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OFFICIAL GAZETTE GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

No. CST/26-5/CRU/2025-26/5648

Date : 27-Feb-2026

Sub.: Verification of Principal Place of Business of Taxpayers in cases where GST Registration Welcome Letters sent on the given Address are returned undelivered.

[Issued u/s 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017)]

In exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), (herein after referred as the “GST Act” or “GST Law” or “Act”) for the purpose of uniformity in the implementation of the Act, I, the undersigned, Commissioner of State Tax, Goa do hereby direct that the following guidelines/procedure shall be followed to timely detect the cases of fake GST registrations obtained by practicing fraud or by concealing information or providing misleading information.

1) Whenever a Goods and Services Taxpayer Identification Number (GSTIN) is granted to a newly registered taxable person, the common portal generates a welcome letter and this welcome letter is dispatched by registered speed post on the Principal Place of Business (PPoB) as given in the application for registration. It has been observed that in several cases, this system generated Welcome Letters sent by registered speed post are returned back by postal authorities with remarks such as “Insufficient Address” or “Incorrect Address” or “Address cannot be located” or “No such person found at the address” or “incomplete address” or “Unclaimed/returned to sender” and other similar endorsements.

2) The returning of such official communication sent by registered post prima facie indicates that the address furnished by the applicant at the time of obtaining GST registration is incomplete or that the taxpayer is not actually located at the given address and is not actually having any place of business there and may be a non-existing entity at loco;

3) Such situations require urgent attention of the jurisdictional Proper Officer to initiate timely action by thoroughly investigating the case by deputing official for visit to business place and to take

needful action in accordance with Law to avoid further loss of Revenue by utilization of fake Input Tax Credit (ITC) by creating trail of fake tax invoices and E-way bills without any actual movement of goods;

4) Attention of all Proper Officers is hereby invited to provisions of Section 25 of the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 (herein after referred as the “GST Act” or “GST Law” or “Act”), which mandates that every person liable to be registered shall apply for registration in the prescribed manner and furnish true and correct particulars. Further, Rule 8 of the Central Goods and Services Tax Rules, 2017 and the Goa Goods and Services Tax Rules, 2017 (herein after referred as the “GST Rules” or “Rules”) requires submission of the application for registration in FORM GST REG-01, containing details of the Principal Place of Business along with supporting documentary evidence. Furnishing of an incorrect, incomplete, or non-existent address at the time of registration constitutes contravention of the provisions of the Act and the Rules made thereunder.

5) In view of the above, it is hereby directed that the Centralized Registration Cell located at Head Office shall upon receiving the returned Welcome Letters from Postal Authorities, shall immediately within 3 working days forward these returned envelopes to the respective State Tax Officer (STO) incharge of respective jurisdictional ward office;

6) The STO incharge of jurisdictional ward office shall immediately undertake field verification of the declared Principal Place of Business (PPoB) and all additional places of business (if any) in the Registration Certificate by deputing officials to visit the places and ascertain the actual existence and genuineness of the taxpayer at the given address. The verification team shall first carefully examine all documents that were uploaded for obtaining GSTIN and check genuineness of the possession of the premises by visiting the place, clicking photographs, recording statements of the persons found at the premises and any other relevant enquiry deemed necessary to establish authenticity of the address furnished at the time of obtaining GST registration;

7) Where, upon field verification, it is found that the registered taxable person is not in existence at the declared Principal Place of Business or that the address furnished is fictitious or unverifiable, appropriate action shall be initiated under Section 29(2) of the GST law for cancellation of registration, strictly in accordance with the procedure prescribed under the law;

8) The inquiry report shall categorically record a clear finding as to whether taxpayer was existing and operating from PPoB while obtaining GST registration and has subsequently moved away or the taxpayer never had any access to PPoB and right from the date of filing registration application the taxpayer was not having actual presence at PPoB or control/possession of PPoB. In such cases the statement of other persons who are actual found in control of that premises may be recorded to establish that taxpayer never had any access to the premises declared as PPoB;

