GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

5/21/2000-Fin(R&C)(1)

In exercise of the powers conferred by section 49 read with sections 8(1), 14, 18, 19, 28, 29 and 33 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), the Government of Goa hereby makes the following rules, namely:—

1.Short title and commencement.— (1) These rules may be called the Goa Tax on Entry of Goods Rules, 2000.

2.Definitions.— In these rules, unless the context otherwise requires,—

(a) "Act" means the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000);

(b) "fees" means any fee leviable under the provisions of the Act;

(c) "form" means a form appended to these rules;

(d) "Government treasury" means any taluka treasury in the Territory or sub-treasury in the Territory, the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary []**situated in the** area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the Territory;

(e)" month" means a calendar month;

(f)"registering authority" means the authority exercising the powers and performing the duties and functions of a registering authority under 1[the Goa Value Added Tax Act, 2005 (Act 9 of 2005)]

(g) "scheduled goods" means goods specified in Schedule I to the Act;

(h) words and expression used in these Rules and not defined, shall have the same meaning as assigned to them in the Act.

3.Registering authority and assessing authority, for dealers having more than one place of business.— In the case of dealers having more than one place of business, the authority having jurisdiction over the principal place of business shall be the registering authority and assessing authority.

4.Registration of dealers.— (1) Every dealer liable to get himself registered under the Act shall apply for a registration to the registering authority within thirty days from the date of coming into force of these rules or within thirty days from the date of commencement of his liability under the Act, whichever is later.

Form-1 hereto.

(3)Each application for registration shall be accompanied by a receipt from the Government Treasury for 2[Five hundred] rupees and such additional sum as is required to cover the additional places of business at the rate of3[one hundred] rupees for each copy.

(4)The registering authority receiving the application, shall, if he is satisfied, after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, register the dealer and grant registration Certificate in

Form-2 hereto and also grant a copy of such registration for every place of business within the State, other than the principal place of business mentioned therein. Such Registration shall be held by the dealer subject to the provisions of the Act and these rules and the restrictions and conditions specified in that Certificate.

(5)When the said authority is not satisfied that the particulars contained in the application are correct and complete, he may reject the application for reasons to be recorded in writing after giving the applicant an opportunity of being heard in the matter.

(6)Every registered dealer other than those covered by sub-section (3) of section 8 of the Act, shall, until his registration is cancelled, continue to pay a fee of twenty-five rupees for every year, subsequent to that in which, he applied for registration, within thirty days after the commencement of that year.

(7)Every registration Certificate granted under sub-rule (4) shall be deemed to have been granted personally to the dealer specified therein and no registration Certificate shall be sold or transferred.

(8)The registration Certificate granted under sub-rule (4) shall be exhibited in a conspicuous place within the premises of the principal place of business mentioned in the Certificate and a copy of such certificate shall also be exhibited at a conspicuous place within the premises of every other place of business mentioned in the Certificate.

(9)Every registered dealer who discontinues or transfers his business or otherwise gets his registration Certificate cancelled, shall forthwith surrender to the registering authority the Certificate of registration and the copies thereof, if any, granted to him.

5.Amendment of registration Certificate.— (1) Where the dealer desires the registration Certificate granted to him under these rules to be amended, he shall submit an application for this purpose to the registering authority setting out the specific matters in respect of which, he desires such amendment and the reasons therefore, together with the registration Certificate granted to him and such authority may, if satisfied with the reasons given, make such amendment as he thinks necessary, in the registration Certificate and the copies thereof, if any, granted to him.

(2) The provisions of sub-rule (8) of rule 4 shall apply in relation to such amended Certificate and copies thereof as they apply in relation to the original Certificate and copies thereof.

6.Issue of duplicate registration Certificate.— Where the registration Certificate granted under these rules is lost, destroyed, defaced or mutilated, a duplicate copy of the registration Certificate may be granted by the registering authority, if he is satisfied of such loss, destruction, defacement or mutilation, on payment of a fee of4[one hundred] rupees.

