---1---

GOVERNMENT OF GOA
Department of Law & Judiciary
Legal Affairs Division

—

Notification

7/6/2005-LA

The Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), which has been passed by the Legislative Assembly of Goa on 13-01-2005 and assented to by the President of India on 31-03-2005, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st March, 2005.

The Goa Value Added Tax Act, 2005

(Goa Act 9 of 2005) [31-3-2005]

AN

ACT

to provide for and consolidate the law relating to the levy and collection of Value Added Tax on sales of goods in the State of Goa.

BE it enacted by the Legislative Assembly of Goa, in the Fifty-Sixth year of Republic of India as follows:

1.Short title, extent and commencement.— (1) This Act may be called the Goa Value Added Tax Act, 2005.

2)It extends to the whole of the State of Goa.

3)It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference under any such provision to the appointed date, shall be construed as a reference to date of enforcement of that provision.

2.Definition:— In this Act, unless the context otherwise requires,—

(a)[1][***]

(b)[2][***]

(c)"appointed day" means the day on which this Act shall come into force;

(d)"business" includes,—

(i)any trade, commerce or manufacture;

(ii)any adventure or concern in the nature of trade, commerce or manufacture;

(iii)any transaction in connection with, or incidental to or ancillary to trade, commerce, manufacture, adventure or concern;

(iv)any transaction in connection with, or incidental to or ancillary to the commencement or closure of such business;

---2---

(v)any occasional transaction in the nature of trade, commerce, manufacture, adventure or concern whether or not there is volume, frequency, continuity or regularity of such transaction,

whether or not trade, commerce, manufacture, adventure, concern or transaction is effected with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure, concern or transaction.

Explanation. — For the purpose of this clause,

(i)the activity of raising of man-made forest or rearing of seedlings or plants shall be deemed to be business.

(ii)any transaction of sale of capital goods pertaining to such trade, commerce, manufacture, adventure, concern or transaction shall be deemed to be a transaction comprised in business.

(iii)sales of any goods, the proceeds of which are credited to the business shall be deemed to be transactions comprised in business;

(e)"business premises" means any place where a dealer or a transporter sells, transports, books or delivers goods and includes any place where stores, processes, produces or manufactures goods or keeps books of accounts;

(f)"capital goods" means plant and machinery (including spares and components) and equipment used in or in relation to manufacture or processing of goods for sale or any other goods which is notified by the Government and used in furtherence of any business excluding such civil structures as may be prescribed;

(g)"casual trader" means a dealer who, whether as principal, agent or in any other capacity, has occasional or seasonal transaction involving the selling, supplying or distribution of goods or conducting any exhibition-cum-sale in Goa whether for cash or for deferred payment, commission, remuneration or other valuable consideration;

(h)"Company" means a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956) and includes a body corporate or corporation within the meaning of clause (7) of section (2) or Foreign Company referred to in section 591 of that Act;

(i)"Commissioner" means the person appointed to be the [3][Commissioner of State Tax] [4][ ] for the purposes of this Act;

(j)[5][***]

(k)"dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, executing works contract, delivering any goods on hire purchase or any system of payment by instalments, transferring the right to use any goods or supplying by way of or as part of any service, [6][any goods directly or other wise, or organizing or conducting exhibition or any event or programme either for sale of goods or for promoting goods for sale,] whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration and includes;

(a)a casual trader;

(b)a commission agent, a broker or a del-credere agent or an auctioneer or any other mercantile agent, by whatever name called;

(c)a non-resident dealer or an agent of a non-resident dealer, or a local branch of a firm or company or association or body of persons whether incorporated or not, situated outside the State;

(d)a person who, whether in the course of business or not,—

(i)sells goods produced by him by manufacture, agriculture, horticulture or otherwise; or

(ii)transfers any goods, including controlled goods whether in pursuance of a contract or not, for cash or for deferred payment or for other valuable consideration;

(iii)supplies, by way of or as part of any service or in any other manner whatsoever, goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration;

Explanation:—

(a)an agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally shall not be deemed to be a dealer within the meaning of this clause;

(b)government or departments of Union Governments or Other State Governments and Union territories which whether or not in the course of business, sells, supplies or distributes, goods directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall, in relation to any sale, supply or distribution of surplus, unserviceable or old stores or materials or waste products or obsolete or discarded machinery or parts or accessories thereof, be deemed to be a dealer for the purpose of this Act;

(c)each of the following persons and bodies who dispose of any goods including goods as unclaimed or confiscated or as unserviceable or as scrap, surplus, old, obsolete or discarded material or waste products whether by auction or otherwise, directly or through an agent for cash or for deferred payment, or for any other valuable consideration, shall notwithstanding anything contained in clause (d) or any other provision of this Act, be deemed to be a dealer, to the extent of such disposals, namely:—

(i)Port Trust;

(ii)Municipal Corporation/Council, and other Local authorities;

(iii)Railway Administration as defined under the Railway Act, 1989 (Central Act 24 of 1989);

(iv)Shipping Transport and Construction Companies;

(v)Air Transport companies and Airlines;

(vi)Transporters, holding permit for transport vehicles granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) which are used or adopted to be used for hire;

(vii)Customs and Central Excise Department of Government of India administering the Customs Act, 1962 (Central Act 52 of 1962) and the Central Excise Tariff Act, 1985 (Central Act 5 of 1986);

(viii)Insurance and Financial Corporations or companies and Banks included in the Second Schedule to the Reserve Bank of India Act 1934 (Act 2 of 1934);

(ix)Advertising agencies;

(x)Any other corporation, company, body or authority owned or set up by, or subject to administrative control of the Government;

---4---

(xi)Income Tax Department of Government of India administering the Income Tax Act, 1961 (Central Act 43 of 1961);

(xii)Any other body as may be notified by the Government from time to time.

(l)[7][***]

(m)“director” in relation to a company, include any person occupying the position of director by whatever name called;

(n)“document” includes written or printed records of any sort, title deeds and data stored electronically in whatever forms;

(o) “earlier law” means the Goa Sales Tax Act, 1964 (Act 4 of 1964) as amended from time to time, and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws;

(p)[8][“goods” means—

(i)petroleum crude;

(ii)high speed diesel;

(iii)motor spirit (commonly known as petrol);

(iv)natural gas;

(v)aviation turbine fuel; and

(vi)alcoholic liquor for human consumption].;

(q)“importer” means a person who brings any goods into the State or to whom any goods are despatched from any place outside the State;

(r)“Input-tax” means tax charged under this Act by a registered dealer to another registered dealer on purchases of goods in the course of business;

(s)“manufacture” includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformation into a new and different article so understood in commercial parlance having a distinct name, character, use and includes extracting any goods but does not include such activity of manufacture as may be notified;

(t)“non-resident dealer” means a dealer who has no place of business in the State of Goa but who sells or delivers goods in the State of Goa for sale therein;

(u)“notification” means any notification issued under the Act;

(v)“Output tax” in relation to any registered dealer, means the tax charged in respect of sale or supply of goods made by that dealer;

(w)“person” includes an individual, any Government, any company or society or club or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm and a local authority and every artificial juridical person not falling within any of the preceding descriptions;

(x)“prescribed” means prescribed by the rules made under this Act;

(y)“raw materials” means goods used as ingredients in the manufacture of other goods and includes processing materials, consumable stores and material used in the packing of the goods so manufactured;

(z)“registered dealer” means a dealer registered under this Act;

(aa) “resale” means a sale of purchased goods—

form in which they were purchased; or

(ii)without doing anything to them, which amounts to, or results in, a manufacture, and the word "resell" shall be construed accordingly;

(ab) "rules" means rules made under this Act;

(ac) "sale" with all its grammatical variations and cognate expressions means every transfer of the property in goods (other than by way of a mortgage, hypothecation, charge or pledge) by one person to another in the course of trade or business for cash or for deferred payment or other valuable consideration, and includes—

(a) transfer, otherwise than in pursuance of a contract, of property, in goods for cash, deferred payment or other valuable consideration;

9[(b) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract including an agreement for carrying out the work of building, construction, manufacture, processing, fabrication, erection, installation, fitting, improvement, modification, repair or commissioning of any movable or immovable property, for cash, deferred payment or other valuable consideration;]

(c)delivery of any goods on hire purchase or any other system of payment by instalments;

(d)transfer of the right to use any goods for any purpose (whether or not for a specified period), for cash, deferred payment or any other valuable consideration;

(e)a supply, by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration;

Explanation:— A sale shall be deemed to take place in Goa if the goods are within Goa,—

(i)in the case of specific or ascertained goods, at the time the contract of sale made; and

(ii)in the case of unascertained or future goods, at the time of their appropriation to the contract of sale; by the seller, whether the assent of the buyer to such appropriation is prior or subsequent to the appropriation:

Provided that where there is a single contract of sale in respect of goods situated in Goa as well as in places outside Goa, provisions of this Explanation shall apply as if there were a separate contract of sale in respect of the goods situated in Goa.

(ad) "sale price" means the amount of valuable consideration received or receivable by a dealer for the sale of any goods less any sum allowed as cash discount, according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof, excise duty, special excise duty or any other duty or taxes except the tax imposed under this Act;

10[Provided that in case of transfer of property in goods (whether as goods or in some other from) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deductions from the total consideration for the works contract as may be prescribed and such price shall be deemed to be the sale price for the purpose of this clause.]

---6---

(ae) "Schedule" means the Schedule appended to this Act;

(af) "State" means the State of Goa;

(ag) "Government" means the Government of Goa;

(ah) "tax" means a tax, payable under this Act;

(ai) "taxable goods" means goods other than those specified in Schedule D;

(aj) "tax period" means such period as may be prescribed as tax period;

(ak) "Tribunal" means the Tribunal constituted under section 14 of this Act;

(al) "taxable turnover" means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed, but shall not include the turnover of sale in the course of interstate trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India and the value of goods transferred or dispatched outside the State otherwise than by way of sale;

(am) "turnover" means the aggregate amount of sale price for which goods are sold or supplied or distributed by a dealer, either directly or through another, whether on own account or on account of others, whether for cash or for deferred payment, or other valuable consideration;

(an) "taxable sale" means sale which is taxable under the provisions of this Act;

(ao) "taxable person" means every person who is registered or is liable to be registered and liable to pay tax under this Act;

(ap) "vehicle" includes every wheeled conveyance used for the carriage of goods solely or in addition to passengers;

(aq) "Works contract" shall include any agreement for carrying out for cash, deferred payment or other valuable consideration, the building, construction, manufacturing, processing, fabrication, erection, installation, fitting out improvement, modification, repair or commissioning of any movable or immovable property;

(ar) "year" means, the financial year or from the date of commencement of validity of registration certificate, as the case may be;

(as) "Quarter" means the period of three months ending on the 30th June, 30th September, 31st December or 31st March.

CHAPTER II

3.Incidence of Tax.— [11][(1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under section 3 and who has not obtained certificate of registration under subsection (3) of section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under section 18 within a period of [12][192 days] from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023]

[13][(2) Every dealer who engages in a business of sale of goods after commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 shall be liable to pay tax

---7---

under this Act with effect from the date of his engagement in such business till his liability ceases under sub-section (3)]

(3)Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, shall cease other than tax, already levied or leviable:

[14][***]
[15][***]

(4)Notwithstanding anything contained in any contract or any law for the time being in force, but subject to the provisions of this Act, any person covered by sub-clauses (a), (b) and (c) of clause (k) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this section and whether or not the principals are disclosed.

(5)Liability of dealers registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)—

Every dealer shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on all sales effected by him or on his behalf within Goa, on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act, 1956 (Central Act 74 of 1956):

Provided that no tax shall be payable in respect of sales in any period prior to commencement of liability under this Act.

(6)Liability of exporters and dealers effecting stock transfers outside the State:—

Every dealer exporting any goods outside India or effecting stock transfers to any States and Union territories within India, shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act on all taxable sales effected within the State.

[16][(9) Special liability of person organizing or conducting exhibition or event or programme.— Any person organizing or conducting exhibition or event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise shall be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/leasing/letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/let out and any other relevant information.

---8---

Explanation:—

(1)Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2)For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the self help groups shall not be included while

making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner.]

4.Taxes Payable by a Dealer or a Person.— Subject to the provisions of this Act and of any rules or notifications, there shall be paid by every dealer or, as the case may be, every person who is liable to pay tax under this Act, the tax or taxes leviable in accordance with the provisions of this Act.

5.Levy of Value Added Tax on Goods specified in the Schedule.— (1) Levy of Value Added Tax on Goods specified in the Schedule (Output Tax).-

There shall be levied a Value Added Tax (output tax) on the turnover of sales of goods at rates hereinafter provided:

(a)In respect of goods specified in Schedule 'A', @ 1 paisa in a rupee.

(b)In respect of goods specified in Schedule 'B', @ 4 paise in a rupee.

(c)In respect of goods specified in Schedule 'C', at the rates shown against each of the entry.

(d)In respect of goods specified in Schedule 'D', exempt from tax.

(e)In the case of any other goods, at the rate of 12 1/2 paise in a rupee.

(2)Zero Rate for Exports.— (a) When calculating the output tax in relation to any dealer, sale of goods in course of export outside the territory of India shall be deemed as taxable at the zero rate.

(b) The Government may, by notification published in the Official Gazette and subject to such terms and conditions as may be specified in this behalf, extend zero rate of tax for transactions effected from [17][Domestic Tariff Area] to Special Economic Zone or for 100% export oriented units or Software Technology Park units or Electronics Hardware Technology Park units or for any such manufacturing or processing units as it may deem fit.

(3)Rate of Tax on Packing Materials.— Where any goods are sold and such goods are packed in any materials, the tax shall be payable on the sales of such packing material, whether such materials are separately charged for or not, at the same rate of tax, if any, at which tax is payable on the sales of goods so packed.

(a)reduce any rate of tax,

(b)enhance any rate of tax,

and may, by like notification, [18][add to, or omit from, or otherwise amend any entry of, the Schedule] and thereupon the Schedule shall be deemed to have been amended accordingly.

---9---

(ii)Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii)The provisions contained in sub-section (4) of section 83 regarding rules made by the Government shall apply mutatis mutandis to any notification issued under clause (i), as they apply to rules made by the Government.

[19][(5) **Determination of rate of tax on Industrial Inputs.—** The Commissioner may, on an application made by a registered dealer who is a manufacturer, by way of Notification in the Official Gazette, declare certain types or class of goods as industrial inputs for that dealer, in order to avail concessional rate of tax.]

6.Reimbursement and Exemption of Tax.— (1) Tax collected under this Act on purchases made by specialized agencies of United Nations Organizations or Diplomatic Mission/Consulates or Embassies of any other country and their diplomats shall be reimbursed in such manner and subject to such conditions as may be prescribed.

(2) In respect of any goods not entitled for input tax credit and covered by Schedule 'C' appended hereto purchased within the State on payment of tax under this Act, the Government may subject to such conditions as it may impose, [20][by Notification in the Official Gazette, to take effect, either prospectively or retrospectively, from the date as may be mentioned therein], exempt subsequent sales thereof from payment of output tax for such period as may be notified.

[21][(3) In respect of any goods other than capital goods and such other goods as specified in Schedule 'G' appended to this Act, or in sub-section (2) of section 9, used in the manufacturing or processing of finished products dispatched other than by way of sales, the Government may, notwithstanding anything contained in section 9, by notification, allow input tax credit in excess of the rate of tax specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on such goods purchased within the State subject to such terms and conditions as may be specified in the notification.]

[22][(4) Notwithstanding anything contained in sub-section (2), the Government may, in respect of any goods covered by Schedule "G" appended to this Act, by notification, exempt the sales inter-se dealers thereof, from levy and payment of output tax, when effected within the State, on such conditions as may be specified therein, and any such sales shall not be treated as "subsequent sale" as provided, in sub-section (2).]

[23][**6A. Reimbursement of tax paid by tourists on purchases and by airlines operating on domestic sector on Aviation Turbine Fuel.—** (1) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by tourists holding Indian or foreign passport or both on purchases made by them within the State.

(2) The Government may, by notification in the Official Gazette, frame a scheme for refund of tax paid by airlines operating on domestic sector on purchase of aviation turbine fuel.]

7.~~**Composition of Tax.** (1) Subject to such conditions and in such circumstances as may be prescribed, if any registered dealer, of the class specified in Schedule E, whose total turnover in the previous year does not exceed the limit specified in the said Schedule and who is liable to pay tax under [24][sub-section (1), (2) and (3) of] section 3, so elects, the Commissioner may accept towards composition of tax, in lieu of the net amount of tax payable by him under this Act, during the year, an amount at the rate shown against respective class of dealers in the said Schedule calculated on total turnover, either in full or in instalments, as may be prescribed.~~

[25][~~Provided that any dealer of the class specified in Schedule 'E' who is liable to pay~~ tax under sub-sections (2) and (3) of section 3, may, at any time during the year, by making self declaration that his turnover of sales during the said year will not exceed the ~~limit specified in the said Schedule 'E' apply for composition of tax under this section.~~]

[26][~~(1A) In the event of transfer of business under any of the circumstances as provided under section 19, the total turnover for the purposes of sub-section (1) shall be the aggregate of the turnover of the transferor as well as the transferee during the year and the prescribed conditions, if any, shall be applicable with reference to such aggregate of the turnover.~~]

~~(2) Any dealer eligible for composition of tax under sub-section (1) shall not:—~~

~~(a) be permitted to claim any input tax credit on purchases and on stock held on the appointed day or on the day from which he is held liable to pay tax under this Act or on the day on which his Registration Certificate is made valid, as the case may be;~~

~~(b)charge any tax under this Act in his sales bill or sales invoice in respect of sales made by him,~~

~~(c) issue tax invoice to any dealer who has purchased the goods from him.~~

N. B.:— Total turnover for the purposes of this section will include aggregate sales of taxable and non-taxable goods.

27[(3) Any dealer who is eligible for composition of tax under sub-section (1), fails to file return within the time prescribed, for the period for which composition is granted, he shall not be eligible for composition of tax for next one year:

Provided that the Commissioner, upon an application made by such dealer to continue in the composition scheme, shall first determine the dealer's liability for the preceding year within a period of 30 days from the date of such application. After payment of dues as determined by the Commissioner, the Commissioner may consider the said application and upon imposing a penalty of an amount equal to 10% of the tax so determined, by order in writing, permit the dealer to avail composition of tax.]

28[7. Composition of Tax— (1) Subject to such conditions and in such circumstances as may be prescribed, if any registered dealer, of the class specified in Schedule E, whose total turnover in the previous year does not exceed the limit specified in the said Schedule and who is liable to pay tax under sub-section (1), (2) and (3) of Section 3, so elects, the Commissioner may accept towards composition of tax, in lieu of the net amount of tax payable by him under this Act, an amount at the rate shown against respective class of dealers in the said Schedule calculated on total turnover, either in full or in instalments, as may be prescribed:

Provided that any dealer of the class specified in Schedule 'E' is liable to pay tax under sub- section (2) and (3) of Section 3, may, at any time during the year, by making self-declaration that his turnover of sales during the said year will not exceed the limit specified in the said Schedule 'E' apply for composition of tax under this section.

(2)In the event of transfer of business under any of the circumstances as provided under Section 19, the total turnover for the purposes of sub-section (1) shall be the aggregate of the turnover of the transferor as well as the transferee during the year and the prescribed conditions, if any, shall be applicable with reference to such aggregate of the turnover.

---11---

(3)Any dealer eligible for composition of tax under sub-section (1) shall not:—

(a)be permitted to claim any input tax credit on purchases and on stock held on the appointed day or on the day from which he is held liable to pay tax under this Act or on the day on which his Registration Certificate is made valid, as the case may be;

(b)charge any tax under this Act in his sales bill or sales invoice in respect of sales made by him;

(c)issue tax invoice to any dealer who has purchased the goods from him.

(4)The option of composition availed of by a registered dealer under sub-section (1) shall continue to be in force till the time dealer voluntarily opt out of composition scheme by making an application in writing and submitting the same to the registration authority mentioning the date from which the dealer voluntarily opts out of composition. The date of opting out of composition scheme voluntarily shall be the date on or after submission of such written application.

(5)The option of composition availed of by a registered dealer under sub-section (1) 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.

(6)In case of dealer opting for composition for more than one class of business from those specified in schedule E, the turnover limit as specified in schedule E for each of the class of business shall be separately applicable for each class of business and the dealer shall be liable to maintain separate clear and legible accounts in respect of turnover of each such class of business.

(7)For the purposes of this section, the total turnover of a dealer shall be the turnover as defined under clause (am) of Section 2 of this Act and any turnover of goods under the ambit of the Goa Goods and Services Tax Act, 2017 (Goa Act No. 4 of 2017) shall not be taken into consideration while computing the total turnover.