9) In cases where taxpayer is found actually existing at loco but postal authorities returned the envelope due to some discrepancies in address, the statement of authorized representative/person incharge found at PPoB shall be recorded and the taxpayer who is otherwise traceable and found conducting business at PPoB shall be directed to carry out necessary amendments to registration particulars as per Section 28 of the GST Act read with the relevant Rules;

10) The STO incharge of ward Office shall submit detailed report to DCST (GST) at Head Office within 30 days from the date of receipt of the returned envelope enclosing a copy of visit report;

11) The STO incharge of ward office shall initiate prompt action in accordance with GST Law based on the outcome of field verification without waiting for any further instructions from Head Office or GST registration cell and shall ensure that entire action is completed and taken to its logical conclusion within statutory time limits by following prescribed procedures;

12) The STO incharge shall closely monitor such taxpayers for at least next 6 months for their return compliance, ITC utilization, any suspected behaviour and take needful action;

13) The registration cell at H.O. shall monitor timely receipt of detailed reports from each ward office to which the returned envelopes were forwarded and in case of failure to receive field verification report, the matter shall be put up to DCST (GST) for further needful action.

14) These instructions shall be strictly adhered to and any deviation shall be liable for strict action.

Given under the seal of this office.

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

Panaji.

Revenue and Control Division

Notification

No. 2/2/2022-Fin(R&C)(A)/31036

Date : 27-Feb-2026

In exercise of the powers conferred by sub-rule (4) of Rule 99 of the Goa Excise Duty Rules, 1964, the Government of Goa, being satisfied that it is necessary in the public interest, hereby directs that all licensed premises “for the sale of liquor” shall be closed on 07-03-2026, 08-03-2026 and 09-03-2026 within the areas under jurisdiction of 14 vacant wards of Village Panchayats mentioned in the table below in the State of Goa on account of Polling day and Counting of Votes for the Bye Election to the 14 vacant wards of Village Panchayats.

Sr. No.	Names of the Village Panchayat	Ward No.	Taluka
1.	Chandel-Hasapur	I	Pernem
2.	Mandrem	IV	Pernem
3.	Piligao	VII	Bicholim
4.	Latambarcem	III	Bicholim
5.	Pilerne Marna	I	Bardez
6.	Sirsaim	VI	Bardez
7.	Salvador Do Mundo	II	Bardez
8.	Candolim	I	Bardez
9.	Aquem Baixo	VI	Salcete
10.	Borim	I	Ponda
11.	Veling-Priol Cuncolem	III	Ponda
12.	Bhoma Adcolna	III	Ponda
13.	Balli Adnem	VIII	Quepem
14.	Loliem Polem	VIII	Canacona

However, the licensed premises having licence for “Bar and Restaurant” may be allowed to keep the restaurant open for serving food only and the Bar counter shall be closed and no liquor shall be allowed to be served on the above mentioned days. The owners of the licensed premises having “Bar & Restaurant” shall also display a board in the premises stating that no liquor will be served and that only the restaurant is open for serving food.

By order and in the name of the Governor of Goa.

Naresh Gaude, Under Secretary, Finance (R&C).

Porvorim.

Notification

No. 2/2/2022-Fin(R&C)(B)/31037

Date : 27-Feb-2026

In exercise of the powers conferred by Sections 5 and 8 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter called the “said Act”), the Government of Goa hereby prescribes that, notwithstanding anything contained in the Government Notifications No. 2/6/2014-Fin(R &C)(A)/1386 dated 28-8-2014 and No. 2/6/2014-Fin(R& C)(B)/1389 dated 28-8-2014 both published in the Official Gazette, Sr. II No. 22 dated 28-8-2014, no liquor shall be transported from one place to another within the areas under jurisdiction of 14 vacant wards of Village Panchayat mentioned in the table below in the State of Goa. The following shall be the maximum quantity of liquor which can be possessed by any person within the areas under jurisdiction 14 vacant wards of Village Panchayat mentioned in the table below in the State of Goa, without permit issued in accordance with the provisions of the said Act and the rules made thereunder during the period from 07-03-2026, 08-03-2026 and 09-03-2026 on account of Polling day and Counting of Votes for the Bye Election to the 14 vacant wards of Village Panchayats.

