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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

4/5/2005-Fin(R&C)(160)/31346

Date : 27-Mar-2026

In exercise of the powers conferred by sub-section (2) of Section 1 of the Goa Value Added Tax (Amendment) Act, 2026 (Goa Act 6 of 2026), the Government of Goa hereby appoints the 1st day of April, 2026, as the date on which the provisions of the said Act shall come into force.

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

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

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Notification

4/5/2005-Fin(R&C) (155)/31349

Date : 27-Mar-2026

In exercise of the powers conferred by Section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely: —

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Amendment) Rules, 2026.

(2) They shall come into force from 1st day of April, 2026.

2. *Substitution of rule 6.*— For rule 6 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “principal Rules”), the following rule shall be substituted, namely:—

“6. *Composition of Tax.*— (1) Any registered dealer covered under Schedule ‘E’ to the Act may apply within thirty days from the date of commencement of financial year or from the date of commencement of validity of registration certificate, or from the date of notification issued by the Government under sub-section (4) of Section 5 of the Act and a new class of dealers or class of goods are included in Schedule ‘E’

to the Act, as the case may be, to the Appropriate Assessing Authority in Form VAT-XIII to compound the tax assessable. Every such application shall be accompanied by documentary proof of payment of fees as applicable as per these rules. The time limit of 30 days shall be reckoned from the date of submission of application or the date of full payment of applicable fees, whichever is later.

(2) Any registered dealer who has failed to apply for composition under sub-rule (1) above may submit an application for composition of tax to the Appropriate Assessing Authority beyond said thirty days, but not later than 180 days from the date of commencement of financial year or from the date of commencement of validity of registration certificate, or from the date of notification issued by the Government under sub-section (4) of Section 5 of the Act and a new class of dealers or class of goods are included in the Schedule 'E' to the Act, as the case may be, on payment of a late fee of Rs. 100/- per day of delay, apart from applicable fees. The time limit of 180 days shall be reckoned from the date of submission of application or the date of full payment of late fee, whichever is later.

(3) Every application filed under sub-rule (2) above shall be accompanied by documentary proof of payment of applicable fees and the late fee calculated as per sub-rule (2). Any application filed without making full payment of late fee as applicable shall be ab-initio invalid and shall not be processed further.

(4) The dealer shall not be eligible for composition of tax in case he,—

(i) makes sales in the course of inter-State trade or commerce within the meaning of Section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(ii) brings any goods in the State of Goa or to whom any goods are dispatched from any place outside the State;

(iii) makes consignment sale/stock transfers;

(iv) makes sales in the course of import of goods into or export of the goods out of the territory of India, within the meaning of Section 5 of the said Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(v) receives any goods for sale on consignment basis or effects sales on behalf of the principal;

(vi) is a non-resident dealer; and

(vii) exceeds the limit of turnover, specified in column 3 of Schedule 'E' to the Act at any time during the year;

(5) The Appropriate Assessing Authority upon scrutiny of application received from the dealer under sub-rule (1) or (2) if satisfied that it is in order shall grant him the Composition Certificate in Form VAT-XIV. The dealer to whom composition certificate is granted shall:

(a) display the certificate in VAT FORM XIV at a conspicuous place at his principal place of business and all additional places of business;

(b) display the following message at least at two prominent and visible places at his principal place of business and all additional places of business with minimum letter size of not less than 2 cms. namely:— “COMPOSITION DEALER, NOT AUTHORISED TO COLLECT VALUE ADDED TAX (VAT)”

(6) The option of composition availed of by a registered dealer shall continue to be in force till the time the dealer voluntarily opts out of the composition scheme. The date from which the registered dealer shall be treated as having opted out of the composition scheme shall be the date as mentioned in the opt out application in Form VAT-XIIIA, and such date shall be on or after submission of such written opt out application with full payment of applicable fees. The date of submission of opt out application shall be reckoned from the date of submission of opt out application or the date of full payment of late fee, whichever is later.

(7) A dealer to whom a certificate of composition of tax in Form VAT-XIV has been granted, if violates any conditions prescribed under these rules at any time, such certificate of composition shall stand automatically invalid from the date of such violation and the dealer shall cease to be eligible for composition from such date. The input tax credit on the stock held by the dealer on the date of such ineligibility shall be allowed to him in accordance with the provisions of sub-rule (1) of Rule 7 of these rules.