7.Security to be furnished by certain dealers.— (1) The security to be furnished under section 15 of the Act may be furnished by the dealer in any of the following ways, namely:—

(a) by depositing as security in Government treasury, the amount fixed by the said authority; or

(b) by depositing with the said authority Government Securities for the amount fixed by the said authority; or

(c) by depositing security amount in any Scheduled Bank as defined by the Reserve Bank of India Act, 1934 (2 of 1934), as fixed deposit and pledging the fixed deposit receipt to and depositing it with the said authority; or

(d) by furnishing to the said authority a guarantee from a Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (2 of 1934), agreeing to pay the State Government, on demand, the amount of security fixed by the said authority.

(2) The security furnished may, in the extent of default of any tax due be adjusted towards such tax. The assessing authority may in any case where such adjustment has been made, demand fresh security or additional security to make-up the amount adjusted towards the tax:

Provided that no action under this sub-rule shall be taken unless the dealer affected has had a reasonable opportunity of showing cause against such action.

8.Payment of tax in advance.— (1) The statement under sub-section (1) of section 18 of the Act shall be in

Form-3 hereto and shall be sent to the assessing authority so as to reach it within thirty days after the close of the month to which such statement relates. Such statement shall be accompanied by a receipt from a Government treasury, for the full amount of tax payable by him on the basis of total value of goods liable to tax during the month to which the statement relates.

(2)If the amount deposited by any dealer is less than the amount of tax payable by him, the assessing authority shall serve upon the dealer a notice in

Form-5 hereto and the dealer shall pay the sum demanded in the said notice within the time and in the manner specified in the notice.

(3)After making the provisional assessment under sub-section (3) of section 18, the assessing authority shall examine whether any and if so, what amount is due from the dealer after deducting any tax already paid under sub-rule (1) or (2). If any amount is found to be due from the dealer towards the provisional assessment, the assessing authority shall serve upon the dealer a notice in

Form-6 hereto and the dealer shall pay the sum demanded within the time and in the manner specified in the notice.

(4)If any registered dealer shows to the satisfaction of the assessing authority that the goods which he brings or causes to be brought into the local area are not liable to entry tax, and makes an application in this behalf, the assessing authority may direct that it shall not be necessary for the dealer to furnish the statements specified in sub-rule (1), and may grant the dealer a certificate in

Form-7 hereto. If, during the period of validity of the above Certificate, the dealer becomes liable to pay tax under the Act when he brings or causes to bring such goods into the local area, the Certificate issued above, shall be deemed to have been cancelled.

(5)A Certificate issued under sub-rule (4) shall be valid till the expiry of the year of issue unless otherwise cancelled. On an application made in that behalf by the dealer, the assessing authority may, after such enquiry as he deems fit, renew the Certificate for a further period of one year at a time, provided that the application for renewal is made one month before the date of expiry of such certificate. The assessing authority may, for, reasons to be recorded in writing, accept the application beyond the specified period but

within a year for which the Certificate relates.

Form-28 hereto.

10.Statements and returns to be submitted by the Head Office.— (1) In the case of a dealer having more than one place of business in the State, the aggregate turn-over of all such places of business shall be taken as the turn-over of the business for the purposes of these rules.

(2) All statements and returns specified by these rules shall, in the case of dealer referred to in sub-rule (1), be submitted by the Head Office in the State to the assessing authority of the area in which such Head Office is located and shall include the total turnovers of all the branches of his business.

11.Annual returns and final assessment.— (1)(a) Every registered dealer shall submit a return in Form-28 to the assessing authority so as to reach within thirty days after the close of the year to which the return relates, provided that, every dealer who discontinues his business during the course of the year, shall submit to the assessing authority, a return in Form-28 for the period upto and inclusive of the date of discontinuance, within fifteen days from the date of such discontinuance.

(b)Every dealer, who submits a return under clause (a), shall submit alongwith the return, receipt from the Government treasury, for the full amount of tax payable for the year on the basis of the returns after deducting therefrom the tax, if any, already paid for the year.

(c)If the full amount of tax payable under clause (b) is not paid alongwith the return, the assessing authority shall serve upon the dealer a notice in

Form-29 and the dealer shall pay the amount demanded in the said notice within the time and in the manner specified in the notice.

5[(d) where a dealer has effected tax payment through cyber treasury or through any other electronic system of payment within the Banks as notified by the Government, the acknowledgments received for such e-payments shall be indicated in the returns. The registered dealer, who is holding registration Certificate under the Goa Value A dded Tax Act, 2005 (Act 9 of 2005), and/or under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988), and is filing on-line quarterly returns under any of the said Acts, shall be required to file his return under the Act also on-line, by using the same system code.".]

