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**SERIES II No. 26**

# OFFICIAL GAZETTE GOVERNMENT OF GOA

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## EXTRAORDINARY

### GOVERNMENT OF GOA

#### Department of Finance

Office of the Commissioner of State Taxes

#### Notification

No. CCT/12-2/2025-26/2789

Date : 22-Sep-2025

Read:- 1. 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.

2. Notification No. CCT/12-2/2025-26/1704 dated 17-07-2025 published in Official Gazette, Series II No. 16, Extraordinary No. 2 dated 17-07-2025.

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 three months beyond 30/09/2025 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 31/12/2025.

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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