- (a) Three quart bottles of Indian made foreign liquor or foreign liquor other than beer and six bottles of beer of 650 ml. for any person including his family.
- (b) Three quart bottles of country liquor for any person including his family.

Sr. No.	Names of the Village Panchayat	Ward No.	Taluka
1.	Chandel-Hasapur	I	Pernem
2.	Mandrem	IV	Pernem
3.	Piligao	VII	Bicholim
4.	Latambarcem	III	Bicholim
5.	Pilerne Marna	I	Bardez
6.	Sirsaim	VI	Bardez
7.	Salvador Do Mundo	II	Bardez
8.	Candolim	I	Bardez
9.	Aquem Baixo	VI	Salcete
10.	Borim	I	Ponda
11.	Veling-Priol Cuncolem	III	Ponda
12.	Bhoma Adcolna	III	Ponda
13.	Balli Adnem	VIII	Quepem
14.	Loliem Polem	VIII	Canacona

This Notification shall remain in force only on 07-03-2026, 08-03-2026 and 09-03-2026 on account of Polling day and Counting of Votes for Bye Election to the 14 vacant wards of Village Panchayats.

By order and in the name of the Governor of Goa.

Naresh Gaude, Under Secretary, Finance (R&C).

Porvorim.

Notification

No. 2/3/2024-Fin(R&C)(A)/31038

Date : 27-Feb-2026

In exercise of the powers conferred by sub-rule (4) of Rule 99 of the Goa Excise Duty Rules, 1964, the Government of Goa, being satisfied that it is necessary in the public interest, hereby directs that all licensed premises “for the sale of liquor” shall be closed on 10-03-2026, 11-03-2026 and 13-03-2026 within the areas under jurisdiction of Corporation of the City of Panaji in North Goa District of the State of Goa on account of Polling day and Counting of votes for the General Elections to the Corporation of the City of Panaji in North Goa District of the State of Goa.

However, the licensed premises having licence for “Bar and Restaurant” may be allowed to keep the restaurant open for serving food only and the Bar counter shall be closed and no liquor shall be allowed to be served on the above mentioned days. The owners of the licensed premises having “Bar & Restaurant” shall also display a board in the premises stating that no liquor will be served and that only the restaurant is open for serving food.

By order and in the name of the Governor of Goa.

Naresh Gaude, Under Secretary, Finance (R&C).

Porvorim.

Notification

No. 2/3/2024-Fin(R&C)(B)/31039

Date : 27-Feb-2026

In exercise of the powers conferred by Sections 5 and 8 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter called the “said Act”), the Government of Goa hereby prescribes that, notwithstanding anything contained in the Government Notifications No. 2/6/2014-Fin(R&C)(A)/1386 dated 28-8-2014 and No. 2/6/2014-Fin(R&C)(B)/1389 dated 28-8-2014 both published in the Official Gazette, Sr. II No. 22 dated 28-8-2014, no liquor shall be transported from one place to another within the areas under jurisdiction of Corporation of the City of Panaji in North Goa District of the State of Goa during the period from 10-03-2026, 11-03-2026 and 13-03-2026 on account of Polling day and Counting of votes for the General Elections to the Corporation of the City of Panaji in North Goa District of the State of Goa.

The following shall be the maximum quantity of liquor which can be possessed by any person within the areas under jurisdiction of Corporation of the City of Panaji in North Goa District of the State of Goa without permit issued in accordance with the provisions of the said Act and the rules made thereunder during the period from 10-03-2026, 11-03-2026 and 13-03-2026 on account of Polling day and Counting of votes for the General Elections to the Corporation of the City of Panaji in North Goa District of the State of Goa.

- (a) Three quart bottles of Indian made foreign liquor or foreign liquor other than beer and six bottles of beer of 650 ml. for any person including his family.
- (b) Three quart bottles of country liquor for any person including his family.