(8)A registered dealer shall not be eligible to opt for composition under this section unless such dealer opts for composition for all types of businesses dealing with goods under this Act undertaken by him as one legal person in the State of Goa]

8.Net Tax of a Registered Dealer.— (1) Subject to provisions of section 9, the net tax payable by a registered dealer for a tax period shall be calculated according to the following formula:—

A – B,

Where,—

A = total of the tax payable in respect of taxable turnover made by the registered dealer during the tax period; and

B = total input tax credit allowed to the registered dealer for the tax period.

(2)Where the amount determined by the formula in sub-section (1) is a negative amount, the registered dealer may carry forward the amount to the next tax period as per provisions of section 10.

(3)Every registered dealer shall pay in full the net tax payable by him for the tax period at the time that dealer is required to file his return as may be prescribed.

9.Input Tax Credit.— (1) Subject to such conditions and restrictions as may be prescribed Input Tax Credit either partially or wholly shall be allowed for the tax paid during the tax period in respect of goods including capital goods purchased and/or taken on hire or leased to him within Goa, other than those specified in Schedule 'G' and/or such other goods as may be notified from time to time by the Government, provided, the goods purchased are for resale in Goa or for sale in course of Inter State Trade or in course of export outside the territory of India or used by him as raw materials/capital goods in the manufacture or processing of taxable goods in Goa or for sale by transfer of right to use.

29[Provided that when any goods purchased in the State are subsequently sold at lower price than the purchase price, the excess of input tax credit over output tax credit in respect of such goods shall be refunded only on proper verification by the Assessing Authority, in the manner prescribed:

Provided further that if the Assessing Authority has any doubt as to the genuineness of such claim, he shall refer to the Commissioner and the Commissioner shall decide the same by order in writing and after giving an opportunity of being heard to the dealer:

Provided also that a dealer whose certificate of registration is suspended shall not be entitled to claim any input tax credit during the period of suspension of the certificate of registration:

Provided also that a dealer who purchases goods from another dealer, whose certificate of registration is suspended, as notified in Official Gazette shall not be eligible for input tax credit on such purchases of goods made during the period of suspension of the certificate of registration.]

(2)No input tax credit under sub-section (1) shall be claimed or be allowed to a registered dealer:—

(i)in respect of goods purchased on payment of tax if such goods are not sold because of theft or destruction for any reason;

(ii)in respect of stock of goods remaining unsold at the time of closure of business;

(iii)in respect of any taxable goods under the Act purchased by him from another registered dealer for resale but given away by way of free samples or gifts;

(iv)[30][in respect of capital goods/industrial inputs and packing materials], covered under Schedule 'B' of the Act, if said goods are utilized for the purposes other than those covered in the prescribed declaration;

(v)in respect of goods purchased from a dealer who has opted for composition of tax under sub-section (1) of section 7;

(vi)[31][in respect of capital goods or capital assets]:—

(a)purchased or paid prior to appointed day;

(b)capital expenditure incurred prior to the date of registration under this Act;

(c)capital goods not connected with the business of the dealer;

(d)capital goods used in the manufacture of goods or providing services which are not liable to tax under this Act;

(e)capital goods used in generation of energy/power including captive power;

(f)motor cars, its accessories and spare parts.

[32][(vii) in respect of taxable goods sold within the State or 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), exempted from payment of tax under any specific notification issued under this Act or under the said Central Sales Tax Act, 1956;

[33][(viii) in respect of goods used in the manufacture or processing of finished goods dispatched other than by way of sales outside the State except in case of input tax credit claimed against entry tax paid under sub-section (6) of this section;]

[34][(ix) in respect of purchase of motor vehicle including car, three wheeler and two wheeler under this Act or tax paid under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) on import of such motor vehicle before grant of registration mark under the Motor Vehicles Act, 1988 (Central Act 58 of 1988), when such vehicle is resold as true value vehicle or otherwise by a registered dealer under this Act.

(x) in respect of raw material used in the manufacture of read mixed concrete;]

[35][(xi) in respect of naptha and furnace oil used either as raw material or fuel by chemical fertilizer industry.]

[36][(xii) ice cream, alcoholic beverages including beer and wine and non-alcoholic beverages including packed juice, aerated water and soft drinks served in party, factory or industrial canteens, clubs, or served by catered, for consumption at any place other than hotel/restaurant;

(xiii) condemned vehicles.]

(3)If goods purchased are intended for use specified under sub-section (1) and are subsequently used fully or partly, for purposes other than those specified under the said sub-section, or loss of goods arising out of theft or destruction for any reason or the stock of goods remaining unsold at the time of closure of business, the input tax credit availed at the time of such purchase shall be reduced from the tax credit for the period during which the said utilization has taken place provided that if part of the goods purchased are utilized otherwise, the amount of reverse tax credit shall be proportionately calculated.

(4)Input tax credit shall be allowed to the registered dealer, subject to restrictions of sub-section (2), in respect of tax charged to him by a registered seller on taxable sales of goods made to him for the purpose of the business within three months prior to the date of his registration provided that no input tax credit shall be allowed in respect of goods which have been sold or otherwise disposed of prior to the date of registration.

(5)(a) where a registered dealer has availed of the input credit on any goods and the same goods are not used in the course of his business, input tax credit so availed becomes repayable in the tax period following the date on which these goods were put to such other use;

(b) where such goods were wholly or mainly used or are intended for use in sale of taxable goods prior to change of use, tax shall be calculated on the prevailing market value of such goods at the time of change of use.

37[(6) Any registered dealer who has paid entry tax under the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), either on raw material or on capital goods, other than on goods covered by Schedule 'G' and/or sub-section (2) of this section, brought by him into the local area for use or consumption in the manufacture or processing of goods within the State, shall be entitled for input tax credit under sub-section (1) of this section.]

38[Provided that in respect of finished products dispatched by way other than sales, the

input tax credit on goods other than those covered by Schedule 'G' shall be to the extent it exceeds the rate specified under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).]

(7)Balance unclaimed input tax credit of capital goods shall not be allowed in case of closure of business.

(8)The registered dealer shall be liable for input tax credit on stock held on the appointed day, towards the tax paid under the earlier law subject to such conditions as may be prescribed. The period and the date from which such input tax credit is to be apportioned shall be as notified.

(9)The deduction of input tax credit on capital goods under this section shall be allowed in two equal annual instalments after the close of the respective year as under:

(i)in case of existing units, upon installation of such capital goods, and

(ii)in case of new units, upon commencement of commercial production.

10.Input Tax Credit Exceeding Tax Liability.— (1) Subject to the provisions of sub-section (2), if the input tax credit of a registered dealer, determined under section 9 of this Act for a period exceeds the tax liability for that period, the excess credit shall be set off against any outstanding tax, penalty or interest under this Act or earlier law 39[***] or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)].

40[(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3), proportionate to the closing stock at the end of financial year, shall be reversed and such amount shall be carried forward to the succeeding financial year as input tax credit corresponding to the opening stock.]

41[(2A) After adjustment under sub-section (1) and (2) the excess input tax credit of a registered dealer other than those covered under sub-section (3) shall lapse.]

42[(2B) Notwithstanding anything contained in sub-sections (2) and (2A) after adjustment under sub-section (1), the excess of input tax credit as on the 30th day of June, 2017, in case of a dealer,—

(a)dealing in goods not covered under clause (p) of section 2, and (b) who has not applied for carry forward of unutilized/excess input tax credit by filing application under the provisions of section 140 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and the rules

made thereunder, shall be refunded in the prescribed manner and subject to the following conditions:—

(i)dealer should have completed migration in accordance with section 139 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(ii)he should have filed all returns in accordance with the provisions of sections 37, 38, 39 and 44 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) for the period commencing from 1st July, 2017 till the date of submitting application for refund, as may be applicable; and

(iii)dealer should not have any outstanding liability towards payment of tax, cess, interest, late fee, penalty, etc. under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017) as on the date of filing the application for refund claim under this subsection.]

43 [(2C) Notwithstanding anything contained in sub-sections (2), (2A) and (2B), after

adjustment under sub-section (1), the excess of input tax credit, as determined in assessment or re-assessment or appeal or revision for any year upto the year ending on the 31st day of March, 2017, in case of a dealer,—

(a)dealing in goods not covered under clause (p) of section 2, and

(b)who has not applied for carry forward of unutilized/excess input tax credit by filing application under the provisions of section 140 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and the rules made thereunder, shall be refunded in the prescribed manner and subject to the following conditions:—

(i)the dealer should have completed migration in accordance with section 139 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(ii)he should have filed all returns in accordance with the provisions of sections 37, 38, 39 and 44 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) for the period commencing from the 1st day of July, 2017 till the date of such order as referred in sub-clause (iv) of this clause;

(iii)the dealer should not have any outstanding liability towards payment of tax, cess, interest, late fee, penalty, etc. under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017) as on the date of such order as referred in sub-clause (iv) of this clause;

(iv)such excess input tax credit determined is a result of,-

(a)assessment made in consequence of or to give effect to, any order of a Sanctioning Authority or Appellate Authority or Revisional Authority or of a Court;

(b)order of an Appellate Authority or Revisional Authority or Sanctioning Authority or of a Court;

(v)the dealer is assessed or re-assessed for all the subsequent years, from the year in which he has the excess input tax credit upto the year ending on the 31st day of March, 2017, before grant of such refund; and the dealer should not have claimed refund under sub-section (2B) of this section.]

(3) In case of exporter selling goods outside the territory of India, the excess input tax credit, if any, admissible as per provision of this Act, proportionate to the goods exported and carried over at the end of any quarter 44[shall upon an application made by such exporter be refunded in such manner within a period of ninety days from the date of the sanction order of such authority, as prescribed].

(4) Notwithstanding anything contained in sub-section (2), the Government may allow, carry forward of excess input tax credit, if any, to such shorter period and grant refund of unadjusted portion thereof in respect of such goods to such registered dealer on such conditions and at such proportion as may be specified by the Notification in the Official Gazette.

[45][ ]

11.Tax Invoice, Sale Bill or Cash Memorandum.— (1) A registered dealer making taxable sale to another registered dealer shall provide registered dealer, at the time of sale, with an original tax invoice (as described in Schedule 'F' hereto) for the sale and shall retain one copy thereof.

(2)An original tax invoice should not be provided to a registered dealer in any

circumstances other than those specified in sub-section (1), but a copy marked as duplicate may be provided if such registered dealer receiving the original invoice so request for the reason that the original has been lost. A statement showing the details of such duplicate invoices issued shall be submitted alongwith the returns provided under section 24.

(3)Every taxable person other than one covered by sub-section (1) shall issue bill or cash memorandum in such form and with such details, of tax collected, if any, as may be prescribed, for every sale involving an amount not less than [46][Rs. 250/-]

Provided, however, that when sale price for sale in any one transaction is below [47][Rs. 250/-], the taxable person may, except when demanded by a customer, refrain from issuing a sale bill or cash memorandum as aforesaid but shall instead prepare a consolidate sale bill or cash memorandum at the close of the day in respect of such sales by recording them separately as and when they are effected.

12.Credit and Debit Notes.— (1) Where a tax invoice has been issued and the amount shown as tax charged in that tax invoice exceeds the tax properly chargeable in respect of the sale, the taxable person making the sale shall provide the recipient of the sale with a credit note containing the requisite particulars as specified in Schedule 'F' hereto.

(2) Where a tax invoice has been issued and the tax properly chargeable in respect of the sale exceeds the amount shown as tax charged in that tax invoice, the taxable person making the sale shall provide the recipient of the goods with a debit note containing the requisite particulars as specified in Schedule 'F' hereto.

[48][(3) In case of goods returned or rejected by the purchaser, either a credit note or a written acknowledgement shall be issued by the selling dealer to the purchaser for having received the goods from the purchaser and a debit note shall be issued by the purchaser to the selling dealer containing particulars of the transaction as may be prescribed:

Provided that no such credit note or a written acknowledgement and/or debit note shall be considered for grant of input tax credit if the goods are returned or rejected beyond the period of six months.]

CHAPTER III

[49]**[13. Tax Authorities.—** (1) The Government shall, by notification, published in the Official Gazette appoint following officers for the purposes of this Act, namely:—

(a)Commissioner of State Tax;

(b)Special Commissioner of State Tax;

(c)Additional Commissioners of State Tax;

(d)Deputy Commissioners of State Tax;

(e)State Tax Officers;

(f)Assistant State Tax Officers;

(g)State Tax Inspectors; and

(h)Any other officer as it may deem fit:

Provided that the designation of the officers appointed under this Act as specified in column (2) of the table below shall be as specified in the corresponding entries in column 4 of said table, from the date of commencement of the Goa Value Added Tax (Eleventh Amendment) Act, 2019.

---17---

TABLE

(1)	(2)	(3)
(i)	(i) Commissioner of Commercial Taxes	Commissioner of State Tax
(ii)	(ii) Additional Commissioners Taxes Commissioners	Additional of Commercial of State Tax
(iii)	Assistant Commissioners Taxes Commissioners	Deputy of Commercial of State Tax
(iv)	(iv) Commercial Tax Officers	State Tax Officers
(v)	(v) Assistant Commercial Tax Officers	Assistant State Tax Officers
(vi)	Commercial TaxInspectors	State Tax Inspectors

(2)The Commissioner shall have jurisdiction over the entire State and the Special Commissioner, if any, appointed, shall have jurisdiction over the entire State, or as directed by the Government by notification in the Official Gazette. All other officers shall have jurisdiction over the entire State or over such local areas as the Government may specify by notification in the Official Gazette.

(3)The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and the Special Commissioner and an Additional Commissioner, if any, appointed, shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise within their respective jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this Act.

(4)Deputy Commissioners, other officers and persons, shall, within their respective jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may subject to such conditions and restrictions delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.

(5)The Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Special Commissioner, Additional Commissioner or Deputy Commissioner or other Officers) conferred on the Government by this section.

(6)No person shall be entitled to call in question, in any proceeding, any jurisdiction including the territorial jurisdiction of any officer appointed under sub-section (1), after the expiry of thirty days from the date of receipt by such person of any notice under this Act, issued by such officer. If, within the period aforesaid, a separate application in writing in the prescribed form raising an objection as to the jurisdiction of any such officer is made to him, the officer shall refer the question to the Commissioner, who shall after giving the person raising the objection, a reasonable opportunity of being heard, make an order determining the question.

(7)All officers appointed under sub-section (1) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed.**]**

14.Tribunal.— (1) Subject to the provisions of this section, the Government shall constitute a Tribunal, consisting of one member or as many members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act:

Provided that where the Tribunal consists of one member, that member shall be a

---18---

person who has held a civil judicial post for at least ten years or ten years experience in the legal matters in the Central/State Government Department or who has been in practice as an advocate for at least ten years, and where the Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.

(2)If the Tribunal consists of more than one member, the Government shall appoint one of the members of the Tribunal to be the Chairman thereof.

(3)The qualifications of the member or members constituting the Tribunal and the period for which such member or members shall hold office, shall be such as may be prescribed.

(4)The Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member-

(a)is adjudged as an insolvent; or

(b)engages during his term of office in any paid employment outside the duties of his office; or

(c)is or becomes, in any way concerned or interested in any contract or agreement made by or on behalf of the Government or participates in any way in the profit thereof or in any benefits or emoluments arising therefrom; or

(d)is in the opinion of the Government, unfit to continue in office by reason of infirmity of mind or body; or

(e)is convicted of an offence involving in moral turpitude:

Provided that before terminating the appointment of any member under this sub -section, such member shall be given a reasonable opportunity of being heard.

(5)Any vacancy in the membership of the Tribunal shall be filled up by the Government as soon as practicable.

(6)If the Tribunal consists of more than one member, the functions of the Tribunal may be discharged by any of the members sitting either singly or in benches of two or more members, as may be determined by the Chairman.

(7)Where the Tribunal consists of more than one member and they are divided on any matter arising for decision before them, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case, including those who first heard it.

(8)Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person who is ordered to pay the same as an arrear of land revenue.

(9)The Tribunal shall, for the purpose of regulating its procedure and disposal of its business, make regulations not inconsistent with the provisions of this Act and the rules made thereunder:

Provided that the regulations so made shall not have effect until they are approved by the Government and published in the Official Gazette.

(10)Notwithstanding anything contained in this section, the Government may, by notification in the Official Gazette, confer on any Tribunal constituted or functioning under any other law for the time being in force, the powers conferred on a Tribunal by or

under this Act and thereupon such other Tribunal shall be deemed to be a Tribunal constituted under this section in relation to the said law notwithstanding anything inconsistent in such other law:

Provided that the provisions of sub-sections (3) and (4) shall not apply to the Tribunal on which powers are so conferred.

(11)Any proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of section 193 and 228 of the Indian Penal Code, 1860 (45 of 1860).

15.Persons Appointed under Section 13 and Members of Tribunal to be Public Servants.— The Commissioner and all officers and persons appointed under section 13 and all members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860) and clause (c) of section 2 of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988).

16.Powers of Tribunal and Commissioner.— (1) In discharging their functions by or under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of—

(a)proof of facts by affidavit;

(b)summoning and enforcing the attendance of any person, and examining him on oath or affirmation;

(c)compelling the production of documents; and

(d)issuing commissions for the examination of witnesses.

(2)Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summons is issued by the Tribunal or the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Tribunal or the Commissioner, as the case may be, may impose on him such fine not exceeding five thousand rupees as it or he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(3)If, any documents are produced by a person or dealer on whom a summon was issued by the Commissioner, and the Commissioner is of the opinion that any dealer has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against such dealer, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution under any law.

17.Indemnity.— No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules or notifications made thereunder.

CHAPTER IV

18.Registration.— (1) No dealer shall, while being liable to pay tax under section 3 or under sub-section (6) of section 19, be engaged in business as a dealer, unless he possesses a valid certificate of registration as provided by this Act:

Provided that, the provisions of this sub-section shall not be deemed to have been contravened, if the dealer having applied for such registration as in this section provided,

---20---

within the prescribed time or, as the case may be, within the period specified in sub -section (6) of section 19, while he is engaged in such business.

(2)Every dealer, required by sub-section (1) to possess a certificate of registration, shall apply in the prescribed manner, to the Commissioner.

(3)A person or a dealer who intends to be engaged in business [50][of dealing in goods], [51][shall] apply in the prescribed manner under this sub-section for the grant of certificate of registration to the Commissioner and if the certificate is granted, then so long as it is not duly cancelled, the person or dealer shall remain liable to pay tax.

[52][***]

[53][(4) Certificate of registration shall not be granted to a dealer unless,—

(a)he has declared his Permanent Account Number, mobile number, email address in the application for registration and validated the same in the manner as may be prescribed; and

(b)he has deposited in the Government treasury prescribed fee in the prescribed manner and within the prescribed time.]

(5)The Commissioner may conduct such inquiry as he deems fit and may call for such evidence and information as he may deem necessary and after the inquiry, if any, and after considering the evidence and information, if any, he is satisfied that the application for registration made under this section is in order, he shall register the applicant and issue to him a certificate of registration in the prescribed form:

Provided that if the Commissioner is satisfied that the particulars contained in the application are not correct or complete or that any evidence or information prescribed for registering the applicant is not furnished, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing.

(6)The Commissioner may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time, any certificate of registration.

(7)If a person or a dealer upon an application made by him has been registered under this section and thereafter it is found that he ought not to have been so registered under the provisions of this section, he shall be liable to pay tax during the period from the date on which his registration certificate took effect until it is cancelled, notwithstanding that he may not be liable to pay tax under this Act.

[54][(8) Where, any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner and thereupon the Commissioner may, after such inquiry as he deems fit and subject to the rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.]

[55][(9) Any person intending to organize or conduct exhibition or any event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise, shall obtain a registration under this Act and shall apply in the prescribed manner, to the Commissioner requesting permission, indicating therein the details of the persons and/or

dealers participating in, and the period of such exhibition alongwith payment of estimated tax in advance. The Commissioner may issue such

---21---

permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or event or programme is conducted. The provisions of sub-sections (4), (5), (6), (7), (8), (10), (11), (12), (13), (14) and (15) of this section shall, mutatis mutandis, apply to this sub-section.]

56[(10) Any registration granted under the provisions of this Act shall remain valid until it is cancelled:

Provided that, before passing the order of cancellation, the dealer shall be given a reasonable opportunity of being heard.];

57[(10A) Notwithstanding anything contained in any Order, judgement or decision of any Authority, Administrative Tribunal or Court, any dealer who has failed to renew the registration after the expiry of validity of registration from the 1st day of April, 2017, shall be deemed to have valid registration for all the purposes under this Act:

Provided that no refund or adjustment of any sum of amount already paid towards renewal fee, tax, penalty or late fee due to non-renewal of registration shall be made.]