(8) The payment of the amount of composition tax at the rate specified in Schedule 'E' to the Act shall be made by the respective dealer every month in Form VAT-V in the Government treasury, within 30 days from the expiry of each month to which the payment relates.

(9) The dealer to whom the composition certificate has been granted, shall file return of his sales for every quarter in Form VAT-IV, within 30 days from the end of the quarter along with documentary proof of payment of composition levy for each month of the quarter.

(10) The dealer to whom composition certificate has been granted may at his option, instead of filing quarterly returns, may file a single return of his sales for financial year in VAT-IV within thirty days of the end of financial year along with documentary proof of payment of composition levy for each month of the financial year.

(11) The Appropriate Assessing Authority shall finally dispose every application received under this rule within 30 days from the date of the submission of application or the date of full payment of fees/late fees as applicable, whichever is later.

(12) The Appropriate Assessing Authority shall, before rejecting any application under this rule, afford a reasonable opportunity of hearing to the applicant and may reject the application by recording reasons for the same.

3. *Amendment of rule 46.*— In rule 46 of the Principal Rules, —

(i) against entry (ix), for the expression “on application to the Commissioner for composition of tax-Rs. 500/-” the expression “opting in for composition Scheme in Form VAT XIII-Rs. 700/-” shall be substituted;

(ii) against entry (x), for the expression “on application to the commissioner for renewal of certificate of composition - Rs. 1000/-” the expression “opting out of composition scheme in Form VAT XIII A-Rs. 900/- ” shall be substituted.

4. *Substitution of Form VAT-XIII—For the existing Form VAT-XIII to the principal Rules, the following form shall be substituted, namely:—*

“Form VAT–XIII

[See rule 6(1)]

APPLICATION FOR OPTING FOR COMPOSITION OF TAX PAYABLE BY THE DEALER UNDER
SECTION 7 OF THE GOA VALUE ADDED TAX ACT, 2005 (ACT 9 OF 2005).

To,
The Appropriate Assessing Authority,
_____Ward.

(1) TIN

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(2) Name of Business: _____ (To be auto populated from registration certificate in Form VAT II).

(3) Class of goods dealt by dealer: _____, (To be auto populated from application for registration in Form VAT I and/or registration certificate in Form VAT II).

(4) Existing Schedule 'E' and details of categories in which dealer is engaged—

Sr. No.	Class of Dealer	Limit of Turnover per year	Rate of Composition levy	Applicant is carrying on this business or not. (Yes or No)
(1)	Reseller of liquor in packed bottles	1 Crore	1 %	<ul style="list-style-type: none"> • — Yes • — No
(2)	Bar or Tavern which purchases all goods for resale only from registered dealers within the State of Goa	10 lakhs	2 %	<ul style="list-style-type: none"> • —Yes • —No

(Applicant has to select either 'Yes' or 'No' for each category/class of Dealer eligible for composition as per Schedule 'E').

(5) I/We hereby apply for the Composition Scheme in respect of all categories/class of dealer as specified in Schedule E in which I/we do carry on the trade and have clicked 'Yes' hereinabove.

(6) I/We hereby undertake to maintain separate clear and legible accounts in respect of turnover of each such class of business carried on by me.

(7) I/We hereby declare that my/our turnover of sales during the previous financial year _____ was as under:

Sr. No.	Class of Dealer	Annual Turnover of this business (Rs.)
(a)	Reseller of liquor in packed bottles	
(b)	Bar or Tavern which purchases all goods for resale only from registered dealers within the State of Goa	

(8) I/We do hereby declare that I/we do not fall under any of the ineligibility conditions as stipulated under rules and hence eligible for opting for composition.

(9) I/We undertake to voluntarily opt out of Composition Scheme in case I/we fail to comply with conditions as specified.

(10) I/We hereby declare that I/we have paid applicable fees prescribed under Rules and the copy of documentary proof of payment is attached.

DECLARATION

I/We hereby declare that the above statements are true to the best of my/our knowledge and belief and that no information or part is incomplete, false or suppressed.