This Notification shall remain in force from 10-03-2026, 11-03-2026 and 13-03-2026, on account of Polling day and Counting of votes for the General Elections to the Corporation of the City of Panaji in North Goa District of the State of Goa.

By order and in the name of the Governor of Goa.

Naresh Gaude, Under Secretary, Finance (R&C).

Porvorim.

State Election Commission, Goa**Order**

No. 4/93/DELIMITATION/11 MC-2026/SEC/993

Date : 27-Feb-2026

In exercise of the powers conferred under sub-section (1) of Section 10 of the Goa Municipalities Act, 1968, I, Menino D'Souza, IAS (Retd.), State Election Commissioner, Goa, Panaji-Goa hereby initiate the process of dividing each Municipal area as mentioned in column 3 into wards, for General Election to Pernem Municipal Council, Valpoi Municipal Council, Bicholim Municipal Council, Mapusa Municipal Council, Mormugao Municipal Council, Margao Municipal Council, Cuncolim Municipal Council, Quepem Municipal Council, Canacona Municipal Council, Curchorem-Cacora Municipal Council and Sanguem Municipal Council 2026. To assist me in the above process the Officers mentioned below are appointed as the Electoral Registration Officers (ERO) and Asst. Electoral Registration Officers (AERO):-

Sr. No.	Taluka	Name of the Municipal Council	Electoral Registration Officer (ERO)	Asst. Electoral Registration Officer (AERO)
1	2	3	4	5
1.	Pernem	Pernem Municipal Council	Deputy Collector & Sub-Divisional Officer, Pernem	Mamlatdar of Pernem Taluka, Pernem-Goa.
2.	Bicholim	Bicholim Municipal Council	Deputy Collector & Sub-Divisional Officer, Bicholim	Mamlatdar of Bicholim Taluka, Bicholim-Goa.
3.	Bardez	Mapusa Municipal Council	Deputy Collector & Sub-Divisional Officer-I, Mapusa	Mamlatdar of Bardez Taluka, Bardez-Goa.
4.	Sattari	Valpoi Municipal Council	Deputy Collector & Sub-Divisional Officer, Sattari	Mamlatdar of Sattari Taluka, Sattari-Goa.
5.	Mormugao	Mormugao Municipal Council	Deputy Collector/ Sub-Divisional Officer (SDO)/Sub-Divisional Magistrate (SDM), Mormugao	Mamlatdar of Mormugao Taluka, Mormugao-Goa.
6.	Salcete	Margao Municipal Council	Deputy Collector & Sub-Divisional Officer-I (SDO-I), Salcete	Mamlatdar of Salcete Taluka, Salcete-Goa.
7.	Salcete	Cuncolim Municipal Council	Deputy Collector & SDM-II/Sub-Divisional Officer-II (SDO-II), Salcete	Joint Mamlatdar I of Salcete Taluka, Salcete-Goa.

8.	Quepem	Quepem Municipal Council	Deputy Collector/Sub-Divisional Officer (SDO)/Sub-Divisional Magistrate (SDM), Quepem	Mamlatdar of Quepem Taluka, Quepem-Goa.
9.	Quepem	Curchorem-Cacora Municipal Council		
10.	Canacona	Canacona Municipal Council	Deputy Collector/Sub-Divisional Officer (SDO)/Sub-Divisional Magistrate (SDM), Canacona	Mamlatdar of Canacona Taluka, Canacona-Goa.
11.	Sanguem	Sanguem Municipal Council	Deputy Collector/Sub-Divisional Officer (SDO)/Sub-Divisional Magistrate (SDM), Sanguem	Mamlatdar of Sanguem Taluka, Sanguem-Goa.

Menino D'Souza, IAS (Retd.), Commissioner, State Election Commission, Goa.

Altinho-Panaji.