(11) If a dealer,—

(a)fails to file three consecutive returns under this Act;

(b)fails to pay the dues demanded in assessment/reassessment or otherwise within the period specified except where such demand has been stayed by the appellate authority or tribunal or any other court;

(c)fails to pay the tax due from him for three consecutive tax periods under the provisions of this Act;

(d)having issued tax invoice or retail invoices, fails to account for the said invoices in his books of account;

(e)holds or accepts or furnishes or causes to be furnished a declaration, which he knows or has reason to believe to be false;

(f)has been convicted of an offence under this Act, or under the earlier law;

(g)discontinues his business without complying with the provisions contained in sub- section (8) of section 18 of the Act;

(h)without entering into a transaction of sale, issues to another dealer tax invoice, retail invoice, bill or cash memorandum, with intention to defraud the Government of revenue;

(i)is found evading tax on account of variation in physical stock compared with his regular books of accounts;

then the Commissioner may, at any time after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing,58[by order cancel his certificate of registration from such date as may be specified by him in such order and the dealer shall not be entitled to any benefits available to a registered dealer under this Act from date specified in such order]

(12)(a) If a dealer,—

(i)fails to inform changes in business as required by sub-section (1) of section 22;

(ii)fails to file declaration and/or furnish the documents as required by section 23;

(iii)fails to furnish return as required by section 24;

---22---

(iv)fails to pay tax as required by section 25;

(v)fails to produce the books of accounts as required by the Commissioner under sub- section (1) of section 73;

then the Commissioner may, at any time, after giving the dealer an opportunity of being heard and for the reasons to be recorded in writing, by order suspend his certificate of registration from date not earlier than the date of such order, as may be specified by him in such order.

(b)Where a dealer, whose certificate of registration is suspended for the failure of any of the requirements specified in clause (a), fulfils the requirements, the Commissioner shall, by an order in writing, withdraw the suspension order from such date as may be specified therein.

(c)The dealer whose certificate of registration is suspended under clause (a) shall not be entitled to claim input tax credit during the period of suspension of registration.

(13)Every person whose registration is cancelled under sub-section (11) shall pay in respect of every taxable goods held as stock on the date of cancellation an amount equal to the tax that would be payable in respect of the goods if the goods were sold at fair market price on that date or the total tax credit previously claimed in respect of such goods, whichever is higher.

(14)If an order of suspension or cancellation passed under this section is set aside in an appeal or other proceedings under this Act, the certificate of registration of the dealer shall stand restored with effect from the date of such suspension or cancellation, as the case may be.

(15)Suspension or cancellation of a certificate of registration shall not affect the liability of any dealer to pay tax, penalty or interest due for any period till the date of such suspension or cancellation and which has remained unpaid or is assessed thereafter.

(16)The Commissioner shall notify in Official Gazette the details of dealers whose certificate of registration has been suspended or cancelled under the provisions of this Act.]

19.Special Provision regarding Liability to Pay Tax in certain Cases.— (1) Where a dealer, liable to pay tax under this Act, dies, then,—

(a)if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay the tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law, in the like manner and to the same extent as the deceased dealer; and

(b)if the business carried on by the dealer is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died, the tax including any penalty, sum forfeited and interest due from such dealer under this Act, or under any earlier law, whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death.

(2)Where a dealer, liable to pay tax under this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under

---23---

this Act or under any earlier law, upto the time of the partition, whether such tax including any penalty, sum forfeited, and interest has been assessed before partition but has remained unpaid, or is assessed after partition.

(3)Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then, every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under this section, the tax including any penalty, sum forfeited and interest

due from the firm under this Act or under any earlier law, upto the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4)Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, upto the time of such transfer, disposal or change, whether such tax including any penalty, sum forfeited and interest has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5)Where the dealer, liable to pay tax under this Act,—

(a)is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b)are trustees who carry on the business under a trust for a beneficiary, then,

if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer upto the time of termination of the guardianship or trust, whether such tax including any penalty, sum forfeited and interest has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6)Where a dealer, liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then, such person shall, notwithstanding anything contained in section 3, be liable to pay tax on the sales of goods made by him on and after the date of such succession, and shall (unless he already holds a certificate of registration) within sixty days thereof apply for registration.

20.Liability of Partners.— Notwithstanding anything contained in the Indian Partnership Act, 1932 (Central Act 9 of 1932), or any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the Firm shall be jointly and severally liable for such payment and accordingly any notice or order under this Act may be served on any person who was a partner during the relevant time, whether or not the firm has been dissolved and all the provisions of this Act shall apply accordingly:

Provided that, where any such partner retires from the firm, he shall be liable to pay the tax, penalty, sum forfeited and interest remaining unpaid at the time of his retirement and any such amount due upto the date of retirement though un-assessed at that date.

21.Amalgamation of Companies.— (1) When two or more companies are to be amalgamated by the order of a Court or of the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have sold or purchased any goods to or from each other in the period

---24---

commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase will be included in the turnover of sales or of purchases of the respective companies and will be assessed to tax accordingly.

(2)Notwithstanding anything contained in the said order, for all of the purposes of this Act, the said two or more companies will be treated as distinct companies and will be treated as such for all periods upto the date of the said order and the registration certificates of the said companies will be cancelled, where necessary, with effect from the date of the said order.

(3)Words and expressions used in this section, but not defined, shall have the respective meanings assigned to them in the Companies Act, 1956 (Central Act 1 of 1956).

22.Information to be furnished regarding changes in Business, etc.— (1) If any person or dealer liable to pay tax under this Act—

(a)transfers whether by way of sale or not or otherwise disposes of his business or any part thereof, or effects or knows of any other change in the ownership of the business; or

(b)discontinues his business, or changes the place thereof or opens a new place of business; or

(c)changes the name or nature of his business; or

(d)enters into a partnership or other association in regard to his business; or

(e)effects any change regarding the opening or closing of the declared Bank accounts of his business; or

(f)applies for, or has an application made against him for, insolvency, liquidation,

he shall, within the prescribed time, inform the prescribed authority accordingly.

(2) Where any dealer liable to pay tax under this Act—

(a)dies, his executor, administrator or other legal representative; or

(b)where he is firm, a Hindu undivided family or an association of persons and there is a change in the constitution of such firm, Hindu undivided family or association, either by way of dissolution or disruption, or otherwise, then, every person who was a partner, karta or a member of such firm, a Hindu undivided family or association; or

(c)transfers or otherwise disposes of his business in the circumstances mentioned in sub-section (4) of section 19, then every person to whom the business is so transferred,

Shall, in the prescribed manner inform the prescribed authority of such death, change in the constitution, dissolution, disruption or transfer.

23.Dealer to declare the name of Manager of Business and Permanent Account Number.— (1) Every dealer, who is liable to pay tax, and who is a Hindu undivided family, or an association of persons, club or society or firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person, shall, within the period prescribed send to the authority prescribed, a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be the manager or managers of such dealer's business for the purposes of this Act. Such declaration may be revised from time to time.

[59][(2) Every dealer registered under this Act shall furnish the Permanent Account Number (PAN) obtained by him under the Income Tax Act, 1961 (Central Act 43 of

---25---

1961) within such period and to such authority, as may be notified by the Commissioner in the Official Gazette, for the purpose of incorporating it in the registration records.]

[60][(3) Every person or dealer liable to pay tax under this Act and who applies for registration under sub-section (1), sub-section (3) or sub-section (9) of section 18 shall furnish a self-attested photocopy of the card containing his Permanent Account Number (PAN) obtained by him under the Income Tax Act, 1961 (Central Act 43 of 1961) alongwith the application for registration.]

CHAPTER V

24.Returns and Payment of Tax, etc.— [61][(1) Every registered dealer shall file a correct and complete return in such form, in such manner, for such period, by such date and to such authority, as may be prescribed. In addition, the Commissioner may require the registered dealers to furnish any data, for the purpose of collecting statistics, relating to any matter dealt with in connection to this Act.]

(2)Without prejudice to the generality of the provisions contained in sub-section (1), every registered dealer may be required to furnish correct and complete returns in such form for such period, by such dates, and to such authority, as may be prescribed:

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such dealer from furnishing such returns or permit any such dealer to furnish them for such different periods.

(3)If any dealer having furnished a return under sub-section (1), discovers any omission or incorrect statement therein, he may furnish a revised return at any time before a notice for assessment is served on him in respect of the period covered by the said return or before the expiry of one year following the last date prescribed for farnishing the said return, whichever is earlier.

62[(4) Any return filed under sub-section (), without proper payment of tax as due , shal not be considered as a return filed under the provisions of this Act and therefore shall be liable for penalty.]

25.Payment of Tax, etc.— (1) Tax shall be paid in the manner herein provided, and at such intervals as may be prescribed.

(2)A registered dealer furnishing returns as required by sub-section (2) of section 24 shall pay into the Government treasury or any Bank so notified by the Government, in such manner and at such intervals as may be prescribed, the amount of tax due from him after adjusting the amount of tax covered by the Certificate of Tax Deduction at Source, if any, for the period covered by a return which he is required to file under the rules alongwith the amount of penalty, interest and any other sum payable by him.

(3)A registered dealer furnishing a revised return in accordance with sub-section (3) of section 24, which shows a larger amount of tax payable than already paid, shall first pay into the Government treasury or notified Bank, the differential amount of tax.

(4)63[(a) Wherever a dealer has not filed any return and tax is due, as per the books of the dealer, or as assessed or re-assessed, under the provisions of this Act or the tax is due as per the returns or revised returns furnished without any payment or part payment of tax by the dealer, then such dealer shall be liable to pay interest @ 18% per annum or at such rate as may be notified by the Government from time to time, from the date such tax have become payable.];

(b)(i) The amount of tax due as per any order passed under any provision of this Act, for any period less any sum already paid in respect of the said period; and

---26---

(ii)the amount of interest or penalty or both, if any, levied under any provision of this Act; and

(iii)the sum, if any, forfeited and the amount of fine, if any, imposed under the Act or rules; and

(iv)any other amount due under this Act, shall be paid by the person or dealer or the person liable thereof into the Government treasury or notified Bank within thirty days from the date of service of the notice issued by the Commissioner in respect thereof:

Provided that, the Commissioner may, in respect of any particular dealer or person, and for reasons to be recorded in writing, allow him to pay the tax, penalty, interest or the sum forfeited, in instalments. The grant of this facility to pay tax in instalments shall be without prejudice to the other provisions of this Act including levy of penalty, interest, or both.

64[Provided further that, subject to the rules made in this behalf, the Commissioner may at the request of the dealer or person and after obtaining prior approval of the Government, remit the part of the penalty and/or interest, not exceeding fifty percent thereof, payable by such dealer or person.]

(5)Any tax, penalty, interest, fine or sum forfeited, which remains unpaid after the service of notice under sub-section (4), or any instalment not duly paid, shall be recoverable as an arrear of land revenue.

26.Collection of Tax by registered dealer.— No person who is not a registered dealer shall collect, in respect of any sale by him of goods in the State, any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with the provisions of this Act.

27.Unauthorised collection of tax and forfeiture thereof.— (1) If any amount purporting to be tax other than the one as provided for under this Act, is collected by any person and if such amount is not refunded to the person from whom the collection is made within 60 days of such collection, the amount so collected and retained, shall stand forfeited and credited to the fund referred to in sub-section (2).

(2) (i) There shall be established a Fund to be called the Goa Consumer Protection and Guidance Fund (hereinafter, in this section, referred to as "the Fund"), from the amounts forfeited and recovered except for the amounts refunded, as aforesaid to the purchasers and except for the amounts in respect of which a set-off, refund or remission is granted, and after deducting the expenses of collection and recovery as determined by the Government, the remaining amounts shall under appropriation duly made by Rules in this behalf, be entered into, and transferred to that Fund which shall be operated and maintained by such Authority as the Government may appoint.

(ii)No sum from the Fund shall be paid or applied for any purpose other than the one specified in clause (iii).

(iii)The Fund shall be administered in the prescribed manner; and the amount in the Fund shall be utilized for meeting the expenses of any activities related to consumer protection and guidance as the Government may direct, and for giving grant in the prescribed manner to any voluntary consumer organization, society, association, body or institution engaged in providing for the better protection of the interests of the consumers and having such qualifications as may be prescribed.

28.Tax Deduction at Source.— (1) Notwithstanding anything contained in this Act, any employer namely, the Central Government, the State Government, or an industrial, or

a commercial of trading undertaking of the Central Government or of the State Government, any Company registered under the Companies Act, 1956, any local authority or any dealer registered under this Act or such other persons as may be notified shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (whether as goods or in some other form), at the rate of [65][5%]on the value of the Works Contract undertaken by such dealer which shall be deemed to be on account of transfer of property in goods in the execution of such Works Contract:

Provided that, no such deduction shall be made where the amount or the aggregate of the amount payable to a dealer by such employer is less than one lakh rupees during a year or when the cost of material used in execution of the works contract is less than 10% of the contract value.

Explanation:— (i) The deduction of tax under this section shall be effected when the payment is made to the contractor or his account is credited towards such payment, as the case may be.

(ii) The employer effecting such deduction shall deemed to be a dealer for the purposes of this section and shall get himself registered in the manner as prescribed.

(2)The tax deducted under sub-section (1) shall be remitted to the Government Treasury in the prescribed manner and within the prescribed time by the said employer making such deduction:

Provided that the employer shall remit into the Government Treasury the full amount of tax due and deductible by him under sub-section (1) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3)Any such employer making such deduction under sub-section (1) shall in respect of every quarter in which such deduction is made, send to the prescribed authority the receipt from Government treasury showing the payment of such amount deducted alongwith a statement in the prescribed

form containing details of the Works Contract under execution and tax deducted thereon, within the prescribed time, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4)Any such employer who remits the tax into the Government Treasury under sub-section (2) shall be deemed to have made payment of tax under the authority of the said dealer.

(5)If any such employer fails to remit into the Government Treasury the amount due and deductible as required by sub-section (2) within the specified time, the Assessing Authority, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of 15% per annum or at such rate as the Government may notify from time to time, on the amount due and deductible, by an order in writing directing such employer to pay the interest in addition to such amount.

(6)(a) No such deduction shall be made under sub-section (1) in respect of such dealers, as may be notified by the Commissioner from time to time;

(b) Subject to the conditions and the circumstances as may be prescribed, the Commissioner may certify, on an application made by any registered dealer, that no deduction or deduction at such lower rate as he may decide, shall be made in respect of such registered dealer.

(7)If any Works Contract for execution for the authorities specified in sub-section (1),

involves only labour or services but does not involve transfer of property in goods and it is certified to be so by the Appropriate Assessing Authority or by the Assessing Authority of the area on an application made by any dealer, the provisions of sub-section (1) shall not apply and every such application shall be disposed off by the Assessing Authority within one month from the date of receipt, either by issue of certificate as aforesaid or by endorsement, intimating ineligibility to such a certificate to the dealer, as the case may be.

(8)Payment by way of deduction in accordance with the provisions of this section shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract.

29.Assessment.— (1) The returns submitted by the dealer shall be accepted as self-assessed:

Provided the Commissioner, as per the procedure prescribed, shall select upto twenty per cent of the total number of such dealers or such percentage as may be notified by Government from time to time for detailed assessment:

Provided further when any dealer applies for cancellation of his registration certificate on the ground of closure or stoppage of his business, his last assessment shall be finalized on the basis of books of accounts and other records maintained by him after giving him an opportunity of being heard.

(2) Where—

(a)a person fails to file a return as required by section 24; or

(b)the Commissioner has reason to believe that the returns filed by a person are not correct and complete; or

(c)the Commissioner has reasonable grounds to believe that a person will become liable to pay tax under this Act but is unlikely to pay the [66][amount due; or],

[67][(d) the Commissioner requires to get satisfied with the correctness of the refund so claimed,] the Commissioner may make an assessment of the amount of tax payable by the person to the best of his judgement after giving him an opportunity of being heard.

[68][(3) No assessment under this section for any year shall be made after a period of [69][three years] from the end of the year to which the return under section 24 is submitted by a dealer

and no assessment under sub-section (9) shall be made after the expiry of five years from the end of the year in respect of which or part of which such assessment is to be made:

Provided that where assessment is made in consequence of or to give effect to, any order of an appellate Authority or Revisional Authority or of a Court, the said period of 70[three years] shall be reckoned from the date of such order:

Provided further that in computing the period laid down in this sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or authority such period shall be excluded;].

71[Provided also that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in this sub-section by a further period not exceeding one year.]

72[Provided also that, where a registered dealer who has filed all the returns for a particular financial year, 73[***], claiming for that financial year, in said return/s, a refund of any amount of tax paid in excess of the amount due from him under this Act or unduly paid by him and/or for excess of input tax credit over output tax payable under this Act,

but remained unassessed beyond the limitation period specified in the Act, the Commissioner shall, upon an application made by the dealer claiming refund of tax or excess of input tax credit, proceed to assess by himself or order in writing to any other officer appointed under section 13 of this Act to carry out assessment of, such dealer, after giving him an opportunity of being heard. The dealer who makes such application under this proviso shall be precluded from filing an appeal against any such order.]

74[(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax, penalty, interest or any other amount payable under this Act, after making necessary enquiries, as may be deemed fit by him.]

(5)75[omitted]

(6)The Commissioner shall serve a notice on completion of assessment under this section and the dealer shall pay the balance of tax in accordance with the terms of that notice.

(7)An amended assessment shall be treated in all respects as an assessment under this section.

(8)No assessment or other proceedings purporting to be made, issued or executed under this Act, shall be—

(a)quashed or deemed to be void or voidable for want of form; or

(b)affected by reason of mistake, defect or omission therein, if it is in substance and effect, in conformity with this Act or the rules made thereunder and the person assessed, or intended to be assessed or affected by the document is designated in it according to common understanding.

76[(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, the Commissioner shall proceed to assess, to the best of his judgment, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.]

77[(10) Where any order passed under this section, results in refund of any amount of tax, interest or penalty and no appeal, review or revision is filed against such order within the time limit specified in this Act, the Appropriate Assessing Authority shall after expiry of time limit

for filing of appeal, review or revision shall submit the complete proposal for sanction of refund, within a period of 90 days from the date of expiry of such period to the sanctioning authority as prescribed.]

30.Provisional Assessment.— (a) Where a registered dealer claims refund of tax under sub-section (3) of section 10, the Commissioner may, if deemed necessary, proceed to assess the dealer provisionally under sub-section (2) of section 29 for any return period within the period specified under sub-section (3) of section 34;

(b)Where a registered dealer fails to furnish the return in respect of any tax period within the prescribed time, the Commissioner may, notwithstanding anything contained in this section proceed to assess the dealer provisionally for that period for such default;

(c)The provisional assessment under clause (b) above shall be made on the basis of past returns, or past records and where no such returns are available, on the basis of

information received by the Commissioner and the Commissioner shall direct the dealer to deposit the amount of tax assessed in such manner and by such date as may be prescribed;

(d)If the dealer furnishes return alongwith evidence showing full payment of tax, interest and penalty, if any, on or before the date of payment specified under sub-clause (c), the provisional assessment made under sub-clause (b) shall stand revoked to the extent of the tax demanded, interest levied and penalty imposed, on the date on which such return is filed by the dealer;

(e)Nothing contained in this section shall prevent the Commissioner from making assessment under sub-section (1) of section 29 and any tax, interest or penalty paid against provisional assessment under this sub-section shall be adjusted against tax, interest or penalty payable on assessment under the said sub-section.

31.Assessment of Escaped Turnover.— (1) If the Commissioner has reason to believe that the whole or any part of the turnover of the dealer in respect of any period has escaped assessment to tax or has been under-assessed or any deduction or exemption have been wrongly allowed in respect thereof or the turnover is assessed at a lower rate than the one applicable under this Act, Commissioner may, subject to sub-section (2), at any time within a period of [78][eight years] from the expiry of the year to which the tax relates, proceed to assess or re-assess to the best of his judgement the tax, payable by the dealer in respect of such turnover after issuing a notice in the prescribed manner to the dealer and after making such enquiry as it may consider necessary.

(2)In making an assessment under sub-section (1), the Commissioner may, if he is satisfied that the escape from assessment is due to willful non-disclosure of assessable turnover by the dealer, direct the dealer to pay, in addition to the tax assessed, a penalty, not exceeding twice the amount of tax so assessed, but not less than the amount of tax due.

(3)No assessment under sub-section (1) or penalty under sub-section (2) shall be made or levied without giving a reasonable opportunity to the dealer of being heard.

[79][**31A. Limitation period not to apply in certain cases.—** Notwithstanding anything contained in this Act, the time limit stipulated in this Act for assessment, re-assessment and/or for the levy of penalty under this Act shall not apply to a dealer who has evaded payment of tax in respect of any period or periods by not recording or recording in an incorrect manner, any transaction of sale or purchase or by claiming input tax credit or the refund on the basis of any bogus or forged documents or where the claim was otherwise fraudulent: Provided that no such assessment, re-assessment shall be carried out and/ /or penalty shall be levied without approval of the Government.]

