

Panaji, 28th November, 2025 (Agrahayana 7, 1947)

SERIES II No. 35

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

Department of Finance

Office of the Commissioner of Commercial Taxes

No. CCT/26-2/2025-26/3959

Date : 28-Nov-2025

- Ref:- 1) The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) (Amendment) Act, 2025 (Goa Act 13 of 2025) published in the Official Gazette, Extraordinary, Series I No. 21 dated 25-08-2025.
- 2) Order No. CCT/5-4/GRATIPOS/2025-26/2520 dated 10-09-2025 specifying Forms under the GRATIPOS Act published in the Official Gazette, Extraordinary No. 2, Series I No. 24 dated 11-09-2025.

TRADE CIRCULAR

(GVAT No. 2 of 2025-26)

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 "GRATIPOS Act, 2023") was notified vide Notification No. 7/30/2023-LA dated 08-09-2023 published in the Official Gazette, Extraordinary No. 3, Series I dated 08-09-2023. The last date for filing online application in Form I to avail the benefit under the GRATIPOS Act, 2023 was till 07-03-2024. Several dealers opted for this Settlement Scheme, 2023 and filed online applications and have also paid settlement amount in time for being eligible for issue of Certificate of Settlement in Form X. Several dealers have obtained benefit of settlement of arrears of dues under this Settlement Scheme, 2023.

Now, by insertion of new Section 8A in the GRATIPOS Act, 2023 by an Amendment Act mentioned at ref. No. (1) above, another last and final opportunity is being provided to all such dealers/persons who have either failed to apply for the settlement Scheme, 2023 in time or had applied but their dues have not been settled under the GRATIPOS Act, 2023 for any reason.

As per said newly inserted Section 8A of the GRATIPOS Act, 2023 the dealer needs to first make payment of 100% tax demanded/due on or before 31-12-2025 and then apply in online Form IA requesting for waiver of interest and/or penalty and entire post-assessment interest. The specified form i.e. Form IA for filling online application u/s. 8A of GRATIPOS Act, 2023 has been already made available on the department website long ago.

The Department had also organized several Trade Awareness Camps/Workshops with the co-ordination/collaboration of other stakeholders for creating public awareness of Section 8A of the GRATIPOS Act at Taluka/Ward levels starting from 24-09-2025 till 06-10-2025 reaching out to all dealers/persons in Goa. During these Ward level workshops, the Trade & Industry was urged to approach their jurisdictional Ward Offices and obtain certified copies of Assessment Orders/Demand Notices/Dues Reminders, take inspection of assessment case record files to know complete details of their pending dues and to make payment of 100% tax due at earliest possible so as to thereafter file online Form IA requesting for waiver of interest/penalty and post-assessment interest.

Attention of Trade is hereby invited to provisions of sub-section (10) of Section 8A which provides that *“Notwithstanding anything contained in this section, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act.”*

Therefore, it is enjoined on the Trade and Industry that every dealer/person should ensure that while generating e-challans for making payment of 100 % tax dues, they should carefully choose correct relevant Act, correct financial year/period and enter proper tax amount under tax head in the challan. Any amounts paid under wrong Act or year or wrong head shall not be eligible for refund or adjustment of any kind. Therefore, due caution needs to be exercised while entering every detail, then preview the data entered, download copies, etc. before making the payment.

The Trade & Industry and the dealers/stakeholders are once again requested to take a note that the last date for making payment of 100% tax demanded/due is 31st December, 2025 for being eligible under Section 8A and for filing online application for waiver of interest/penalty in Form IA is 31st March, 2026.

All dealers/persons are requested to come forward and avail benefit under Section 8A of the GRATIPOS Act, 2023 and settle old dues and avoid coercive recovery proceedings as per legal provisions of concerned relevant Act.

This Trade Circular is intended only for facilitation of the stakeholders and not meant for interpreting any legal provisions. In case of any interpretation/applicability of provisions or any other type of legal issues, the provisions contained in the GRATIPOS Act, 2023 and the Orders/Notifications issued thereunder shall be conclusive and prevail.

Given under the seal of this office.

Vishant S. N. Gaunekar, Commissioner of State Tax, Goa.

Panaji.