Notification

No. 4/61/Bye-Eln/V.P./2025-26/SEC/995

Date : 27-Feb-2026

Whereas, the Bye Election to Ward No. I Village Panchayat Chandel-Hasapur, Ward No. IV of Village Panchayat Mandrem, Ward No. VII of Village Panchayat Piligao, Ward No. III of Village Panchayat Latamarcem, Ward No. I of Village Panchayat Pilerne Marra, Ward No. VI of Village Panchayat Sirsaim, Ward No. I of Village Panchayat Candolim, Ward No. VI of Village Panchayat Aquem Baixo, Ward No. I Village Panchayat Borim, Ward No. III of Village Panchayat Veling-Priol-Cuncolem, Ward No. III of Village Panchayat Bhoma Adcolna and Ward No. VIII of Village Panchayat Loliem Polem will be conducted on Sunday, 8th March, 2026.

Now therefore, I, *Menino D'Souza*, IAS (Retd.), State Election Commissioner, Goa State, in exercise of the powers conferred upon me under Article 243 K of the Constitution of India and Section 237 of the Goa Panchayat Raj Act, 1994 read with Rule 49 of the Goa Panchayat and Zilla Panchayat (Election Procedure) Rules, 1996, do hereby notify that the counting of votes in respect of Bye Election to Ward No. I Village Panchayat Chandel-Hasapur, Ward No. IV of Village Panchayat Mandrem, Ward No. VII of Village Panchayat Piligao, Ward No. III of Village Panchayat Latamarcem, Ward No. I of Village Panchayat Pilerne Marra, Ward No. VI of Village Panchayat Sirsaim, Ward No. I of Village Panchayat Candolim, Ward No. VI of Village Panchayat Aquem Baixo, Ward No. I Village Panchayat Borim, Ward No. III of Village Panchayat Veling-Priol-Cuncolem, Ward No. III of Village Panchayat Bhoma Adcolna and Ward No. VIII of Village Panchayat Loliem Polem will be done on Monday, 09th March, 2026 from 8.00 hrs. till the counting of votes is completed as mentioned below:-

Sr. No.	Name of the Taluka	Name of the Village Panchayats	Place for Counting of Votes
1	2	3	4
1.	Pernem	Ward No. I ,Village Panchayat Chandel-Hasapur, taluka Pernem, North Goa District in the State of Goa and Ward No. IV of Village Panchayat Mandrem, taluka Pernem, North Goa District in the State of Goa	Government Complex, Court Room of Mamlatdar of Pernem Taluka, Pernem-Goa.
2.	Bicholim	Ward No.VII of Village Panchayat Piligao, taluka Bicholim, North Goa District in the State of Goa and Ward No. III of Village Panchayat Latambarcem, taluka Bicholim, North Goa District in the State of Goa	Office of the Mamlatdar of Bicholim, Bicholim-Goa.
3.	Bardez	Ward No. I of Village Panchayat Pilerne Marra, taluka Bardez, North Goa District in the State of Goa, Ward No. VI of Village Panchayat Sirsaim, taluka Bardez, North Goa District in the State of Goa and Ward No. I of Village Panchayat Candolim, taluka Bardez, North Goa District in the State of Goa	Chamber of the Mamlatdar of Bardez, Govt. Complex, Morod, Mapusa, Bardez, Goa.
4.	Salcete	Ward No. VI of Village Panchayat Aquem Baixo, taluka Salcete, South Goa District in the State of Goa	Chamber of the Mamlatdar of Salcete, Room No. 114, 1 st Floor, Matanhy Saldhana Complex, Margao, Salcete-Goa.
5.	Ponda	Ward No. I, Village Panchayat Borim, taluka Ponda, South Goa District in the State of Goa, Ward No. III of Village Panchayat Veling-Priol-Cuncolem, taluka Ponda, South Goa District in the State of Goa and Ward No. III of Village Panchayat Bhoma Adcolna, taluka Ponda, South Goa District in the State of Goa	Mamlatdar Office Building, Govt. Bldg. Complex, Court Room of the Mamlatdar, IIIrd floor, Tisk, Ponda-Goa.
6.	Canacona	Ward No. VIII of Village Panchayat Loliem Polem, taluka Canacona, South Goa District in the State of Goa	Chamber of Mamlatdar of Canacona, Canacona-Goa.

Menino D'Souza, IAS (Retd.), Commissioner, State Election Commission, Goa.
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