

ORDER

The application No. ***{Auto populate from Form IA}*** dated ***{Date-Auto populate from Form IA}*** filed by the applicant Dealer/Hotelier/Proprietor under sub-section (1) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 is hereby rejected for non-payment of 100 % tax amount on or before the dates intimated in Form IVA bearing DIN ***{DIN – Auto populate DIN of Form IVA}*** dated ***{Date-Auto populate from Form IVA}*** issued in accordance with the provisions of sub-section (4) of Section 8A of the GRATIPOS Act, 2023.

Consequently, the assessment, review, appeal or revision as the case may be (if applicable) under the relevant Act which was existing as on the date of making application for waiver shall be proceeded with and decided in accordance with the provisions of the relevant Act since this application for waiver is rejected.

The amount paid (if any) after issuance of Letter of Intimation of waiver amount in Form IV A shall be treated as towards recovery of dues under relevant Act and the balance amount shall be recovered from applicant in accordance with the provisions relating to recovery of outstanding dues under the relevant Act.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

{Name of the Officer – Auto populate as per login}

Dy. Commissioner of State Tax

{Ward Name - auto populate} Ward/Head Office

Designated Authority

To,

{Name of the dealer/hotelier/proprietor – Auto populate from Form IA}

{Address of the dealer – 1st Line - Auto populate from Form IA}

{Address of the dealer – 2nd Line - Auto populate from Form IA}

TIN/R.C. No.: {TIN/R.C. No - Auto populate from Form IA}

Copy for information to: -

1. The Commercial Tax Officer, *{Ward address – Editable Auto populate as per the jurisdiction of RC No.}*,
2. Office File.
3. Guard File.

FORM XIX A

SHOW CAUSE NOTICE

[See sub-section (6) of Section 8A read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023]

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

Ref: Your application No. *{Auto populate from Form IA}* dated *{Auto populate from Form IA}*

Whereas, the dealer/hotelier/proprietor, M/s *{Name of the dealer/hotelier/proprietor – Auto populate from Form IA}* , *{Full Address of the dealer – Editable Auto populate from Form IA}* , having VAT TIN as *{TIN No. - Auto populate from Form IA}* and *{Sales Tax/CST/Entry Tax/Luxury Tax /Entertainment Tax – Auto populate short Name of the relevant Act}* R.C. No. as *{R.C. No.- Auto populate from Form IA}* have filed the above referred online application under sub-section (1) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for waiver of interest and penalty under *{Name of the Act – Auto populate full Name of the relevant Act from Form - IA}* for the assessment year/period *{Assessment year/period – Auto populate from Form IA}*.

And whereas,

☐ upon scrutiny of the above referred application, your application is liable for rejection on the following grounds:-

{TEXT BOX for specifying grounds under this point}

☐ And whereas,

{TEXT BOX for specifying totally different grounds}

You are therefore required to:-

☐ Show cause in writing within 10 days from the date of receipt of this notice as to why said Form IA should not be rejected and Order under sub-section (9) of Section 8A of GRATIPOS Act, 2023 should not be passed holding that applicant is not eligible for waiver.

☐ Show cause in writing within 10 days from the date of receipt of this notice as to why the intimation in Form IVA should not be revoked under sub-section (4) of Section 8A of the GRATIPOS Act, 2023 read with Section 21 of the General Clauses Act, 1897.

☐ Appear in person or through a duly authorized representative before the undersigned at his chamber at the above mentioned address, on *{Date Entry Field}* at *{Time Entry Field}*.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, as aforesaid, the above referred application No. *{Auto populate from Form IA}* dated *{Auto populate from Form IA}* shall be rejected, without any further reference to you.

Given under the seal of this office.

({Name of the Designated Authority – Auto populate as per login})

Dy. Commissioner of State Tax

{Ward Name - auto populate} Ward / Head Office

Designated Authority

To,

{Name of the dealer/hotelier/proprietor – Auto populate from Form IA}

{Address of the dealer – 1st Line - Auto populate from Form IA}

{Address of the dealer – 2nd Line - Auto populate from Form IA}

TIN/R.C. No.:*{TIN/R.C. No - Auto populate from Form IA }*

FORM XXA

ORDER

[See sub-section(9) of Section 8A read with Section19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023]

DIN:*{Auto generate up on Saving the document}*

Date:*{System Date (on saving)}*

Ref: 1. Your application No. *{Auto populate from Form IA}* dated *{Date- Auto populate from Form IA}*

2. Form XIX A bearing DIN *{DIN – Auto populate DIN of Form XIX A}* dated *{Date-Auto populate from Form XIX A}*

Whereas the Dealer/Hotelier/Proprietor M/s. *{Name of the dealer/hotelier/proprietor– Auto populate from Form XIX A}*, *{Full Address of the dealer - Auto populate from Form XIX A}* having VAT TIN as *{TIN No. - Auto populate from Form XIX A}* and *{Sales Tax/CST/VAT/Entry Tax/Luxury Tax/Entertainment Tax - Auto populate the short Name of the relevant Act}* R.C. No. as *{R.C. No. – Auto populate from Form XIX A}* had filed the application referred at serial number 1 above under sub-section (I) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under *{Name of the Act – Auto populate the full Name of the relevant Act from Form – XIX A}* for the assessment year/period *{Assessment year/period – Auto populate from Form XIX A}*.

And whereas, the said applicant dealer was served with a Show Cause Notice referred at serial number 2 above directing to show cause in writing within 10 days from the date of receipt of the notice as to why his said application should not be rejected on the ground that no question of settlement arises due to following reasons.

{TEXTBOX-Editable auto populate from Form XIXA}

And whereas,

The said SCN was served on the dealer/hotelier/proprietor by **{Dropdown-Registered post/Hand Delivery}** and was received by him on **{Date – SCN Service Date}**.

{Textbox with editable text—Here the Designated Authority may record the chronology of adjournments and final hearing date.}

{Text box for detailed discussion on the written submissions and oral arguments of the dealer}

In view of above discussion and for above recorded reasons, I pass the following:

ORDER

The application no. **{Auto populate from Form IA}** dated **{Date-Auto populate from Form IA}** filed by the applicant Dealer/Hotelier/Proprietor under sub-section(1) of Section 8A of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 is hereby rejected.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

({Name of the Officer—Auto populate as per login})

Dy. Commissioner of State Tax

{Ward Name-auto populate} Ward /Head Office

Designated Authority

To,

{Name of the dealer/hotelier/proprietor—Auto populate from Form IA}

{Address of the dealer —1st Line-Auto populate from Form IA}

{Address of the dealer— 2nd Line-Auto populate from Form IA}

TIN/R.C. No.: *{TIN/R.C. No -Auto populate from Form IA}*

Copy for information to:-

1. The Commercial Tax Officer, *{Ward address—Editable Auto populate as per the jurisdiction of RC No.}*,
2. Office File.
3. Guard File.