[80][**31B. Fresh assessment on request of Taxpayer.—** (1) Notwithstanding anything contrary contained in the provisions of this Act, a dealer who is assessed or re-assessed by

disallowing input tax credit for reason of non-renewal of registration for any period starting from the 1st day of April, 2017 till the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023, may apply to the Commissioner for getting him assessed afresh in pursuance of deemed renewal of his registration under sub-section (10A) of section 18 inserted by the Goa Value Added Tax (Amendment) Act, 2023 (Goa Act 9 of 2023).

~~(2)The application for the purposes of sub-section (1) shall be made on a plain paper, setting out therein all the relevant facts and shall be accompanied by proof of payment of non-refundable processing fees of Rs. 10,000/-. Separate applications shall be made for each assessment year/ /assessment period.~~

81[(2) The application for the purposes of sub-section (1) shall be made on or before 30-06-2026 on a plain paper, setting out therein all the relevant facts and shall be accompanied by proof of payment of non-refundable processing fees of Rs. 10,000/- (Ten thousand). Separate applications shall be made for each assessment year/assessment period. No application under this section shall be filed after 01-07-2026 or thereafter."]

~~(3)~~The Commissioner after affording an opportunity of being heard to the applicant, shall pass an order either allowing the fresh assessment or rejecting the application for reasons to be recorded in writing.

~~(4)~~In case where the Commissioner by an Order passed under this section allows the fresh assessment, notwithstanding anything to the contrary contained in this Act or in any other law for time being in force, the bar of limitation shall not be applicable for re- opening of any assessment of such dealer in respect of any period from the date of registration of the dealer till the date of passing of Order by the Commissioner.]

82[(5) Any person aggrieved by an order passed under this section may file an appeal before the Tribunal under section 36 of this Act and the procedure as laid down under section 36 shall mutatis mutandis apply to such Appeal.]

32.Protective Assessment.— Where the Commissioner has reason to believe that any person with a view to evade payment of tax or in order to claim any input tax credit which he otherwise is not eligible for, is carrying on business in the name of, or in association with, any other person, either directly or indirectly, whether as an agent, employee, manager, partner or power of attorney holder, guarantor, relative or sister concern or in any other capacity, such person and the person in whose name the registration certificate, if any, is taken, shall jointly and severally, be liable for payment of the tax, interest or penalty or other amount due under this Act which shall be assessed, levied and recovered from all or any such person as if such person or persons is/are dealers under the Act. However, before taking action under this section the persons concerned shall be given a reasonable opportunity of being heard.

83[**32A. Assessment in case of casual trader and non-resident dealers.—** Notwithstanding anything contained in this Act, where the Commissioner has a reason to believe that any person who is unregistered casual trader and/or non-resident dealer and is likely to evade the payment of tax due, the Commissioner may, if deemed necessary, proceed to assess such persons and if it is not practicable to issue a notice for assessment, may proceed to assess such person on the spot and direct such person to deposit the amount of tax in such manner and by such date as may be indicated in the Order.]

33.Refund and Payment of Interest on Amount Refundable.— (1) Subject to other provisions of this Act and the Rules made thereunder, the Commissioner shall in the manner and within the time as may be prescribed, refund to a dealer any amount of tax, penalty or interest paid by such dealer in excess of the amount 84[due from him under this Act or unduly paid b him and also excess of input tax credit] over output tax payable under this Act. The amount of such refund shall be credited to the declared Bank account of the dealer.

85[(2) "When any amount refundable to any dealer or person under an order made under any provisions of this Act, including refund admissible to an exporter under sub- section (3) of section 10, is not refunded within a period of ninety days,—

(a)where the amount to be refunded does not exceed rupees fifty thousand, from the date of order of refund; or

(b)where the amount to be refunded exceed rupees fifty thousand, from the date of,—

(i)sanction of amount refundable by the sanctioning authority as prescribed; or

(ii)sanction of amount refundable by the sanctioning authority to an exporter under sub-section (3) of section 10, the authority shall pay such person simple interest at the rate of eight percent per annum on the said amount from the date immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.]

86[(3) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, any application seeking refund shall be filed within a period of two years from the close of the financial year to which the refund pertains and no refund application shall be entertained and no refund shall be sanctioned in pursuance of such application filed after expiry of said period of two years. This limitation bar of two years shall not apply to any refund determined in the order passed in respect of assessment/rectification/review/appeal or any other order passed in accordance with this Act within the limitation period for passing such order.]

34.Provisional refund of tax in special circumstances.— (1) If a registered dealer has filed any return as required under this Act and the return shows any amount to be refundable to the dealer on account of sales in course of export out of the territory of India, then the dealer may apply in the manner and form prescribed, to the Commissioner, for grant of provisional refund pending audit and investigation to establish the correctness of the claim and consequent assessment, if any.

(2)Subject to the provisions of sub-section (3); the Commissioner may require the dealer to furnish irrevocable Bank guarantee for an amount equal to the amount of refund. On receipt of such guarantee, the Commissioner shall, subject to the procedure as prescribed, grant the dealer a provisional refund of such amount that may be determined as refundable.

(3)When the dealer is assessed provisionally under sub-section (a) of section 30, the Commissioner shall adjust the amount of provisional refund against tax due, if any, as a result of assessment. If the process of assessment cannot be or is not completed within a period of three months from the date of filing the application or within one month of the assessment notice whichever is later, the provisional refund shall be granted forthwith:

Provided that if the delay in completing the assessment under this sub-section is due to non-co-operation of the dealer or non-production of evidence as may be required to be furnished in support of the claim of refund or any other lapse on the part of the dealer, the period of delay shall be excluded while computing the period of limitation under this sub-section and such period shall not be reckoned for grant of interest, if any, admissible by or under sub-section (2) of section 33 of this Act:

Provided further that if the lapse on the part of the dealer persists, the Commissioner shall make the provisional assessment absolute and forfeit the bank guarantee furnished to the extent of tax assessed, penalty imposed and interest levied.

(4)If, on assessment, the provisional refund granted under sub-section (2) is found to be in excess, then the excess shall be recovered as if it is tax due from the dealer under this Act. On

such excess amount, interest will be charged at the rate of two per cent. per month, from the date of grant of provisional refund, till the date of assessment.

CHAPTER VI

35.Appeals.— (1) Any person objecting to an order affecting him passed under the provisions of this Act by an authority may appeal to Appellate Authority as may be

prescribed within sixty days from the date of receipt of order by him.

(2)Where the Appellate Authority is satisfied that the person has reasonable cause for not preferring an appeal within the time specified in sub-section (1), he may accept an appeal, provided it is made within one year, from the date of receipt of order by him.

(3)The appeal shall be in the prescribed form and shall specify in detail the grounds upon which it is made.

87[(4) No appeal under88[this section] shall be entertained by the Appellate Authority, unless such appeal is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and ten percent of the disputed amount of tax, interest and penalty, that may be due:

(4A) The provisions of sub-section (4) shall be applicable also to any appeal pending before the Appellate Authority on the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016 and the appellant shall make payment as aforesaid within a period of 120 days from such commencement, failing which, such appeal shall stand abated.]

(4)In case of an appeal against an assessment or any order raising demand against the person, the Appellate Authority shall consider it only if the person has paid the tax which is not disputed by him.

(5)The appellant shall serve a copy of the appeal memo to the authority against whose order the appeal is filed.

(6)89[After considering the appeal and after affording an opportunity of hearing, the Appellate Authority may allow it in whole or part and amend the assessment or enhance the assessment or levy tax and/or penalty and/or other amount or remand it for fresh disposal or dismiss the appeal:

Provided that before making a levy of tax, penalty or other amount and/or enhancement of assessment as the case may be, the appellant shall be given an opportunity of being heard.]

(7)The Appellate Authority shall serve the appellant, with an order in writing, of the appeal decision, setting forth the reasons for the decision.

36.Appeal to the Tribunal.— (1) A person dissatisfied with the decision of the Appellate Authority may, within sixty days after being served with an order of the decision—

(a)file a second appeal before the Tribunal; and

(b)serve a copy of the notice of appeal on the Commissioner as well as the authority whose original order is under second appeal before the Tribunal.

90[(2) No appeal under sub-section (1) shall be entertained by the Tribunal, unless such appeal is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and fifty percent of the disputed amount of tax, interest and penalty, that may be due.]

91[(2A) Provided that in all cases pending before the tribunal on the date of coming into force of these amendment the appellant shall comply with the sub-section 2; within a period of 120 days failing which any pending appeal shall stand abated.]

(3)The Tribunal may admit an appeal after expiry of sixty days if it is satisfied that the appellant had sufficient reason for not filing the appeal within the time specified in sub-section (1), provided it is filed within one year of serving of decision of Appellate

---34---

Authority.

(4)In deciding an appeal, the Tribunal shall, make an order after affording an opportunity to the dealer or other person and the Commissioner,—

(a)affirming, reducing, increasing, or varying the assessment or other order under appeal; or

(b)remitting the assessment or other order under appeal for reconsideration by the Authority concerned with such directions as it may deem fit; and

(c)shall serve a copy of such order to the Commissioner:

Provided that before increasing the tax or other amount the dealer shall be given an opportunity of being heard on the proposal of increasing the liability.

(5)The Tribunal shall serve the appellant with notice in writing, of the appeal decision setting forth the reasons for the decision.

37.Review by Tribunal.— The Tribunal may, on the application either by the appellant or by the respondent made within thirty days from the date of the order under sub-section (4) of section 36, review any order passed by it on the basis of facts which were not before it when the order was passed.

38.Revision to High Court.— (1) An assessee who is dissatisfied with the decision of the Tribunal or Commissioner may, within sixty days after being notified of the decision, file a revision with the High Court; and the assessee so appealing shall serve a copy of the notice of revision on the respondent to the proceeding.

(2)A revision to the High Court may be made on question of law or an erroneous decision or failure to decide a question of fact. A notice of the revision shall state the questions of law that will be raised in the revision.

(3)The Commissioner shall also be made a party to the proceedings before the High Court where revision is filed by the dealer or other person.

(4)The High Court may, on application either by the petitioner or by the respondent, review any order passed by it provided such application is made within thirty days from the date of the Judgement.

(5)A revision or review application presented before the High Court under this section shall be heard by a bench consisting of not less than two Judges.

[92]**[39.Revision by Commissioner. —** The Commissioner may on his own motion, call for and examine the records of any proceedings under this Act and if he considers that any order passed therein or any decision taken by any authority, other than Tribunal or High Court is erroneous or is prejudicial to the interest of the revenue, after giving the assessee or interested person an opportunity of being heard, pass such order as he deems fit:

Provided, the Commissioner shall not pass any order under this section after expiry of five years from the date of such order.**]**

[93]**[39A. Review by Authorities.—** (1) Subject to such rules as may be prescribed, any order passed under this Act or the rules framed thereunder by any authority appointed under section 13 of this Act may be reviewed by the authority passing it upon an application or on its own motion.

(2)No order shall be reviewed under this section after the expiry of one year from the date of passing of such order.

---35---

(3)Any person may file a review application to the concerned authority within thirty days from the date of receipt of order by him.

(4)Where the concerned authority is satisfied that the person has reasonable cause for not filing review application within the time specified in sub-section (3), he may accept the review application, provided it is filed within 120 days from the date of receipt of order by him.

(5)The review application shall be made in the prescribed form and shall specify in detail the grounds upon which it is made.

(6)No review under this section shall be entertained by the Authority, unless such review is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and penalty and ten percent of the disputed amount of tax, interest and penalty that may be due.

(7)When any authority reviews any of his order or rejects any review application, the copy of the final order allowing or dismissing the review application shall be submitted to the Additional Commissioner and the Commissioner.**]**

40.Burden of Proof.— The burden of proving that any turnover of goods is exempt from tax or that there is no liability or obligation under this Act shall be on the person objecting.

41.Power to Rectify Error Apparent on the Record.— (1) An assessing, appellate or revising authority including the Tribunal may, on an application or otherwise, at any time within a year from the date of any order passed by it, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of enhancing the liability to pay tax or penalty or penal interest shall be made unless such authority has given notice to the person affected and have allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of enhancing the tax liability or penalty, the Assessing Authority shall give the dealer or other person a notice and the dealer or other person shall pay the tax in the manner prescribed and when such rectification has the effect of reducing the tax liability or penalty the Assessing Authority shall issue refund of the excess tax, if any, paid.

42.Power to Transfer Proceedings.— (1) The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible so to do, by order in writing recording therein his reasons for doing so, transfer any pending proceedings or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceedings including a proceeding pending with any officer or already transferred under this section from any officer to any other officer whether with or without concurrent jurisdiction or to himself.

(2)For the purpose of this section, any proceedings shall be deemed to have commenced only when any authority having appropriate jurisdiction issues notice under the provisions of this Act, rules or notifications and the proceedings shall be deemed to be pending only after issue of such notice.

(3)Where no proceedings are pending before any authority, then any authority having appropriate jurisdiction over a person or dealer, may initiate and complete any proceedings whatsoever.

Explanation:— In this section, the word “proceedings” in relation to any dealer means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and

includes also all proceedings under this Act which may be commenced after the date of such order in respect of the said year in relation to such dealer.

43.Delegation of Powers.— The Government may, by notification in the Official Gazette, delegate any of its powers and functions under this Act to the Commissioner or to any other authority under this Act.

CHAPTER VII

44.[94]**[Offences Relating to Registration**.— A person who fails,—

(a)to apply for registration as required under section 18; or

(b)to notify the Appropriate Assessing Authority of a change in circumstances as required by section 22;

is guilty of an offence and liable on conviction,—

(i)where such failure is deliberate or repeated, for a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both; or

(ii)in any other case, for a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding three months, or both.]

45.Offences Relating to Tax Invoices, Credit Notes and Debit Notes.— A registered person who fails to provide a tax invoice as required by sub-section (1) of section 11 or a credit or debit note as require by sub-section (1) or sub-section (2) of section 12 or who provides a tax invoice otherwise than as provided in section 11 or a credit or debit note as provided in section 12, is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months or both.

46.Failure to File a Return.— (1) A person who fails to file a return or other document as required by this Act or the Rules made thereunder, is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding three months, or both.

(2) If a person convicted of an offence under sub-section (1) fails to file the return or other prescribed documents within the period specified by the Court, that person is guilty of an offence and liable on conviction to a fine of one thousand rupees for each day during which the failure continues and to imprisonment for one month without the option of a fine in lieu of imprisonment.

47.Failure to Comply with Recovery Provisions.— A person who fails to pay any tax in the manner provided in section 8 or in terms of a notice issued under sub-section (6)of section 29 is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both.

48.Failure to Maintain Proper Records.— A person who fails to maintain true and complete accounts and other records in accordance with the requirements of this Act is guilty of an offence and liable on conviction to,—

(a)where the failure was deliberate or repeated, a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both; or

(b)in any other case, a fine not exceeding Ten thousand rupees or to imprisonment for a term not exceeding one month, or both.

49.Improper Use of Taxpayer Identification Number.— A person who knowingly uses a false taxpayer identification number, including the taxpayer identification number

of another person with a view to evade or avoid or shift the liability to pay the tax in a return or other document prescribed or used for the purposes of this Act, is guilty of an offence and liable on conviction to a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both.

50.False or Misleading Statements.— (1) A person who knowingly—

(a)makes a statement to a taxation officer or any other officer authorized by the Commissioner which is false or misleading in a material particular; or

(b)omits from a statement made to a taxation officer or to such authorized officer any matter or thing without which the statement is misleading in a material particular, is guilty of an offence and liable on conviction to,—

(i)where the statement or omission was made knowingly or repeatedly, a fine not exceeding Twenty five thousand rupees or to imprisonment for a term not exceeding six months, or both; or

(ii)in any other case, a fine not exceeding Ten thousand rupees or to imprison- ment for a term not exceeding one month, or both.

(2)A reference in this section to a statement made to a taxation officer or to such authorized officer is a reference to a statement made orally or in writing, or in any other form to that officer or person acting in the performance of his duties under this Act, and includes a statement made—

(a)in an application, certificate, declaration, notification, return, appeal, or other document made, prepared, given, filed or furnished under this Act; or

(b)in information required to be furnished under this Act; or

(c)in a document furnished to a taxation officer otherwise pursuant to this Act; or

(d)in answer to a question asked to a person by a taxation officer or such authorized officer.

51.Obstructing Taxation Officers.— A person who obstructs the Commissioner or an authorized officer in the performance of his duties under this Act is guilty of an offence and liable on conviction to a fine not less than rupees One thousand and not exceeding rupees Twenty five thousand and imprisonment for a period not less than fifteen days and not exceeding six months.

52.Offences by Companies, etc.— (1) Where an offence under this Act or the rules thereunder has been committed by a company, every person who, at the time the offence was committed, was in-charge of and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2)Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:— For the purpose of this section,—

(a)“company” means a body corporate, and includes a firm or other association of persons; and

(b)“director” in relation to a firm means a partner in the firm.

(3)Where an offence under this Act has been committed by a Hindu undivided family, the karta thereof shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render the karta liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence:

Provided further that, where an offence under this Act has been committed by a Hindu undivided family and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any adult member of the Hindu undivided family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

53.Compounding and Cognizance of Offences.—

(A)**Compounding of Offence.**— (1) Where any person has committed an offence under this Act, the Commissioner may, on admission by such person in writing and upon his option for compounding at any time prior to the commencement of the court proceedings relating thereto, compound such offence and order the person to pay such sum of money as specified by the Commissioner, not exceeding the amount of the fine specified for the offence in addition to the tax due.

(2)Where the Commissioner compounds an offence under this section, the order referred to in sub-section (1)—

(a)shall be in writing and specify the offence committed, the sum of money to be paid, and the due date for the payment; and

(b)shall be served on the person who committed the offence; and

(c)shall be final and not subject to any appeal.

(3)When the Commissioner compounds an offence under this section, the person concerned shall not be liable for prosecution in respect of such offence or for penalty.

(4)No prosecution for an offence under this Act shall be instituted wherein penalty as per the provisions of this Act has been imposed;

(B)**Cognizance of Offence.**— (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no Court inferior to that of a Magistrate of first class shall try any offence under this Act or under the rules made thereunder, without previous sanction of the Commissioner.

54.Penalty for Failure to Register.— A person who fails to apply for registration as required by sub-section (1) of section 18 or sub-section (6) of section 19 is liable for penalty not exceeding double the amount of tax payable from the time the person becomes a taxable person until either the person files an application for registration with the Commissioner or the Commissioner registers the person under the provisions of sub-section (6) of section 19.

55.Penalty for Failure to File Return.— 95[(1)] 96[A person who fails to file return within the time required under this Act shall be liable to pay penalty of Rs. 500/- for

every quarter 97[***]

Provided that, any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner a fresh registration shall be granted to such dealer prospectively upon payment of penalty of rupees twenty-five thousand in addition to the payment of tax, interest and penalty as assessed under the registration so cancelled.]

[98][(2) Any registered dealer covered under Schedule 'E' appended to this Act, fails to file a return within the time required under this Act shall be liable to pay penalty of Rs. 500/- per quarter plus an amount equal to simple interest @ 2% per month or at such rate as may be specified by the Government by notification on the tax payable for the return period:

Provided that any dealer who fails to file three consecutive returns, the certificate of registration granted to such dealer shall stand cancelled from the date of expiry of the period for filing of such third return and upon making application to the Commissioner, a fresh registration to such dealer shall be granted prospectively upon payment of penalty of rupees twenty five thousand in addition the tax, interest and penalty as assessed under the cancelled registration.]

56.Penalty for Failure to Pay Tax when Due.— (1) A person who fails to pay tax as per any order passed under this Act on or before the due date is liable for penalty of an amount equal to interest @ 15% per annum or such higher/lower rate as the Government may notify from time to time.

(2) If a person pays penalty under sub-section (1) and the tax to which it relates is found not to have been due and payable by the person and/or is refunded, then so much of the penalty as relates to the amount of the refund shall also be refunded to that person and when the tax is found not to have been due or payable the penalty shall also be proportionately reduced.

57.Penalty on Unauthorised Collection of Tax.— Where a person collects tax in contravention of the provisions of this Act, the Assessing Authority may, after giving such person reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and half times such tax collected.

[99]**[58. Penalty in relation to non-maintenance of records and unauthorised stock.—** (1) A person who fails to maintain proper records in a tax period in accordance with the provisions of this Act or notification issued by the Commissioner in this regard, or who is for the time being in possession of the stock of value exceeding rupees 20,000/- in excess of the stock disclosed by him in his records shall be liable to pay by way of penalty, an amount not exceeding twice the amount of net tax payable by the person for the unaccounted stock, or two thousand rupees, whichever is higher for the first offence, and an amount not exceeding thrice the amount of net tax payable by the person for the unaccounted stock or four thousand rupees, whichever is higher, for every subsequent offences.

(2)Notwithstanding anything contained in sub-section (1), the dealer shall have an option to get the offence compounded, on the spot, before the officer, upon payment of fifty per cent of penalty payable under sub-section (1).

(3)Where an offence has been compounded under sub-section (2), no further penal proceedings under sub- -section (1) shall be taken against the dealer in respect of such offence.

