

Panaji, 26th November, 2025 (Agrahayana 5, 1947)

SERIES II No. 34

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

No. CCT/26-2/2025-26/3919

Date : 26-Nov-2025

Read: 1) Order No. CCT/26-2/2017-18/4124 dated 29th November, 2017, issued by the Commissioner of State Tax, published in the Official Gazette, Extraordinary No. 2, Series II No. 34 dated 29th November, 2017.

2) Order No. CCT/26-2/2021-22/234,, dated 29th April, 2022, issued by the Commissioner of State Tax, published in the Official Gazette, Extraordinary, Series II No. 4 dated 29th April, 2022.

In exercise of the powers conferred by sub-section (1) of Section 5 read with Clause (91) of Section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “said Act”), the rules framed thereunder, and in addition to the functions assigned to Proper Officers vide above read Order dated 29-04-2022, the Commissioner of State Tax, hereby assigns the functions to be performed under said Act by a Proper Officer as defined in Clause (91) of Section 2 under different sections of the said Act mentioned in the entries in Column (2) of the Schedule below to the Proper Officers specified in the corresponding entries in Column (3) thereof, subject to the condition that the functions hereby assigned shall be performed only within their jurisdiction unless otherwise directed in this behalf.

Sr. No.	Functions under Section of the said Act or rules made thereunder	Proper Officer
(1)	(2)	(3)
119	Section 74A, sub-section (1)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer
120	Section 74A, sub-section (2)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer

121	Section 74A, sub-section (3)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer
122	Section 74A, sub-section (5)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer
123	Section 74A, sub-section (6)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer
124	Section 74A, sub-section (7)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer
125	Section 74A, sub-section (9)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer
126	Section 74A, sub-section (10)	Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer

The above functions assigned are in addition to the functions assigned vide above read order dated 29-04-2022. The powers and duties assigned by this order shall be exercised subject to such conditions and restrictions as the Commissioner may impose from time to time.

This Order shall be deemed to have come into force from the 1st day of November, 2024.

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

Panaji.