Place:

Signature of the dealer

Date:

Status: ”

Instructions to fill the Form

1) Information to be furnished at Serial Nos. 1, 2 and 3 above shall be same as recorded in the VAT registration details of Dealer and the Registration Certificate issued under Section 18 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (the same may be auto populated from existing registration records);

2) Under Serial number 4 above, the Schedule 'E' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) shall be displayed and the applicant dealer shall either click Yes or No depending on whether he is carrying on particular type of business or not.

3) A dealer has to compulsorily opt for Composition for all types of businesses of a particular legal person holding PAN issued by Income Tax Department and hence if any one type of business carried on by a dealer within the State of Goa is not specified as eligible for composition in Schedule 'E' the dealer will not be eligible for composition.

4) Application shall be filed only after making full payment of prescribed fees under the rules including late fee (if any) payable.

5. Insertion of Form VAT-XIIIA—After Form VAT-XIII to the principal Rules, the following form shall be inserted, namely:—

“Form VAT – XIIIA

[See rule 6(6)]

APPLICATION FOR OPTING OUT OF COMPOSITION SCHEME BY THE DEALER UNDER
SECTION 7 OF THE GOA VALUE ADDED TAX ACT, 2005 (Act 9 of 2005).

To,

The Appropriate Assessing Authority,

_____ Ward.

(1) TIN

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(2) Name of Business: _____ (To be auto populated from registration certificate in Form VAT II).

(3) Class of goods dealt by dealer: _____, (To be auto populated from application for registration in Form VAT I and/or registration certificate in Form VAT II).

(4) Details of Composition Certificate issued in Form VAT XIV to dealer (To be auto populated from registration certificate in Form VAT XIV) Composition Certificate No. _____ date of issue:- _____

(5) The reason for opting out of the Composition Scheme

(a) Voluntary

(b) The Turnover of the business has exceeded/is exceeding the prescribed threshold limit under the Composition Scheme.

(c) The nature of business operations has changed, and interstate outward/inward supplies are required to be made.

(d) Any other reason (please specify):

(6) The date w.e.f. which composition is being opted out: _____ (either date of filing this opt out Form or any future date)

(7) I/We hereby declare that I/we have paid applicable fees prescribed under the rules and the copy of documentary proof of payment is attached.

DECLARATION

I/We hereby declare that the above statements are true to the best of my/our knowledge and belief and that no information or part is incomplete, false or suppressed.

Place:

Signature of the dealer

Date:

Status : ”

6. Substitution of Form VAT-XIV–For Form VAT-XIV to the principal Rules, the following form shall be substituted, namely:—

“Form VAT – XIV

[See rule 6(5)]

CERTIFICATE OF COMPOSITION OF TAX UNDER SECTION 7 OF THE GOA VALUE ADDED TAX ACT, 2005 (Act 9 of 2005).

(1) TIN

--	--	--	--	--	--	--	--

Com. Registration No. _____

(2) Ward

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3. Name of Business: _____ (To be auto populated from registration certificate in Form VAT II).

4. Address of the principal place of business: _____

5. Class of goods dealt by dealer: _____, (To be auto populated from application for registration in Form VAT I and/or registration certificate in Form VAT II).

6. Nature of business: Category/class of dealer eligible for composition as per Schedule ‘E’). (only class of dealer for which composition is granted shall be displayed in the table herein below)

Sr. No.	Class of Dealer	Composition granted (as applicable)
(a)	Reseller of liquor in packed bottles	
(b)	Bar or Tavern which purchases all goods for resale only from registered dealers within the State of Goa	

7. Certified that the dealer has been granted permission for compounding of tax under section 7 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) for above class of business and composition shall be valid till the dealer voluntarily opts out of composition scheme by making an application in writing and submitting the same to the registration authority or composition shall be automatically invalid with effect from the date from which the dealer ceases to be eligible to continue under the composition scheme due to his aggregate turnover during the financial year exceeding the limit specified under sub-section (1) or for violating any other eligibility conditions to continue under composition scheme .

8. Dealer shall make payment of composition levy every month and file return quarterly or yearly as per rules.

Place:

Date: (Seal of Assessing Authority)

Assessing Authority

_____ Ward

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

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

Porvorim.

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