(4)A dealer who commits the offence under sub-section (1) for more than five

---40---

occasions in a year shall be liable for cancellation of his registration.

Explanation:— 'Officer', for the purposes of this section, means the Commissioner appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.]

[100][**58A. Penalty for non-issuance of tax invoice, sale bill or cash memorandum.—** (1)Any officer who during the course of any inspection or search of any business place, building, godown or any other place, or while checking of goods under transport or verification of the bills at any place, finds that the dealer has not issued a sale bill or a tax invoice or cash memorandum in respect of any sale, in violation of section 11, he shall, without prejudice to any other provisions of the Act, be liable to pay by way of penalty, an amount not exceeding twice the amount of tax evaded or sought to be evaded or one thousand rupees whichever is

higher, for the first offence and an amount not exceeding thrice the amount of net tax payable by the person or two thousand rupees whichever is higher for every subsequent offences.

(2)A dealer who commits the offence under sub-section (1) for more than ten occasions in a year shall be liable for cancellation of his registration.

Explanation:— 'Officer', for the purpose of this section, means the Commissioner appointed under this Act or any other officer not below the rank of Assistant Commercial Tax Officer specifically authorised by the Commissioner for this purpose.]

59.Penalty in relation to false or misleading statements.— Where a person without reasonable cause,—

(a)makes a statement to a taxation officer or to any other authorized officer, that is false or misleading in a material particular; or

(b)omits from a statement made to a taxation officer or such other authorized officer any matter or thing without which the statement is misleading in a material particular, and the tax properly payable by the person exceeds the tax that would be payable if the person were assessed on the basis that the statement is true;

the person is liable for penalty of rupees one thousand or equal to double the amount of the excess tax so payable, whichever is higher.

60.Refund of Penalty in case of Prosecution.— (1) No penalty shall be payable under section 54, 58, 59 where the person has been convicted to offence under section 44, 48 or 50 respectively in respect of the same act or omission.

(2) Penalty under section 54, 58, 59 has been paid and the Commissioner institutes prosecution proceedings under section 44, 48 or 50 respectively in respect of the same act or omission, the Commissioner shall refund the amount of penalty paid and that penalty shall not become payable unless and until the prosecution is withdrawn.

61.Power to Summon Witness and Production of Records, etc.— (1) The Commissioner or the assessing, appellate or revising authority, for securing the attendance of any person or for production of any document, shall have all powers conferred on a civil court under the provisions of the Civil Procedure Code, 1908 (Central Act 5 of 1908), for securing the attendance witness or production of documents which include the powers to issue summons and to examine such persons on oath and affirmation.

(2)No suit or other proceedings shall be entertained by any court except as expressly provided under this Act to set aside or modify any assessment or other proceedings made under this Act and no such court can question the validity of any assessment or levy of penalty or interest or shall grant any stay on the continuation of the proceedings under the

Act or for recovery of any amount due under the Act.

(3)No suit or other proceedings shall be instituted against the Government or any officer of the Government for anything which is in good faith done or purported to be done under the provisions of the Act.

62.Rounding off the Tax, etc.— The amount of tax, penalty, interest, composition money, fine or any other sum payable, and the amount of set off or refund due under the provisions of this Act or rules, shall be rounded off to the nearest rupee when a part of a rupee is fifty paise or more and if such part is less than fifty paise, it shall be ignored:

Provided that, nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act.

CHAPTER VIII

63.Special Mode of Recovery.— Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer or person at his last address known to the Commissioner, require—

(a)any person from whom any amount of money is due, or may become due or to a dealer or person on whom a notice has been served under sub-section (6) of section 29, or, who has admitted to any liability by filing a return or revised return but has not discharged such liability; or

(b)any person who holds or may subsequently hold money for or on account of such dealer or person,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax, penalty, interest and sum forfeited under this Act, or the whole of the money when it is equal to or less than that amount:

Explanation:— For the purposes of this section, the amount of money due to a dealer from, or money held for or on account of a dealer, by any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such dealer to such person.

[101]**[64. Special powers for recovery of tax.—** (1) Any tax assessed, or any other amount due under this Act from any dealer or any other person may, without prejudice to any other mode of collection be recovered:—

(a)as if it were an arrears of land revenue; or

(b)by attachment and sale of any property of such dealer or any other person by the officer appointed under sub-section (2) of section 13, in accordance with the rules as may be prescribed.

(2) The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Assistant Commercial Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty or any other amount due from any dealer or person under this Act, the powers of a Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as arrears of land revenue.]

65.Provisional Attachment to Protect Revenue in certain cases.— (l) If, during the course of inquiry in any proceedings including proceedings related to recovery of any amount due, in respect of any person or dealer or during any inspection or search in

---42---

relation, to the business of any person or dealer under this Act, the Commissioner is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, then he may, notwithstanding anything contained in any law for the time being in force or any contract to the contrary, attach provisionally by notice in writing any money due or which may become due to such person or dealer from any other person or any money which any person holds or may subsequently hold for or on account of such person or dealer:

Provided that, the Commissioner may, by an order, revoke such notice if the dealer furnishes, to the Commissioner, in such time, such security, for such period, as may be specified in the order.

(2)Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of service of the notice issued under sub-section (1):

Provided that, the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he may think fit, so however that, the total period of extension shall not in any case exceed two years.

(3)The powers under this section shall be exercised by the Commissioner himself or the Additional Commissioner having jurisdiction over the area under this Act.

(4)Where a notice under sub-section (1) is served upon any person provisionally attaching any money, then, such person shall be personally liable, so long as the attachment notice is not revoked or has not ceased to have effect, to pay to the Commissioner, the amount of money so attached.

66.Liability under this Act to be the First Charge.— Notwithstanding anything contained in any contract to the contrary but subject to any provision regarding creation of first charge in any Central Act for the time being in force, any amount of tax, penalty, interest, sum forfeited, fine or any other sum, payable by a dealer or any other person under this Act, shall be the first charge on the property of the dealer or, as the case may be, person.

67.Transfer to Defraud Revenue Void.— (1) Where, during the pendency of any proceeding under this Act or after the completion thereof, any dealer liable to pay tax or any other sum payable under this Act, the total amount of which exceeds rupees twenty five thousand, creates a charge on, or parts with the possession by any mode of transfer whatsoever including sale, mortgage, gift or exchange of any of the assets of his business valued at rupees ten thousand or more in favour of any other person, then, notwithstanding anything contained in any Act or contract to the contrary such charge or transfer shall be void as against any claim in respect of any tax or other sum payable by the dealer as a result of the completion of such proceeding or otherwise:

Provided that, such charge or transfer shall not be void if made for adequate consideration and without notice of the pendency of the proceeding.

(2)Where any person liable to pay tax or other sum payable under this Act has, during the pendency of any proceeding under this Act or after completion thereof, created a charge on or parted with possession by any mode of transfer including sale, mortgage, gift or exchange of any of his assets in favour of any other person and the Commissioner is of the opinion that such charge or transfer becomes void under sub-section (1), then the Commissioner shall issue a notice and hold enquiry and decide whether the charge or transfer became void under sub-section (1).

(3)If, after holding such enquiry the Commissioner comes to a conclusion that the charge or transfer is void, he shall make an order declaring such charge or transfer to be void for the purposes of this Act.

Explanation:— In this section, "assets" includes land, building, machinery, plant, shares, securities and fixed deposits in banks, to the extent to which any of the assets aforesaid does not form part of the stock-in-trade of the business of the assessee.

CHAPTER IX

68.Applicability of all the Provisions of this Act or any earlier Law to Person Liable to Pay Tax under this Act.— Where in respect of any tax including any penalty, interest and amount forfeited due from a dealer or person under this Act or under any earlier law, any other person is liable for the payment thereof, all the relevant provisions of this Act or, as the case may be, of the earlier law, shall in respect of such liability apply to such person also, as if he were the dealer himself.

69.Instructions to Sub-Ordinate Authorities.— (1) The Government and the Commissioner may, from time to time, issue such orders, instructions and directions to all officers and persons appointed under this Act as they may deem fit for the administration of

this Act, and all such officers and persons shall observe and follow such orders, instructions and directions issued by the Government and the Commissioner.

(2)No orders, instructions or directions shall be issued under sub-section (1) which interfere with the discretion of any Appellate Authority in the execution of its appellate functions.

(3)Without prejudice to the generality of the foregoing power, the Commissioner, may, on his own motion or on an application by a registered dealer liable to pay tax under this Act, if he considers it necessary or expedient so to do for the purpose of maintaining uniformity in the work of assessment and collection of revenue, clarify the rate of tax payable under this Act in respect of goods liable to tax under the Act, and all officers and such persons appointed under this Act shall observe and follow such clarification.

(4)No such application under sub-section (3) shall be entertained unless it is accompanied by proof of payment of such fee in such manner, as may be prescribed.

(5)All officers and persons appointed under this Act shall observe and follow such administrative instructions as maybe issued to him for his guidance by the Additional Commissioner or by the Assistant Commissioner within whose jurisdiction he performs his functions.

[102][**69A. Power of Government to extend time limit in special circumstances.—** (1) Notwithstanding anything contained in this Act, the Government may, by notification, extend the time limit specified in, or prescribed or notified, under this Act in respect of actions which cannot be completed or complied with, due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression "force majeure" means war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act]

CHAPTER X

70.Accounts to be audited in certain Cases.— [103][(1) Every dealer liable to pay tax shall, if his gross turnover of sales exceed rupees one crore in any year, or in any other case, if the amount of Input Tax credit claimed by him in any year exceeds rupees ten lacs, get his accounts in respect of such year audited by an accountant by such date and in such manner as may be prescribed and furnish within the prescribed period the report of such audit in the prescribed

form duly verified and signed by such accountant and

setting forth such particulars and certificates as may be prescribed.]

104[(1A) Notwithstanding anything contained in sub-section (1), every dealer liable to pay tax, other than the one dealing in any of the goods, namely, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption, shall, if his gross turnover of sales for the period commencing from the first day of the respective financial year till the end of the day immediately before commencement of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), exceeds rupees twenty five lakh, or in any other case, if the amount of input tax credit claimed by him during the said period exceeds rupees three lakh, get his accounts in respect of that period audited by an accountant by such date and in such manner as may be prescribed and furnish the report of such audit duly verified and signed by such accountant setting forth such particulars and certificates, in such form and within such period, as may be prescribed:

Provided that except in case of oil marketing company, the turnover of goods listed in

Schedule 'D' and Schedule 'G' shall not be included in the gross turnover of sales specified above.]

(2) For the purposes of this section, "Accountant" means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949).

105 [(3) If any dealer liable to get his accounts audited under sub-section (1) fails to furnish a copy of such report within the period prescribed, the Commissioner shall, impose on him, in addition to any tax payable, a penalty of rupees one thousand plus rupees one hundred per day during the first sixty days of default and rupees two hundred fifty per day thereafter, subject to a maximum of rupees one lac cumulatively.]

106 [(4) Notwithstanding anything contained in sub-section (3), the Commissioner, upon an application from the dealer and subject to such rules as may be prescribed, remits the whole or any part of the penalty imposed on such defaulting dealer.]

71.Assessment Proceedings, etc., not to be invalid on certain grounds.— (1) No return, assessment (including supervision, appeal and rectification), notice, summons or other proceedings furnished, made or issued or taken or purported to have been furnished, made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return, assessment, notice, summons or other proceedings, if such return, assessment, notice, summons or other proceedings are in substance and effect in conformity with or according to the intent, purposes and requirements of this Act.

(2)The service of any notice, order or communication shall not be called in question if the said notice, order or communication, as the case may be, has already been acted upon by the dealer or person to whom it is issued or which service has not been called in question at or in the earliest proceedings commenced, continued or finalized pursuant to such notice, order or communication.

(3)No order, including an order of assessment, supervision, revision or rectification passed under the provisions of this Act shall be invalid merely on the ground that the action could also have been taken by any other authority under any other provisions of this Act.

72.Accounts to be maintained by Dealers.— (1) Every person registered under this Act and every dealer or other person liable to get himself registered under this Act shall keep and maintain true and correct accounts and such other records, as may be specified,

by the Commissioner, by notification, in the principal place of business in the State.

(2) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer or by notification direct any class of dealers to maintain accounts and records showing the details regarding their purchases, sales or deliveries of goods in such form and in such manner as may be specified by him.

73.Production, Inspection of Accounts and Documents and Search of Premises.— (1)The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information relating to stocks of goods, sale, purchase and delivery of goods or to payments made or received by the dealer, or any other information relating to his business as may be necessary for the purposes of this Act.

(2)All accounts, registers and documents relating to stocks of goods, purchase, sale and delivery of goods, payments made or received by any dealer, and all goods and cash kept in any place of business of any dealer, shall, at all reasonable time, be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of the goods and cash found as appear to him necessary for the purposes of this Act.

(3)If the Commissioner has reason to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for a period not exceeding six months or for further period up to six months as may be extended by order in writing.

(4)For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any dealer or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any account, registers or documents of his business or stocks of goods relating to his business.

(5)Where any books of accounts, other documents, money or goods are found in the possession or control of any person in the course of any search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents, money or goods belong to such person.

74.Cross-Checking of Transactions.— (1) With a view to preventing evasion of tax and ensuring proper compliance with the provisions of this Act, the Commissioner may, from time to time, collect information regarding sales and purchases effected by any class of dealers and cause any of such transactions of sale and purchase to be cross-checked.

(2)For this purpose, the Commissioner may, from time to time, by notification in the Official Gazette require any class of dealers to furnish such information, details and particulars as maybe specified therein regarding the transactions of sales and purchases effected by them during the period mentioned in the said notification to such authority and by such date as may be specified.

(3)The Commissioner shall cause any of such transactions to be cross-checked by reference to the books of accounts of the purchasing and selling dealers. For this purpose, the Commissioner shall, so far as he may, send an intimation in writing to the dealer whose books of accounts are required to be verified for the purpose of cross-checking, stating therein the details of the transactions proposed to be cross-checked and the time and date on which any officer or person duly authorized to cross check the transaction

---46---

will visit the place where the books of accounts are ordinarily kept by the dealer.

75.Establishment of Check Posts for Inspection of Goods in Transit.— (1) The Government may, with a view to prevent or check avoidance or evasion of tax, by notification in the Official Gazette, direct establishment of the check post or barrier at such places as may be specified in the notification and every officer who exercise powers and discharges his duties at such check post by way of inspection of documents produced and goods being moved, shall be in-charge of such check post or barrier.

(2)The driver or person in charge of vehicle or carrier of goods in movement shall:—

(a)carry with him the records of the goods including “Challan”, bills of sale or dispatch memos and prescribed declaration form or way bill duly filled in and signed by the consignor of goods carried;

(b)stop the vehicle or carrier at every check post set up under sub-section (1) or at any other place as desired by an officer authorized by the Commissioner in this behalf;

(c)produce all the documents relating to the goods before the officer-in-charge of the check-post or the authorized officer;

(d)give all the information in his possession relating to the goods;

(e)allow the inspection of the goods and search of the vehicle by the officer-in- -charge of the check post or any authorized officer.

(3)Where any goods are in movement within the territory of the State of Goa, an officer empowered by the Government in this behalf may stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place within his jurisdiction and provisions of sub-section (2) shall mutatis mutandis apply.

(4)Where any goods in movement are without documents, or are not supported by documents as referred to in sub-section (2), or documents produced appear to be false or forged, the officer-in-charge of the check post or the officer empowered under sub- section (3), may—

(a)direct the driver or the person in charge of the vehicle or carrier of the goods not to part with the goods in any manner including by transporting or re booking, till a verification is done or an enquiry is made, which shall not take more than seven days;

(b)seize the goods for reasons to be recorded in writing and shall give receipt of the goods seized to the person from whose possession or control they are seized.

(5)The officer-in-charge of the check post or the officer empowered under sub-section (3), after having given the person in charge of the goods a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall, impose, for possession or movement of goods, whether seized or not, in violation of the provisions of clause (a) of sub-section (2) or for submission of false or forged documents, a penalty, equal to twice the amount of the tax leviable on such goods or twenty per cent. of the value of goods, whichever is higher.

(6)During the pendency of the proceeding under sub-section (5) if any one prays for being impleaded as a party to the case on the ground of involvement of his interest therein, the said officer-in-charge of the check post or the empowered officer, on being satisfied, may permit him to be included as a party to the case; and thereafter, all provisions of this section shall mutatis mutandis apply to him.

(7)The officer-in-charge of the check post or the officer empowered under sub-section (3) may release the goods to the owner of the goods or to any person duly authorized by

such owner, on payment of the penalty imposed under sub-section (5).

(8)Where the driver or person in charge of the vehicle or the carrier is found guilty of violation of the provisions of sub-section (2), the officer-in-charge of the check post or the officer empowered under sub-section (3) may detain such vehicle or carrier and after affording an opportunity of being heard to such driver or person in charge of the vehicle or the carrier, may impose a penalty on him as provided under sub-section (5).

(9)Where a transporter, while transporting goods, is found to be in collusion with dealer to avoid or evade tax, the officer-in-charge of the check post or the officer empowered under sub-section (3), shall detain the vehicle or carrier of such transporter and after affording him an opportunity of being heard and with prior approval in writing of the Commissioner may confiscate such vehicle or carrier.

CHAPTER XI

76.Survey.— (1) With a view to identifying dealers who are liable to pay tax under this Act, but have remained unregistered, the Commissioner shall, from time to time, cause a survey of unregistered dealers to be taken.

(2)For the purposes of the survey, the Commissioner may, by general or special notice, require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.

(3)For the purposes of survey, the Commissioner may, call for details and particulars regarding the services provided by public utilities and financial institutions including banking

companies which he is of the opinion will be relevant and useful for the purposes of the survey. He may, from time to time, cause the results of the survey to be published in any manner that he thinks fit, so however as not to disclose or indicate the identify of any particular unregistered dealer identified during the survey.

(4)The Commissioner may, for the purposes of the survey, enter any place where a person is engaged in business but is unregistered or has not applied for grant of a certificate of registration, whether such place be the principal place of business or not of such business and require any proprietor, employee or any other person who may at that time and place be attending in any manner to or helping in the business,—

(i)to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place;

(ii)to afford him the necessary facility to check or verify the cash, stock or other valuable article or thing which may be found therein; and

(iii)to furnish such information as he may require as to any matter which may be useful for, or relevant to, any proceedings under this Act.

Explanation:— For the purposes of this sub-section, a place where a person is engaged in business will also include any other place in which the person engaged in business or the said employee or other person attending or helping in business states that any of the books of accounts or other documents or any part of the cash, stock or other valuable article or thing relating to the business are or is kept.

(5)The Commissioner shall enter the place where the person is carrying on business only during the hours at which such place is open for business and in case of the said any other place only after sunrise and before sunset. The Commissioner may make or cause to be made extracts or copies from books of accounts and other documents inspected by

him, make an inventory of any cash, stock or other valuable article or thing checked or verified by him, and record the statement of any person which may be useful for, or relevant to, any proceeding under this Act.

(6)The Commissioner, in exercise of the powers under this section, shall, on no account, remove or cause to be removed from the place where he has entered, any books of accounts other documents or any cash, stock or other valuable article or thing.

[107][(7) The Government may, by notification formulate a scheme for monetary reward or incentives to employees or public towards their input or action which helps the Government to earn revenue on account of unearthed concealed revenue or for collection of amount towards penalty.]

77.Automation.— (1) The Government shall endeavour to introduce and establish an automated data processing system for implementing the purposes of the Act and for incidental and allied matters.

(2) In order to make effective the said system, the Government may, from time to time, make regulations for regulating the interactions between the dealers, authorities appointed or constituted under the Act and the Government treasury, Central Government or other State Governments and Union territories.

78.Power to collect Statistics.— (1) If the Commissioner considers that for the purposes of better administration of this Act it is necessary so to do, he may, by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection to this Act.

(2)Upon such direction being made, the Commissioner or any person or persons authorized by him in this behalf may, by notification in the Official Gazette; and if found necessary by notice in any newspapers or in such other manner as in the opinion of the Commissioner or the said person, is best calculated to bring the notice to the attention of dealers and other person or persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The

form in which, the persons to whom, or the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

(3)Without prejudice to the generality of the foregoing provisions, the Government may by rules provide that every registered dealer or, as the case may be, any class of registered dealers shall furnish, in addition to any other returns provided for elsewhere, an annual return in such form, by such date and to such authority as may be prescribed and different provisions may be made for different classes of registered dealers.

79.Disclosure of Information by a Public Servant.— (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceeding before a Criminal Court), or in any record of any assessment proceeding, or in any proceeding relating to the recovery of a demand, shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872 (Central Act 1 of 1872), no court shall save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2)If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment, which may extend to six months or with fine or with both:

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Government.

