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OFFICIAL GAZETTE GOVERNMENT OF GOA

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No. 3

Department of Finance

Office of the Commissioner of State Taxes

Notification

No. CCT/12-2/2025-26/4863

Date : 30-Jan-2026

Sub.: 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 2022-2023.

(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 extend the period of limitation specified under sub-section (3) of Section 29 of said Act by a further period of four months beyond 31-03-2026 in respect of all assessments pertaining to financial year 2022-2023.

All assessments under said Act in respect of financial year 2022-2023 shall now be completed on or before 31-07-2026.

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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