(3)Nothing contained in this section shall apply to the disclosure of,—

(a)any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code, 1960 (Central Act 45 of 1860) or the Prevention of Corruption Act, 1988 (Central Act 49 of 1988), or this Act, or any other law for the time being in force; or

(b)any such particulars to the Government or to any person acting in the execution of this Act or to any person for the purposes of this Act; or

(c)any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(d)any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e)any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

(f)any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the 108[Commercial Tax Department] or to any person or persons appointed as Commissioner under the Public Servants (Inquiries) Act, 1850 (Central Act 37 of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution, when exercising its functions in relation to any matter arising out of such inquiry; or

(g)such facts to an officer of the Central Government or any State Government or Union territory as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or

(h)any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (Central Act 2 of 1899), to impound an insufficiently stamped document; or

(i)any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with sales tax proceedings against a legal practitioner, sales tax practitioner or Chartered Accountant, Cost Accountant, to the authority, if any, empowered to take disciplinary action against members practising the profession of a legal practitioner, sales tax practitioner or Chartered Accountant, Cost Accountant, as the case may be; or

(j)any such particulars to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorized under sub-section (2) of section 78 as may be necessary for enabling the Director or such person or persons to carry on their official duties.

(k)any such particulars to an officer of the Central Government or any State Government or Union territory as may be necessary for the administration of any law in force in any part or the whole of India.

---50---

80.Disclosure of Information required under Section 79 and failure to furnish Information or Return under that Section.— (1) No information of any individual return or part thereof, with respect to any matter given for the purposes of section 79 shall without the previous consent in writing of the owner for the time being or his authorized agent be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2)Except for the purposes of prosecution under this Act or any other Act, no person who is not engaged in the collection of statistics under this Act or of compilation or computerization thereof for the purposes of administration of this Act, shall be permitted to see or have access to any information of any individual return referred to in this section.

(3)If any person required to furnish any information or return under section 78,—

(a)wilfully refuses or without lawful excuse neglects to furnish such information or return as may be by that section be required; or

(b)wilfully furnishes or causes to be furnished any information or return which he knows to be incorrect or false, he shall on conviction be punished with fine which may extend to one thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues.

(4)If any person engaged in connection with the collection of statistics under section 78 or compilations or computerization thereof wilfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under any other Act, he shall on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.

(5)Nothing in this section will apply to publication of any information relating to a class of dealers or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

81.Publication and Disclosure of Information regarding Dealers and Other Persons in Public Interest.— (1) Notwithstanding anything contained in section 79 and 80, if the Government is of the opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any other particulars relating to any proceedings under this Act in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or interest levied or any conviction for any offence connected with any proceeding under this Act, until the time for presenting an appeal to the appropriate appellate

authority has expired without an appeal having been presented or the appeal, if presented has been disposed of.

Explanation:— In the case of a firm, company or other association of persons, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also be published or disclosed, if, in the opinion of the Government, the circumstances of the case justify it.

CHAPTER XII

82.Appearance before any authority in proceedings.— (1) Any person, who is entitled or required to attend before any authority including the Tribunal in connection with any proceeding under this Act, may be represented—

(a)by a relative or a person regularly employed by him; or

(b)by a legal practitioner, Chartered Accountant or Cost Accountant or Company Secretary who is not disqualified by or under sub-section (2); or

(c)by a [109][Commercial tax practitioner] who possesses the prescribed qualifications and on payment of prescribed fees, and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2); or

(d)any person who, immediately before the commencement of this Act was a sales tax practitioner under any earlier law, only if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or [110][commercial tax practitioner or sales tax practitioner is authorized] by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings.

(2)The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify for such period as is stated in the order from attending before any such authority, any legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or [111][Commercial tax practitioner]

(i)who has been removed or dismissed from Government service; or

(ii)who being a [112][Commercial tax practitioner], a legal practitioner or a Chartered Accountant, Cost Accountant, Company Secretary is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.

(3)No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4)Any person against whom any order of disqualification is made under this section may, within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified.

(5)The order of the Commissioner shall not take effect until one month of the making thereof or when an appeal is preferred until the appeal is decided.

(6)The Commissioner may, at any time, suo-motu or on an application made to him in this behalf, revoke or modify any order made against a person under sub-section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

83.Power to make Rules.— (1) The Government may, by notification in the Official Gazette make rules for carrying out the purposes of this Act.

(2)Without prejudice to any power to make rules contained elsewhere in this Act, the Government may make rules generally to carry out the purposes of this Act; and such rules may include rules for levy of fees for any of the purposes of this Act.

(3)In making any rules the Government may direct that a breach thereof shall be punishable with fine not exceeding five thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the

---52---

continuance of the offence.

(4)Every rule made under this section shall be laid as soon as may be after it is made on the table of Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees that the rule should not be made and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

84.Declaration of Stock of Goods held on the appointed Day.— The Commissioner may by notification in the Official Gazette, require that any class of registered dealers as may be specified in the notification declare such details regarding the stock of goods held by them on the day immediately preceding the appointed day in such manner and within such period and with such particulars and to such authority, as he may notify in this behalf.

85.Bar to certain Proceedings.— (1) No order passed or proceedings taken under this Act or rules or notification by any authority appointed or constituted under this Act, shall be called in question in any Court, and save as is provided by section 38, no appeal shall lie against any such order.

(2) No appeal shall lie against—

(i)any notice issued under this Act, rules or notifications; or

(ii)any order issued on an application for installment; or

(iii)an order pertaining to the seizure or retention of books of accounts, registers and other documents; or

(iv)an order sanctioning prosecution under this Act.

86.Repeals.— The Goa Sales Tax Act, 1964 (Act 4 of 1964), is hereby repealed.

87.Savings.— (1) Notwithstanding the repeal by section 86 of the law referred to therein,—

(a)that law (including earlier law continued in force under any provisions thereof), and all rules, regulations, orders, notifications, forms, certificates and notices issued under that law and in force immediately before the appointed day shall subject to the other provisions of this Act, in so much as they apply, continue to have effect for the purposes of the levy, assessment, reassessment, appeal, revision, rectification, reference, payment and recovery, collection, refund or set off of any tax, exemption from payment of tax, the imposition of any penalty, or of interest or forfeiture of any sum, which levy, assessment, reassessment, appeal, revision, rectification, reference, payment and recovery, collection, refund, set off, exemption, penalty, interest or forfeiture of any sum relates to any period ending before the appointed day, or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid and whether or not the tax, penalty, interest or sum forfeited, if any, in relation to such proceedings is paid before or after the appointed day.

(b)(i) any registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), in so far as the liability to tax under sub-section (1) of section 3 of this Act exists, be deemed to be the certificate of registration issued under this Act, and

---53---

accordingly the dealer holding such registration certificate immediately before the appointed day, shall until the certificate is duly cancelled, be deemed to be a dealer liable to pay tax under this Act and to be a registered dealer under this Act and all the provisions of this Act will apply to him as they apply to a dealer liable to pay tax under this Act.

(ii) any certificate of registration issued to any dealer and valid on the day immediately preceding the appointed day, issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), shall notwithstanding that the dealer is not liable to pay tax under section 3 of this Act be deemed to be the certificate of registration issued under this Act until it is duly cancelled in accordance with the provisions of this Act and such dealer shall continue to be liable to pay tax under this Act and be deemed to be a registered dealer till such cancellation and all the provisions of this Act will apply to him as they apply to a dealer liable to pay tax under this Act;

(c)any person appointed as the Commissioner, Additional Commissioner or Assistant Commissioner, or any person appointed to assist the Commissioner, under the repealed Act and continuing in the office immediately before the appointed day, shall, on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Additional Commissioner or Assistant Commissioner or ceases to be the person appointed to assist the Commissioner;

(d)Nothing in this Act or the Rules made thereunder shall be deemed to impose, or authorize the imposition of a tax on any sale or on any goods when such sale or purchase take place—

(i)in the course of inter-state trade or commerce;

(ii)outside Goa; or

(iii)in the course of import of the goods into, [113][or export of the goods out of], the territory of India.

Explanation:— Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall apply for determining whether or not a particular sale or purchase take place in the manner indicated in clause (i), clause (ii) or clause (iii).

88.Construction of References in any Repealed Law to Officers, Authorities, etc.— Any reference in any provision of any law now repealed by this Act to an officer, authority or Tribunal shall for the purpose of carrying into effect the provisions contained in section 87 be construed as reference to the corresponding officer, authority or Tribunal appointed or constituted by or under this Act; and if any question arises as to who such corresponding officer, authority or Tribunal is, the decision of the Government thereon shall be final.

89.The Goa Sales Tax Deferment-turn-net present value compulsory payment scheme, [114][2003].— (1) Notwithstanding anything contained in this Act, Rules or Notifications, but subject to such conditions as the Government may by general or special order in Official Gazette, specify, where the dealer to whom the benefit under the Goa Sales Tax Deferment-Cum-Net Present Value Compulsory Payment Scheme, [115][2003] has been granted and when respective Net Present Value as provided in the said Scheme has been deposited in accordance with the provision of this Act or earlier law or rules made thereunder, the balance amount of net tax payable/output tax payable, shall be deemed to have been paid.

(2) The Government may modify the Goa Sales Tax Deferment-Cum-Net Present Value Compulsory Payment Scheme, [116][2003] or replace it by a new scheme as the

---54---

circumstances may require and in that eventuality of modifying or replacing the said scheme, the benefit conferred on the eligible unit shall continue unless such eligible units opt to be out of the Scheme.

[117][**89A. Incentive Scheme to Industry.—** (1) Notwithstanding anything contained in this Act or the Rules or notifications, issued thereunder, the Government may frame Scheme under this Act to grant some incentives to the Industrial units in the State;

(2)The Scheme framed by the Government under this sub-section (1) shall, as soon as may be after it is framed, be laid before the Legislative Assembly of Goa while it is in session for a total period of not less than fourteen days, which may be comprised in one session or two or more successive sessions, and shall, unless some later date is appointed, take effect from the date of its publication in the Official Gazette subject to such modification or annulment as the Legislative Assembly of Goa may, during the said period, agree to make, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.]

90.Removal of difficulties.— If any difficulty arises in giving effect to the provisions of this Act, including the provisions contained in section 87, the Government may, by general or special order, do anything not inconsistent with this Act which appears to it to be necessary or expedient for the purpose of removing the difficulty. In particular and without prejudice to the generality of the foregoing power any such order may provide for the adaptations or modifications subject to which any earlier law shall apply in relation to the proceedings in respect of the year ending on the 31st day of March of the year preceding the year in which this Act is enforced:

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

SCHEDULE 'A'

[*See* clause (a) of sub-section (1) of section 5]

Goods liable for Output Tax at the rate of 1%

Sr. No.	Name of the Commodity
(1)	Articles of Gold, Silver and precious metals including Jewellery made from gold, silver and precious metals.
(2)	Gold, Silver and other precious metals.
(3)	Precious Stones.

SCHEDULE 'B'

[*See* clause (b) of sub-section (1) of section 5]

Goods liable for Output Tax at the rate of 4%

Sr. No.	Name of the Commodity
(1)	Acids.
118(1A)	Agate.
(2)	Agricultural implements not operated manually or not driven by animal.
(3)	All equipments for communications, such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.), etc.
(4)	119[All intangible goods or goods of incorporeal nature like copyright, patent, rep license, Exim scrips, SIL licenses, trade marks, import licenses, export permits or licenses or quota, software package, credit of duty entitlement pass book, technical know-how, good will, designs registered under the Designs Act, 2000 (Central Act 16 of 2000), sim card used in Mobile phones and franchise, that is to say, an agreement by which the franchise is granted representational right to sell or

	manufacture goods or to provide service or undertake any process identified or associated with the franchise, whether or not a trade mark, service mark, trade name or logo or any symbol , as the case may be.].
(5)	All kinds of bricks including fly ash bricks, refractory bricks and ashphaltic roofing, earthen tiles.
120 (5A)	All processed fruit, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)
(6)	All types of yarn other than cotton and silk yarn in hank and sewing thread.
(7)	Aluminium conductor steel reinforced (A.C.S.R.).
(8)	121[All utensils including pressure cookers/pans except utensils made of precious metal]
(9)	Aluminium, aluminium alloys, their products (including extrusions) not elsewhere mentioned in this schedule or in any other schedule.
122 (9A)	Animal shoenails
(10)	Arecanut, arecanut powder and betel nut.
(11)	123[Articles made of rolled gold, imitation gold and imitation jewellery]
(12)	Artificial silk yarn, polyester fibre yarn and staple fibre yarn.
(13)	Bagasse.
(14)	Bamboo.
(15)	Basic chromium sulphate, sodium bichromate, bleaches liquid.
(16)	Bearings.
124(16A)	Bed–sheet, pillow covers, sofa covers and other made-ups including curtains.
125(16B)	Beehive
(17)	Beedi leaves.
(18)	Beltings.
(19)	126[omitted]
(20)	127Bitumen/coal tar.
128(20A)	Biscuits, toast, cake and pastries/savories manufactured and sold within the State.
129(20B)	Bio-mass briquettes.
130(20C)	Buckets made of iron and steel, aluminium, plastic or other materials (except of precious metals)
(21)	Bone meal.
(22)	Bulk drugs.
(23)	Capital goods subject to production of prescribed declaration.
131(23A)	Candles.
132(23B)	Cart driven by animals.
(24)	133Cashew kernels and raw cashew seeds.
(25)	134Castings of all metals.
(26)	Castor oil.
(27)	135Centrifugal and mono-bloc submersible pump sets and parts thereof.
136(27A)	Omitted
(28)	137Chemicalfertilizers, Bio-fertilizersandMicronutrients, alsoplantgrowth promoters and regulators, herbicides, rodenticides, insecticides, weedicides and pesticides,
(29)	138 [Clay including fine china clay and ball clay].
(30)	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.
(31)	Coir products excluding coir mattresses.

[139](31A)	Combs.
[140](31B)	Office stationery including computer stationery
[141](31C)	Cheese, Cottage Cheese (Paneer), Butter and Margarine
(32)	Cotton and cotton waste.
[142](32A)	Omitted
(33)	Crucibles.
[143](33A)	Cups and glasses of paper, plastics and thermocol

(34)	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
(35)	[144][Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade.]
(36)	Dyes, that is to say, (i) Acid dyes (ii) Alizarin dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule.
(37)	[145][Edible oils and oil cake.]
(38)	Electrodes (Welding).
(39)	Embroidery or zari articles, that is to say, (i) imi (ii) zari (iii) kasab (iv) saima (v) dabka (vi) chumki (vii) gota (viii) sitara (ix) naqsi (x) kora (xi) glass beads (xii) badla (xiii) gizal (xiv) embroidery machines (xv) embroidery needles.
(40)	[146][omitted]
(41)	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc and extrusions of those.
[147](41A)	Feeding bottles and nipples
(42)	Fibres of all types and fibre waste excluding coconut fibre.
(43)	[148][Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker and fly ash.]
(44)	Fried grams (roasted grams).
(45)	[149][Omitted]
(46)	Hand pumps and spare parts.
[150](46A)	Handicrafts
(47)	Herb, bark, dry plants, dry root, commonly known as jari booti and dry flower.
[151](47A)	Hing (Asafoetida)
[152](47B)	Honey
(48)	[153][Hose pipes and fittings thereof].
(49)	Hosiery goods.
(50)	Ice.
(51)	[154][Incense sticks commonly known as agarbatti, dhupkathi, dhupbati, dhoop, sambrani or lobhana and camphor].
(52)	Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).
(53)	[155][Industrial inputs and packing materials as may be notified, subject to the production of declaration as prescribed].
[156](53A)	Insulators.
[157](54)	IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cell phones and parts/components thereof, DVD and CD.
(55)	Kerosene oil sold through PDS.
[158](55A)	Kattha
[159](55B)	Kerosene lamp/lantern, petromax, glass chimney.
(56)	Khandsari.
[160] (56A)	Khoya/ Khoa
[161] (56B)	[omitted]
[162] (56C)	Kites
(57)	Knitting wool.
[163] (57A)	Kutto Atta.

(58)	Lignite.
(59)	Lime; lime stone, products of lime, dolomite, and other white washing materials not elsewhere mentioned in this schedule or in any other schedule.
(60)	164[Linear alkyl benezene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.]
(61)	Metals, alloys, metal powders including metal paste of all types and grades and metal scrap other than those falling under declared goods.
165 (61A)	Medical equipment/devices and implants.
166 (61B)	[Omitted].
(62)	Mixed PVC stabilizer.
(63)	167[Napa Slabs (Rough flooring stones), Shahabad, cudappa, Tandoor, Kotah and Bajri stones].
(64)	Newars.
168 (64A)	Non-mechanised boats used by fisherman for fishing
169 (64B)	Nuts, bolts, screws and fasteners.
(65)	170[Ores and Minerals including granite boulders and metal].
(66)	Palm fatty acid.
(67)	171[Paper, newsprint and paper board].
(68)	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax.
(69)	172 [Writing instruments including pens and refills geometry boxes, colour boxes, crayons, pencils and pencil sharpeners.]
(70)	173[Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fittings thereof.].
(71)	174[Hawaii chappals and straps thereof].
(72)	175[Plastic granules, plastic powder and master batches].
176(72A)	Porridge
177(72B)	[omitted]
(73)	Printed material including diary, calendar.
(74)	Printing ink excluding toner and cartridges.
(75)	178(Omitted).
179(75A)	Processed meat, poultry and fish.
180(75B)	Puffed rice, commonly known as muri, chira, murki etc.
(76)	Pulp of bamboo, wood and paper.
(77)	181[Railway coaches, engines, wagons and parts thereof].
182(77A)	[omitted]
(78)	Readymade garments.
183(78A)	Refractory monolithic
184(78B)	[omitted]
(79)	185[Renewable energy devices and spare parts as may be notified from time to time by the Government].
186(79A)	Rice bran
187(79B)	River sand and grit
(80)	Rubber that is to say, - (a) raw rubber, latex; dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crump rubber, skimmed rubber and all other qualities and grades of latex. (b) Reclaimed rubber, all grades and qualities; (c) Synthetic rubber.
(81)	Safety matches.
188(81A)	[omitted]

(82)	Seeds other than grass, vegetables and flowers
(83)	189 [Omitted].
(84)	Ship and other water vessels.
(85)	190[Silk fabrics excluding handloom silks unless covered by Additional Excise Duty.].
191(85A)	Singhada
192(85B)	Sirali, bageshi, barroo, date leaves, baskets made of bamboo
(86)	Skimmed milk powder.
(87)	Solvent oils other than organic solvent oil.

193(87A)	Spectacles, parts and components therof, contact lens and lens cleaner.
(88)	Spices of all varieties and forms including cumin seed, aniseed, pepper, turmeric, and dry chillies.
(89)	Sports goods excluding apparels and footwear.
(90)	Starch
(91)	194 [omitted]
195(91A)	Sweetmeat (including peddas) and farsan
(92)	196[Tamarind, tamarind seeds and powder]
197(92A)	Takhti
198(92B)	Tapioca
199(92C)	200[Tea and coffee]
201(92D)	Toys excluding electronic toys
202(92E)	Tools
(93)	203[Tractors, harvesters and attachments and parts thereof including tractor tyres and tubes].
(94)	Transmission wires and towers
(95)	Umbrella except garden umbrella.
204(95A)	Unbranded and branded brooms
(96)	Vanaspati (Hydrogenated vegetable oil)
(97)	Vegetable oil including gingli oil and bran oil
205(97A)	Wet dates
206(97B)	Wooden crates
207(97C)	Water including mineral water when sold in glass bottles
98	208[omitted]
209 (99)	Writing ink
210100	211[Cooked food and non-alcoholic beverages including ice-cream, supplied by any caterers for consumption at buffet parties or supplied by industrial or factory caterers, clubs and flight caterers, etc., but other than fast food stalls, hotels and restaurants.]
212101	213[50% of the sale price of the used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling or motor vehicles].
214102	Lease rentals in respect of transfer of right to use any goods for any purpose, whether or not, for a specified period.
215103	Karnaji Oil
216104	Ready mixed concrete
217105	X-ray Films and other Diagnostic Films.
218106	Environment friendly recycled products as may be notified by the Government from
	time to time.
219107	[Condemned vehicles and/or vehicles sold re-sold out of fixed assets of business]
220108	Nylon Ropes-(HSN 5607 50 40)
221109	Plant and Machinery
222110	[Automatic Teller Machine with payment and/ or depository function]
223111	Bags made of paper or plasticincluding carry–bags usedin wrapping or packing consumer goods, (HSN 4819.30.00, 4819.40.00 and 3923.20.00)
224112	Photographic paper and chemicals (HSN 3703.00.00 and 3707.00.00)

---59---

225113	Plastic tarpaulin and HDPE fabrics
226114	Vermicelli
227115	Baking Yeast
228116	Wooden logs and sawn timber, excluding mouldings and any articles made of timber
229117	Dry Fruits

SCHEDULE 'C'

[*See* clause (c) of sub-section (1) of section 5]

Sr. No.	Name of the Commodity	Rate of tax
(1)	(2)	(3)
(1)	Aviation spirit, aviation turbine fuel and A. V. Gas other than covered by entry 34 of Schedule "B".	20%
230~~[(2)~~	231~~[Country liquor as defined in the Goa Excise Duty Act, 1964~~ (Act 5 of 1964).]	~~[10%]~~
(2)	Aviation Turbine Fuel other than covered by entry (1) above.	~~8%]~~ 232[15%]
"233(3)	~~Foreign liquor and Beer as defined in Goa Excise Duty Act, 1964~~ (Act 5 of 1964). Motor spirit which is commonly known as petrol including ethanol blended petrol,- (a) Sold by public sector as well as private sector oil marketing companies to their authorized retail outlets within	234~~[20%]~~ 21.5%.".
	the State.	
235(4)	High Speed Diesel Oil (HSD).	236~~[18%]~~
	High Speed Diesel Oil (HSD)	~~22%~~"237 [17.5%]".
(5)	~~Indian made foreign liquor including Beer as defined in Goa Excise~~ Duty Act, 1964 (Act 5 of 1964). 238[Piped Natural Gas supplied by Authorized CGD entity through CGD Network;	239~~[20%]~~. 4%]
(6)	Light Diesel Oil (LDO). 240[(6) Piped Natural Gas supplied by other than CGD Network.	~~20%~~ 12.5%
(7)	~~Lotteries including online lotteries.~~ 241[Natural Gas other than covered by entries (5) and (6) above].	~~20%~~ 4%
(8)	Motor spirit which is commonly known as petrol including ethanol blended petrol.	242[15%]
(9)	Molasses.	20%
(10)	243[Naphta other than used as raw material by chemical fertilizer industry] .	20%
(11)	Rectified spirit.	20%
(12)	Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil and Liquified Petroleum Gas, Furnace oil and substitute furnace fuel including low sulphur heavy stock and Lubricating oil and grease.	20%
24413	Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre and consumer durables costing Rs.30000/- and above, per item	15%
24514	Works Contract	8%
24615	CFL Bulbs and Tubes	8%

247[Explanation:— (1) The phrase 'CGD network' used in entries against serial Nos. 5 and 6 shall mean the CGD network as defined in the regulations notified by Petroleum and Natural Gas

Regulatory Board under the Petroleum and Natural Gas Regulatory Board Act, 2006 (Act No. 19 of 2006).

(2) The phrase 'authorized CGD entity' used in entry against serial Nos. 5 shall mean 'authorized entity' as defined in clause (d) of the sub-section (1) of section 2 of the Petroleum and Natural Gas Regulatory Board (Determining Capacity of City or Local Natural Gas Distribution Network) Regulations, 2015]

SCHEDULE 'D'

[*See* clause (d) of sub-section (1) of section 5]

Goods Exempted from Tax

Sr. No.	Name of the Commodity

(1)	Agricultural implements manually operated or animal driven.
(2)	Aids and implements used by handicapped persons.
248(249(2A)3	All bangles (except those made of precious metals)
250(2B)4	Animal feed to include supplement and husk of pulses (concentrates and additives) wheat bran and de-oiled cake.
(3)5	Aquatic feed, poultry feed and cattle feed including grass, hay and straw.
(4)6	Bamboo mattings.
(5)7	Betel leaves.
251(5A)8	Bicycles, tricycles, cycle rickshaw and parts, tyres and tubes thereof.
(6)9	Bread.
(7)10	252[Books, periodicals and journals including maps, charts and globes].
253(7A)11	Carry Bags made of jute or paper;
254(7B)12	Chalk stick
(8)13	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi.
(9)14	Charcoal.
(10)15	Coarse grains other than paddy, rice and wheat.
(11)16	Condoms and contraceptives.
(12)17	Cotton and silk yarn in hank.
(13)18	Coconut fibre.
(14)19	Coconut in shell and separated kernel of coconut other than copra.
(15)20	Curd, Lassi, butter milk and separated milk.
(16)21	Earthen pot.
(17)22	Electrical energy.
255(17A)23	Exercise book, graph book and laboratory note book.
(18)24	256[Firewood except casurina and eucalyptus timber].
(19)25	257[Fishnet, fishnet fabrics including fishnet twine and ropes, fish seeds, prawn/ shrimp seed, fishing requisites other than fishing boats (mechanised and non-mechanised).
(20)26	258[Flour atta, maida, suji and besan].
(21)27	Fresh milk and pasteurized milk.
(22)28	Fresh plants, saplings and fresh flowers.
(23)29	Fresh vegetables and fruits.
259(23A)	[Omitted].
(24)30	Ginger and garlic.
260(24A)31	Goods taken under customs bond for re-export after manufacturing or otherwise.
(25)	261 [omitted]
262(25A)32	Gur and jaggery
(26)33	Human blood and blood plasma.
(27)34	263[Husk, bran of cereals and groundnut husk.]
(28)35	Indigenous handmade musical instruments.
(29)36	Idols made of clay and clay lamps.
(29A)37	Items covered by PDS (except kerosene)
264(29B)38	Kirpan

(30)39	Kumkum, bindi, alta and sindur.
265(30A)40	'Khadi' garments/goods and made-ups. *Explanation:* For the purpose of this entry 'Khadi' means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarns.
(31)41	Leaf plates and cups.
(32)42	Meat, fish, prawn, and other aquatic products when not cured or frozen; eggs and livestock and animal hair.
266(32A)43	Misry, patasha as a part of prasad.
(33)44	National flag.
(34)45	Organic manure.
(35)46	Non judicial stamp paper sold by Government Treasuries; postal items, like envelope, post card, etc., sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form.
(36)47	Paddy, rice, wheat and pulses.
267(36A)48	Papad
268(36B)	(omitted)
(37)49	Plantain leaves.
269(37A)50	Plastic footwear costing less than Rs. 200.
(38)51	Poha, murmura and lai.

[270](38A)52	Prasadam by religious institutions.
[271](38B)53	Rakhi
(39)54	Raw wool.
[272](39A)55	Religious pictures not for use as calendars.
(40)56	Semen including frozen semen.
[273](40A)57	Salt(branded or otherwise)
[274](40B)58	Sacred thread commonly known as yagnapobit.
(41)59	[275][Seeds of all types other than oil seeds]
[276](41A)60	Sewing machine, its parts and accessories.
(42)61	Silk worm laying cocoon and raw silk.
(43)62	Slate and slate pencils.
(44)63	Sugar (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
(45)64	Tender green coconut.
(46)65	Textile fabrics (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957(58 of 1957).
(47)	[277][omitted]
[278](47A)66	Unmanufactured tobacco covered under heading No. 24.01 of Chapter 24 of the First Schedule appended to the Central Excise Tariff Act, 1985 (5 of 1986) and Beedies.
(48)	[279] [Omitted].
(49)67	Water other than– (i)aerated, mineral, distilled, medicinal, tonic, battery, demineralised water; and (ii)water sold in sealed container.

(50)68	Sales effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa to the members of the Armed Forces, Civilian Personnels, paid from the Defence Estimates and to Ex-service Personnel stationed in Goa , either directly through retail outlet or through canteen stores other than liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them, television sets and antennas, television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players, video cassettes, audio cassette players and recorders, disc players and components, parts and accessories of any of them, electrical and electronic instruments, apparatus and appliances, domestic electrical appliances; motor vehicles, motor cycles, motor scooters, motorettes and three wheelers, cell phonesandpartsandcomponentsthereof;DVD,CD,DTH,partsand components thereof; Computers and parts and accessories thereof.
[281](51)	(Omitted]

[282]SCHEDULE 'E'

[*See* sub-section (1) of section 7]

Sr. No.	[283][Class of dealer]	Limit of turnover	Rate of composition
1	2	3	4
[284]1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
[285][2	Bar or Tavern which purchases all goods for resale only from Registered dealers within the State of Goa.	10 lakhs	2%]
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
3.	Hotel, restaurant, eating house, refreshment room, boarding establishment serving food and non-alcoholic beverages; other than starred category hotel, including establishment serving fast food	Rs. 80 lacs	4%
4.	Hotel including Bar and Restaurant, serving food, alcoholic and non–alcoholic beverages	Rs. 80 lacs	8%
5	Works contractor other than importer	Rs. 80 lacs	4%

6	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department	Rs. 10 lacs	Rs. 25000/- per year.

Explanation: The turnover of sales indicated against entries at Sr. No. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

SCHEDULE 'F'

[See sub-section (1) of section 11 and section 12]

TAX INVOICES, CREDIT NOTES AND DEBIT NOTES

(1)A tax invoice as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

(a)the words "tax invoice" written in a prominent place;

(b)the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;

(c)the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;

(d)the individualized serial number and the date on which the tax invoice is issued;

(e)a description of the goods of service supplied and the date on which the supply is made;

(f)the quantity or volume and the unit price of the goods supplied; and

(g)the rate and total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of tax.

286[(h) signature of the dealer or person so authorized to issue the tax invoice.]

(2)A credit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

(a)the words "credit note" in a prominent place;

(b)the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;

(c)the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;

(d)the date on which the credit note was issued;

(e)the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;

(f)a brief explanation of the circumstances giving rise to the issuing of the credit note; and

(g)Information sufficient to identify the taxable supply to which the credit note relates.

287[(h) Signature of the dealer or person so authorized to issue the credit note.]

(3)A debit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

(a)the words "debit note" in a prominent place;

(b)the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;

(c)the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;

(d)the date on which the debit note was issued;

(e)the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;

(f)a brief explanation of the circumstances giving rise to the issuing of the debit note; and

(g)information sufficient to identify the taxable supply to which the debit note relates.

288[(h) signature of the dealer or person so authorized to issue debit note.]

[289]SCHEDULE 'G'

[*See* sub-section (1) of section 9]

List of Goods on which No Input Tax Credit is admissible

Sr. No.	Name of the Commodity
(1)	(2)
(1)	Aviation spirit, Aviation turbine fuel and A. V. Gas other than covere entry 34 of Schedule 'B'.
(2)	High Speed Diesel Oil (HSD).
(3)	Light Diesel Oil (LDO).
(4)	Motor spirit which is commercially known as petrol including, ethanc blended petrol.
(5)	Furnace Oil
(6)	Any other Petroleum Products not specifically described hereinabove any of the Schedules appended hereto other than Kerosene Oil, Lique Petroleum Gas, substitute furnace fuel including low sulphur heavy stock, Naphtha an Lubricating Oil and Grease
290(7)	Lotteries including online lotteries

Secretariat Annexe, Panaji,

V. P. SHETYE,

dated 31st March, 2005.

Secretary to the Government of Goa, Law Department (Legal Affairs).

---

1. Clause omitted vide Amendment Act 14 of 2017 original clause read as follows: "agriculture" with all its grammatical variations and cognate expressions, includes horticulture, the raising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forests or rearing of seedlings or plants; **Explanation.**— For the purposes of this clause and clause (d), the expression "forest" means the forest

to which the Indian Forest Act, 1927(Central Act 16 of 1927), in its application to the State of Goa, applies;

2. Clause omitted vide Amendment Act 14 of 2017 original clause read as follows: "agriculturist" means a person who cultivates land personally, for the purpose of agriculture;

3. Substituted vide Amendment Act (7 of 2019);published in the Official Gazette Series I No. 47 (Extrordinary-3) dated 26-02-2019 the original expression read as follows "Commissioner of Commercial Taxes"

4. The words "/Sales Tax or Value Added Tax" omitted by the Amendment Act 18 of 2006.

5. Clause omitted vide Amendment Act 14 of 2017 original clause read as follows: "to cultivate personally" means to carry on any agricultural operation on one's own account,—(i) by one's own labour, or(ii) by the labour of one's family, or(iii) by servants on wages payable in cash or kind (but not in crop share), or by hired labour under one's personal supervision or the personal supervision of any member of one's family; **Explanation I:**— A widow or a minor, or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour. **Explanation II:**— In the case of a Hindu undivided family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family.

6. Substituted vide Amendment Act 12 of 2013.

7. Clause omitted vide Amendment Act 14 of 2017 original clause read as follows: "declared goods" means declared goods as defined in the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

8. Substituted vide Amendment Act 14 of 2017.Orignal provisions read as follows: "goods" means all kinds of movable property (other than newspapers) and includes livestock, all materials, commodities, grass or things attached to or forming part of the earth which are agreed to be severed before sale or under a contract of sale, and property in goods (whether as goods or in some other form) involved in the execution of works contract, lease or hire-purchase or those to be used in the fitting out, improvement or repair of movable property but does not include actionable claims, stocks, shares and securities

9. Substituted vide Amendment Act 12 of 2013.

10.Inserted by the Amendment Act 24 of 2008

11.Sub-section (1) substituted vide Amendment Act 38 of 2023. Original sub-section (1) read as follows:-
(1) Every dealer, whose turnover of all sales made during—
*(i)*the year ending on the 31st day of March of the year preceding the year in which this Act is enforced; or
*(ii)*the year commencing on the 1st day of April of the year during which this Act is enforced;
has exceeded or exceeds the relevant limit specified in sub-section (4), of this section shall until such liability cases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, made, on or after the appointed day:
Provided that, a dealer to whom clause (i) of sub-section (1) does not apply but clause (ii) applies and whose turnover of all sales first exceeds the relevant limit specified in sub-section (4) of this section after the appointed day shall not be liable to pay taxin respect of sales which take place up to the time when his turnover of sales, as computed from the first day of the year dur ing which thisAct is enforced, does not exceed the relevant limit applicable to him under sub -section (4).

12.Substituted in place of expression 90 days vide Amendment Act 7 of 2024.

13.Sub-section (2) substituted vide Amendment Act 38 of 2023. Original sub-section (2) read as follows:- (2) Every dealer whose turnover, of all sales made, during any year commencing on the first day of the year, being a year subsequent to the years mentioned in sub-section (1), first exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect from the said date:
Provided that, a dealer shall not be liable to pay tax in respect of such sales as take place during the period commencing on the first day of the said year up to the time when his turnover of sales does not exceed the relevant limit applicable to him under sub-section (4).

14.Proviso of sub-section (3) omitted vide Amendment Act 38 of 2023. Omitted proviso read as follows:-
Provided that, if the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then in respect of such sales as take place during the period commencing on the date of the cessation of liability to tax and up to the time when his turnover of sales does not exceed the relevant limit applicable to him under sub-section (4), no tax shall be payable by him.

15.Sub-section (4) and (5) omitted vide Amendment Act 38 of 2023. Omitted provisions read as follows:-
(7)For the purposes of this section, the limits of turnover shall be as follows—

---66---

*(i)*Limit of Turnover ofIn case of Non-resident dealer and casual trader.
Rs. 10000/-
*(ii)*Limit of turnover ofIn case of
importer/manufacturer. [Rs. 5,00,000/-]
*(iii)*Limit of turnover ofIn any other case.
15 [Rs. 10,00,000/-]
(8) For the purpose of calculating the limit of turnover for liability to tax,—
*(a)*except as otherwise expressly provided, the turnover of all sales shall be taken, whether such sales are taxable or not or of taxable goods or not;
*(b)*the turnover shall include all sales made by the dealer on his own account, and also on behalf of his principals whether disclosed or not;
*(c)*in the case of an auctioneer, in addition to the turnover, if any, referred to in clauses (a) and (b), the turnover shall also include the price of the goods auctioned by him for his principal, whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal, if the price of such goods is received by him on behalf of his principal;
*(d)*in the case of a manager or agent of a non-resident dealer, in addition to the turnover, if any, referred to in clauses (a), (b) or (c), the turnover shall also include the sales of the non-resident dealer effected in the State.

16.Sub-section 9 inserted vide Amendment Act 2 of 2011 and substituted vide 12 0f 2013.

17.Substituted by the Amendment Act 15 of 2005.

18.Substituted by the Amendment Act 15 of 2005.

19.Inserted vide Amendment Act 12 of 2013

20.Substituted vide Amendment Act 16 of 2012.

21.Substituted by the Amendment Act 12 of 2008

22.Inserted by the Amendment Act 24 of 2008

23.Inserted vide Amendment Act 12 of 2013

24.Inserted by the Amendment Act 15 of 2005

25.Inserted by the Amendment Act 15 of 2005
26.Inserted by the Amendment Act 15 of 2005

27.Inserted by the Amendment Act 18 of 2006 and further substituted vide Amendment Act 12 of 2013.

28.Section 7 substituted vide Amendment Act 6 of 2026.

29.Inserted vide Amendment Act 12 of 2013.

30.Substituted by the Amendment Act 15 of 2005

31.Substituted by the Amendment Act 12 of 2008

32.Inserted by the Amendment Act 15 of 2005

33.Clause (iii) substituted vide Amendment Act 16 of 2012

34.Clause (ix), (x) inserted by the Amendment Act 18 of 2006

35.Clause (xi) inserted by the Amendment Act 18 of 2006 and substituted by the Amendment Act 24 of 2008.

36.Inserted by the Amendment Act 12 of 2008

37.Substituted by the Amendment Act 15 of 2005, thereafter vide Amendment Act 2 of 2011.

38.Provisos inserted vide Amendment Act 16 of 2012.

39.Omitted vide Amendment Act (7 of 2019) published in the Official Gazette Series I No. 47 (Extroardinary-3) dated 26-02-2019 the original expression read as follows:-" or under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000)"

40.Substituted vide Amendment Act (7 of 2019) published in the Official Gazette Series I No. 47 (Extroardinary-3) dated 26-02-2019 the original expression read as follows:-"(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3), shall be carried over as an input tax credit to the subsequent period upto the end of the respective financial year and if there is any unadjusted input tax credit thereof, the same shall be refunded in the prescribed manner within a period of three months from the date of filing of the last quarterly return of the respective financial year or from the date of filing an application by the dealer claiming such refund, whichever is later."

41.Sub-section 2-A was inserted vide Amendment Act 17 of 2016 and ssubstituted vide Amendment Act (7 of 2019) published in the Official Gazette Series I No. 47 (Extroardinary-3) dated26-02-2019 the original expression read as follows:-" (2A) Any dealer, who has applied for carry forward of excess input tax credit after coming into force of the Goa Value Added Tax (Sixth Amendment) Act, 2012 and has been allowed to carry forward the same by an order in writing, may instead of availing the benefit of carry forward, claim refund of the amount allowed to be carried forward under sub- section (2) by making an application within six months from the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016."

42.Sub-section 2-B was inserted vide Amendment Act 17 of 2016 and ssubstituted vide Amendment Act (7 of 2019) published in the Official Gazette Series I No. 47 (Extroardinary-3) dated26-02-2019 the original expression read as follows:-" (2B) The dealer who has not applied for carry forward of excess input tax credit after coming into force of the Goa Value Added Tax (Sixth Amendment) Act, 2012, he also may claim refund under sub-section (2) by making an application within six months from the date of coming into force of the Goa Value Added Tax (Ninth Amendment) Act, 2016 and he shall be assessed for the respective financial year and the amount of the excess input tax credit as may be determined in the assessment shall be allowed to be refunded to him."

43.Sub-section 2-C was inserted vide Amendment Act 17 of 2016 and omitted vide Amendment Act (7 of 2019) published in the Official Gazette Series I No. 47 (Extroardinary-3) dated 26-02-2019 the original expression read as follows:-"(2C) The dealer who is claiming excess input tax credit at the end of financial year but does not apply for refund, he shall be assessed for the respective financial year and such amount of the excess input tax credit as may be determined in the said assessment shall be allowed to be carried forward." Thereafter again Inserted vide Amendment Act 9 of 2023 and came into force w.e.f. on the date of publication of this Act in the Official Gazette

44.Substituted in place of expression "shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund" Vide Amendment Act 15 of 2020.

45.Vide Amendment Act 2 of 2011, an Explanation was inserted which has been omitted vide Amendment Act 16 of 2012.

46.Substituted vide Amendment Act 2 of 2011.

47.Substituted vide Amendment Act 2 of 2011.

48.Substituted vide Amendment Act 2 of 2011.

49.Substituted vide Amendment Act 7 of 2019; the original expression read as follows:-" **13. Tax Authorities.**— (1) For carrying out the purposes of this Act, the Government shall, by notification published in the Official Gazette, appoint an officer to be called the Commissioner.(2) Likewise, the Government may, by notification published in the Official Gazette, appoint an Additional Commissioner, if any, and such number of—(a) Assistant Commissioners,(b) other officers and persons, and give them such designations, if any, as the

Government thinks necessary.(3) The Commissioner shall have jurisdiction over the whole of the State of Goa; and an Additional Commissioner, if any, be appointed, shall have jurisdiction over the whole of the State, or where the Government so directs by notification in the Official Gazette, over any local area thereof. All other officers shall have jurisdiction over the whole of the State or over such local areas as the Government may specify by notification in the Official Gazette.(4) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and an Additional Commissioner, if any, appointed, shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise within his jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this Act.

(5)Assistant Commissioners, other officers and persons, shall, within their respective jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may subject to such conditions and restrictions delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.

(6)The Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioner or Assistant Commissioner or other Officers) conferred on that Government by this section.

(7)No person shall be entitled to call in question, in any proceeding, any jurisdiction including the territorial jurisdiction of any officer or person appointed under sub-section (2), after the expiry of thirty days from the date of receipt by such person of any notice under this Act, issued by such officer or person. If, within the period aforesaid, a separate application in writing in the prescribed form raising an objection as to the jurisdiction of any such officer or person is made to him, the officer or person shall refer the question to the Commissioner, who shall after giving the person

raising the objection, a reasonable opportunity of being heard, make an order determining the question.

(8)All officers and persons appointed under sub-section (2) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed."

50.Inserted vide Amendment Act 7 of 2019; published in the Official Gazette Series I No. 47 (Extrordinary-3) dated 26-02-2019.

51.Substituted in place of expression "but is not liable to pay tax under the provisions of this Act may, if he so desires" by the Amendment Act 38 of 2023.

52.Proviso inserted by the Amendment Act 15 of 2005 and omitted vide Amendment Act 38 of 2023.
Omitted Proviso read as under : "Provided that if the person or dealer to whom such certificate of registration is granted becomes liable to pay tax under any other provisions of the Act, then the certificate of registration so granted shall cease to be valid unless amended after payment of prescribed fee."

53.Sub-section (4) substituted vide Amendment Act 9 of 2023 and came into force w.e.f. publication in Official Gazette. Original sub-section read as follows:- (4) Certificate of registration and its renewal shall not be granted to a dealer unless he has deposited in Government treasury prescribed fee in the prescribed manner and within the prescribed time.

54.Sub-section (8) substituted vide Amendment Act 38 of 2023. Original sub-section read as under:
(8)Where,—
*(a)*any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of; or
*(b)*the turnover of sales of a registered dealer has during any year not exceeded the relevant limit specified in sub- section (4) of section 3,—
then, in the case covered by clause (a), the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner, and in the case covered by clause (b), the dealer may apply in the prescribed manner for cancellation of his registration to the Commissioner; and thereupon the Commissioner may, after such inquiry as he deems fit and subject to rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.

55.Sub-section 9 inserted vide Amendment Act 2 of 2011 and further substituted vide Amendment Act 12 of 2013.

56.Sub-section 10 to 16 inserted vide Amendment Act 12 of 2013. Thereafter vide Amendment Act 9 of 2023 sub- section (10) substituted. Original sub-section (10) read as follows: - (10) Any registration granted under the provisions of this Act shall remain valid for such period as may be prescribed unless it is cancelled before the expiry of such period. In case the registration granted is not renewed within the prescribed time, it shall stand cancelled automatically and such dealer shall not be entitled to any benefits available to a registered dealer under this Act:
Provided that, before passing the order of cancellation, the dealer shall be given a reasonable opportunity of being heard.

57.Inserted vide Amendment Act 9 of 2023.

58.Substituted in place of expression “by order cancel his certificate of registration from such date as may be specified by him in such order.” Vide Amendment Act 9 of 2023.

59.Sub-section (2) substituted vide Amendment Act 2 of 2011
60.Sub-section (3) inserted vide Amendment Act 2 of 2011

61.Sub-Section (1) substituted vide Amendment Act 16 of 2012.

62.Sub-section (4) inserted vide Amendment Act 6 f 2012.
63.Substituted vide Amendment Act 12 of 2013.

64.Second proviso inserted vide Amendment Act 2 of 2011 and further substituted vide Amendment Act 12 of 2013.

65.The expression (1%) substituted as (2%) vide Amendment Act 2 of 2011 and thereafter vide Amendment Act 12 of 2013 substituted as (5%).

66.Expression “amount due” substituted as “amount due; or “vide Amendment Act 2 of 2011”.
67.Inserted vide Amendment Act 2 of 2011.

68.Sub-section 3 substituted by the Amendment Act 18 of 2006.

69.Expression “two years” substituted as “three years” vide Amendment Act 12 of 2013.

70.Expression “two years” substituted as “three years” vide Amendment Act 13 of 2015.
71.Inserted by the Amendment Act 24 of 2008

72.Inserted vide Amendment Act 13 of 2015.

73.Expression “within the prescribed time limit” omitted vide Amendment Act 2 of 2025.

74.Sub-section 4 substituted vide Amendment Act 12 of 2013.

75.Sub-section (5) omitted vide Amendment Act 12 of 2013.

76.Sub-section 9 inserted by the Amendment Act 18 of 2006 and substituted vide Amendment Act 12 of 2013.
77.Inserted vide Amendment Act 15 of 2020.

78.Expression “Five year” substituted as “eight years” vide Amendment Act 12 of 2013.

79.Inserted vide Amendment Act 12 of 2013.

80.Inserted vide Amendment Act 38 of 2023.

81.Sub-section (2) substituted vide Amendment Act 6 of 2026.

82.Sub-section(5) inserted vide Amendment Act 6 of 2026.

83.Inserted vide Amendment Act 12 of 2013.
84.Substituted by the Amendment Act 18 of 2006

85.Sub-section (2) substituted vide Amendment Act 15 of 2020. Original sub-section read as follows:- (2) When any amount refundable to any dealer or person under an order made under any provisions of this Act, including refund admissible to an exporter under sub-section (3) of section 10, is not refunded within ninety days—

*(a)*of the date of such order is made by any authority; or

*(b)*the date of receipt of the order by the authority, if such order is made by any other authority; or

*(c)*of the date of receipt of application for refund under sub-section (3) of section 10,

the authority shall pay such person simple interest at the rate of eight per cent. per annum on the said amount from the day immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.

86.Sub-section (3) inserted vide Amendment Act 6 of 2026.

87.Substituted vide Amendment Act 17 of 2016 along with sub section 4-A
88.Substituted in place of expression “sub-Section(2)” vide amendment Act 14 of 2017

89.Substituted vide Amendment Act 12 of 2013.

90.Substituted vide Amendment Act 12 of 2013.
91.Inserted vide Amendment Act 12 of 2013.

92.Substituted vide Amendment Act 7 of 2019 the original expression read as follows:-“**39. Revision/Review by Commissioner.**— 92[(1)] The Commissioner may, on his own motion, call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by any authority other than the Tribunal or High Court is erroneous, in so far as, it is prejudicial to the interest of the

revenue, after giving the assesses an opportunity of being heard pass such order as he deems fit:
Provided that the Commissioner shall not pass any order under this section after the expiry of 92 [five years] from the date of such order 92[(2) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or under the rules made thereunder by any authority appointed under section 13 of this Act, may be reviewed by the respective authority passing it upon an application or of it's own motion, as the case may be :
Provided that no order of assessment or any other order shall be reviewed after the expiry of 92 [five years] from the date of order, by any authority under this sub-section."

93.Inserted vide Amendment Act 7 of 2019 published in the Official Gazette Series I No. 47 (Extraordinary-3) dated 26-02-2019

94.Section substituted by the Amendment Act 15 of 2005.

95.Existing section Numbered as sub-section (1) by the Amendment Act 18 of 2006.

96.Sub-section (1) substituted vide Amendment Act 12 of 2013.

97.Expression "plus an amount equal to simple interest @ 18% per annum or at such rate as the Government may specify by notification, from time to time, on the tax payable for the return period:" omitted vide Amendment Act 7 of 2019.

98.Inserted by the Amendment Act 18 of 2006 and substituted vide Amendment Act 12 of 2013.

99.Substituted vide Amendment Act 12 of 2013.

100.Inserted vide Amendment Act 12 of 2013.

101.Substituted vide Amendment Act 12 of 2013.

102.Inserted vide Amendment Act 9 of 2023.

103.Sub-section (1) substituted by the Amendment Act 12 of 2008.
104.Inserted vide Amendment Act 14 of 2017.

105.Sub-section (3) substituted by the Amendment Act 12 of 2008.
106.Sub-section (4) inserted by the Amendment Act 12 of 2008.

107.Sub section 7 inserted vide Amendment Act 12 of 2013.
108.Substituted by the Amendment Act 18 of 2006
109.Substituted by the Amendment Act 18 of 2006
110.Substituted by the Amendment Act 18 of 2006
111.Substituted by the Amendment Act 18 of 2006
112.Substituted by the Amendment Act 18 of 2006
113.Substituted by the Amendment Act 15 of 2005
114.Substituted in place of figure "2001" by the Amendment Act 15 of 2005
115.Substituted in place of figure "2001" by the Amendment Act 15 of 2005
116.Substituted in place of figure "2001" by the Amendment Act 15 of 2005
117.Inserted vide Amendment Act 16 of 2012.

118.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

119.Substituted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3).

120.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

121.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

122.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated1-8-2005(EO-2).

123.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

124.Inserted vide Notification No.4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-09 (EO-1)

125.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

126.Omitted vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

127.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17

dated 1-8-2005(EO-2)

128.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R & C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006(E.O-3) present entry substituted .

129.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

130.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated1-8-2005(EO-2)

131.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No.

17 dated 1-8-2005(EO-2)

132.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

133.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

134.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

135.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

136.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide notification No. 4/5/2005-Fin (R &C) (40) dated 30-3-2007 published in the O.G.Series I No. 52 dated 30-3-2007 (EO-3) same has been omitted.

137.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

138.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

139.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated1-8-2005(EO-2).

140.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter substituted vide Notification No. 4/5/2005-Fin(R & C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009 (EO-1).

141.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter substituted vide Notification No. 4/5/2005-Fin(R & C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009 (EO-1).

142.Inserted vide Notification No. 4/5/2005-Fin(R & C) (23) dated 24-8-05 and thereafter omitted vide notification No.4/5/2005-Fin(R&C)(64) dated 7-7- 2009 published in the O.G. Series I No. 15 dated 9-7- 2009 (EO-1)

143.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

144.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

145.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2).

146.Omitted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (Ext-3)

147.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

148.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

149.Omitted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

150.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

151.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

152.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

153.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

154.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

---72---

155.Substituted by the notification No. 4/5/2005-Fin(R&C) (16) dated 3-8-2005 published in the O.G. Series I No. 17 dated 3-8-2005 (EO-3)

156.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

157.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

158.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

159.Inserted vide Not. No. 4/5/2005-Fin(R&C)(15) dtd. 1-8-1985 published in the O.G. Series I No. 17 dtd. 1-8-2005(EO-2)

160.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

161.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted.

162.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

163.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

164.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

165.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

166.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

167.Substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-09(Ex-ord-1)

168.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

169.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

170.Substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-09(Ex-ord-1)

171.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

172.Substituted vide Notification No. 4/5/2005-Fin(R&C)(50) dated 28-4-2008 published in the O.G. Series I No. 4 (EO) dated 28-4-2008

173.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

174.Substituted vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3)

175.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

176.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

177.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) and omitted vide Notification No. 4/5/2005-Fin(R&C) (40) dated 30-3-2007 published in the Official Gazette Series I No. 52 datd 30-3-2007 (Ext-3)

178.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

---73---

179.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

180.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

181.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

182.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

183.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

184.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

185.Substituted vide Notification No. 4/5/2005-Fin(R&C) (62) dated 2-7-2009 published in the Official Gazette Series I No. 15 dated 9-7-2009.

186.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

187.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

188.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2) thereafter vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 (EO-3) dated 30-3-2007 omitted

189.Omitted vide Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 130-3-2007 (Ex-ord-3)

190.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

191.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

192.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

193.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

194.Omitted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

195.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

196.Substituted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005 (EO-2)

197.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

198.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

199.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

200.Substituted by the Notification No. 4/5/2005-Fin (R & C) (64) dated 7-7-2009 published in the Official Gazette Series I No. 15 dated 9-7-2009 (EO-1)

201.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

202.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

---74---

203.Substituted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

204.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

205.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

206.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

207.Inserted vide Notification No. 4/5/2005-Fin(R & C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3)

208.Omitted vide notification No. 4/5/2005-Fin(R&C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007

209.Inserted vide Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-1985 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

210.Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

211.Substituted by the Notification No. 4/5/2005-Fin(R&C)(49) dated 27-3-2008 published in the Official Gazette Series I No. 52 dated 27-3-2008 (Ext)

212.Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

213.Substituted by the Notification No. 4/5/2005-Fin(R&C) (40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007 (EO-3)

214.Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated31-3-2006 (EO-3)

215.Inserted by the Notification No. 4/5/2005-Fin(R&C) (29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006 (EO-3)

216.Inserted vide Notification No. 4/5/2005-Fin(R&C) (34) dated 1-9-2006 published in the O.G. Series I No. 22 dated 1-9-2006 (Ex-rd-3)

217.Inserted vide Notification No. 4/5/2005-Fin(R&C) (46) dated 9-1-2008 published in the O.G. Series I No. 40 dated 9-1-2008 (Ex-rd-3)

218.Inserted vide Notification No. 4/5/2005-Fin(R&C) (46) dated 9-1-2008 published in the O.G. Series I No. 40 dated 9-1-2008 (Ex-rd-3)

219.Inserted vide Notification No. 4/5/2005-Fin(R&C) (49) dated 27-3-2008 published in the O.G. Series I No. 52 dated 27-3-2008 (Ex-Ord-) thereafter substituted vide Notification No. 4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(Ext-Ord-1)

220.Inserted vide Notification No. 4/5/2005-Fin(R&C) (49) dated 27-3-2008 published in the O.G. Series I No. 52 dated 27-3-2008 (Ex-Ord-)

221.Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

222.Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008 and present entry substituted vide Notification No.4/5/2005-Fin(R&C)(64) dated 7-7-2009 published in O.G. Series I No. 15 dated 9-7-2009 (E.O.-I)

223.Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

224.Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

225.Inserted vide Notification No. 4/5/2005-Fin(R&C) (50) dated 28-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008

226.Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

227.Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No.

---75---

15 dated 9-7-2009(EO-1)

228.Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

229.Inserted vide Notification No. 4/5/2005-Fin(R&C) (64) dated 7-7-2009 published in the O.G. Series I No. 15 dated 9-7-2009(EO-1)

230.Substituted of existing entry vide Notification No. 38/1/2017-Fin(R&C)/2063 dated 2-1-2023 published in the Official Gazette Series I No. 39 dated 02-01-2022

231.Entry was omitted vide Notification dated 24-8-2005 however same has been inserted again vide Notification No. 4/5/2005-Fin(R&C) (65) dated7-7- 2009 published in O.G. Series I No. 15 dated 9-7-09 (E.O.-I)

232.Substituted vid Notification No.38/1/2017-Fin(R&C) 25254 dated 21-3-2024 ,published in the Official Gazette Series-I No.51 (Extraordinary) dated 21-3-2024. This notification came to effect w.e.f. 1-4-2024 233.Substituted vide Notification No. 4/2/2024-Fin(R&C)/25737 dated 22-6-2024 published in the Official Gazette Series-I No. No.12 [Extraordinary No. -01] dated 21-06-2024

234.Substituted vide Notification No. 4/5/2005-Fin)R&C) (29)dated 31-3-2006 published in O.G. Series I No. 52 dated 31-3-2006

235.Entry substituted vide Notification No. 38/1/2017-Fin(R&C)/553 dated 8-5-2020, published in the Official Gazette Series I No 6(Extraordinary-3) dated 9-5-2020

236.Substituted vide Notification No. 4/5/2005-Fin(R&C)(65) dated 7-7-2009 published in the O.G. Series I No.15 dated 9-7-2009 (EO-1) same is further amended vide Notification dated 14-6-2019 published in the OG Ser-I No.11 (E.O) dated 14-6-2019 and reduced from 20% to 18%.

237.Substituted vide Notification No. 4/2/2024-Fin(R&C)/25737 dated 22-6-2024 published in the Official Gazette Series-I No. No.12 [Extraordinary No. -01] dated 21-06-2024

238.Substituted vide Notification No. 38/1/2017-Fin(R&C)/3536 Published in the Official Gazette Series I No.11 (Extraordinary-1) dated 15-06-2023

239.Substituted vide Notification No. 4/5/2005-Fin(R&C)(23) dated 24-8-2006 published in O.G. Series I No.20 dated 24-8-2005 (EO-2)

240.Substituted vide Notification No. 38/1/2017-Fin(R&C)/3536 Published in the Official Gazette Series I No.11 (Extraordinary-1) dated 15-06-2023

241.Substituted vide Notification No. 38/1/2017-Fin(R&C)/3536 Published in the Official Gazette Series I No.11 (Extraordinary-1) dated 15-06-2023

242.Substituted vide Notification No. 4/5/2005-Fin(R&C) (145) dated 30-3-2017 published in the O.G. Series I No.52 (Extra ordinary-) dated 30-3-2017

243.Substituted vide Notification No. 4/5/2005-Fin(R&C)(34) dated 1-9-2006 published in the O.G. Series I No.22 dated 1-9-2006 (E.O.-3)

244.Inserted vide Notification No. 4/5/2005-Fin(R&C)(50) dated 25-4-2008 published in the O.G. Series I No. 4 dated 28-4-2008 (E.O.)

245.Inserted vide Notification No. 4/5/2005-Fin(R&C)(65) dated 7-7-2009 published in the O.G. Series I No.15 dated 9-7-2009 (EO-1)

246.Inserted vide Notification No. 4/5/2005-Fin(R&C)(65) dated 7-7-2009 published in the O.G. Series I No.15 dated 9-7-2009 (EO-1)

247.Explanation added vide Notification No. 38/1/2017-Fin(R&C)/3536 Published in the Official Gazette Series I No.11 (Extraordinary-1) dated 15-06- 2023

248.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

249.Serial Nos. 3 to 68 substituted in place of bracket Nos. vide Notification No. 4/5/2005-Fin(R&C)(66) dated 7-7-2009 and published in O.G. Series I No. 15 dated 9-7-2009 (EO-1)

250.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

251.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

---76---

252.Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

253.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

254.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

255.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No.52 dated 30-3-2007(EO-3)

256.Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

257.Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

258.Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No.17 dated 1-8-2005(EO-2)

259.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3) and thereafter vide Notification No.4/5/2005-Fin(R&C)(50) dated 25-4-2008 Pub. In O.G. Series I No. 4 dt.28-4-2008 (Ext.) omitted.

260.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

261.Omitted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

262.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

263.Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

264.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

265.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

266.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

267.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

268.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3) and thereafter vide Notification No. 4/5/2005-Fin(R&C)(50) dated 25-4-2008 Pub. In O.G. Series I No. 4 dt.28-4-2008 (Ext.) omitted.

269.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3) and thereafter entry substituted vide Notification No. 4/5/2005-Fin(R&C)(49) dated 27-3-2008 published in the O.G. Series I No. 52 dated 27-3-2008

270.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

271.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

272.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

273.Inserted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

274.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

275.Substituted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

276.Inserted by the Notification No. 4/5/2005-Fin(R&C)(40) dated 30-3-2007 published in the O.G. Series I No. 52 dated 30-3-2007(EO-3)

277.Omitted by the Notification No. 4/5/2005-Fin(R&C)(41) dated 19-4-2007 published in the O.G. Series I No. 3 dated 19-4-2007(EO)

278.Inserted by the Notification No. 4/5/2005-Fin(R&C)(43) dated 29-11-2007 published in the O.G. Series I No. 35 dated 29-11-2007(EO)

279.Omitted by the Notification No. 4/5/2005-Fin(R&C)(15) dated 1-8-2005 published in the O.G. Series I No. 17 dated 1-8-2005(EO-2)

280.Inserted by the Notification No. 4/5/2005-Fin(R&C)(29) dated 31-3-2006 published in the O.G. Series I No. 52 dated 31-3-2006(EO-3)

281.Omitted by Not. No. 4/5/2005-Fin(R&C)(58) dtd. 29-1-2009 published in O.G. Series I No. 44 dtd. 29-1- 2009.

282.Entries of S. No. 1 to 6 of the Sechedule “E” lastely substituted by the Notification No. 4/5/2005-Fin(R&C) (67) dated 7-7-2009 published in the Official Gazette, Series I No.15 dated 9-7-2009 (E.O.)

283.Substituted by the Amendment Act 15 of 2005

284.Substituted by the Notification No. 4/5/2005-Fin (R&C) (67) dated 7-7-2009 published in the Official Gazette, Series I No. 15 dated 9-7-2009 (E.O.)

285.Inserted vide Notification No. 4/1/2024-Fin (R &C) 5039 dated 14-2-2024 , published in the Official Gazette Series-I No. 45 (Extraordinary-2) dated 14-2-2024.

286.Inserted by the Amendment Act 15 of 2005

287.Inserted by the Amendment Act 15 of 2005

288.Inserted by the Amendment Act 15 of 200

289.Scheduled amended vide Notification No. 4/5/2005-Fin(R&C)(68) dated 7-7-2009 published in the O.G. Series I No. 15 (Extraordinary) dated 9-7-2009

290.Inserted w.e.f. 16-03-2006 vide Not. No. 4/3/2006 Fin(R&C)(1) published in the O.G. Series I No. 50 dated 16-03-2006.