Form-28, the assessing authority shall, if he is satisfied after such scrutiny of accounts and such enquiries as he considers necessary, that the return is correct and complete, finally assess on the basis of the returns, the tax payable under the Act for the preceding year or for the part of the year to which the return relates, as the case may be.

(3)Before making the assessment to the best of his judgment under sub-section (4) of section 14 of the Act, the assessing authority shall,

(ii) if the return submitted by the dealer appears to the assessing authority to be incorrect or incomplete, issue a notice in

Form 9.

(4)If in any case, the assessing authority assesses a figure different from that shown in the return submitted under the provisions of these rules, it shall record its reasons briefly in

writing and shall furnish the dealer with a copy of such record. Nothing contained in this rule shall affect the validity of any assessment duly made.

(5)After making the final assessment under sub-rule (2) or (4), the assessing authority shall examine whether any and if so, what amount is due from the dealer after deducting any tax, already paid in advance under section 18 of the Act and the amount of tax, if paid under clause (b) of sub-rule (1). If any amount is found to be due from the dealer towards the final assessment, the assessing authority shall serve upon the dealer a notice in

Form-10 hereto and the dealer shall pay the sum demanded within the time and in the manner specified in the notice. If the tax due on the final assessment is lower than the tax already paid, it shall serve upon the dealer, a notice in Form-11 hereto for refund of the excess tax alongwith a refund payment order in Form-21 hereto for the amount of refund due. If the final assessment is exactly equal to the tax already paid, the assessing authority shall inform the dealer what the final assessment is and that no further amount is due from him towards it:

Provided that the excess tax refundable to the dealer may be adjusted towards any other amount due by him under the Act, and for this purpose a refund adjustment order in

Form-22 hereto shall be issued.

(6)The Commissioner may, by order, in writing, at any time transfer any case pending before any assessing authority to another assessing authority, and the authority to which the case is so transferred may proceed either *de novo* or from the stage to which it was transferred. Where a case pending before an assessing authority is transferred to another assessing authority, the assessing authority to which the case is so transferred shall have the same powers and perform the same duties as those respectively conferred and imposed upon the assessing authority from which the case was so transferred.

12.Exemption and deductions.— (1)(a) In determining the purchase price liable to tax, the amount relating to the purchases made within the local area from a registered dealer doing business in the same local area shall be deducted;

(b) Every dealer dealing in the scheduled goods and who is not liable to tax in respect of such scheduled goods by reason of his not being the person causing entry of the scheduled goods into the local area for consumption, use or sale therein shall furnish to the assessing authority a declaration in

Form-24 obtained from the dealer from whom he purchased the scheduled goods in the same local area and for this purpose the seller shall issue the declaration to the buying dealer.

(c) The declarations issued in

Form-24 shall be serially machine numbered for each year and the dealer issuing the same shall maintain a day-to-day account thereof in a register in Form-25.

(2)All amounts received from the seller in respect of the goods returned to them by the dealer shall be deducted from the purchase price liable to tax, provided that, the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which the refund was received.

(3)In determining the value of goods liable to tax, the value of goods purchased or received from outside the local area but subsequently sent out of the local area otherwise than by way of sale shall be deducted, provided that the goods are sent out of the local area

within a period of six months from the date of entry of such goods into the local area and entries are made in the stock register in the manner specified in sub-rule (5) of rule 15.

13.Conditions for remission of penalty.— In respect of penalty accrued under sub-section (2) of section 19 of the Act, in a case where such penalty is not exceeding two lakh rupees, the Commissioner and in other cases, the Government shall, for reasons to be recorded in writing, have power to remit the whole or part of such penalty:

Provided that, no remission shall be made in a case in which the amount of tax finally determined is not paid in full.

14.Instalments for payment of finally assessed tax.— (1) A dealer, in respect of payment of finally assessed tax in instalments, shall apply in Form-23 hereto before the authority specified under sub-rule (2) within thirty days from the date of service of demand notice (Form-9).

(2)The authorities for the purpose of sub-rule (1) shall be,—

(a) the Government, in cases where the payment of tax in instalments exceeds rupees one lakh or where the period within which such tax to be paid in instalments exceeds twelve months; and

(b) the Commissioner, in cases where the payment of tax in instalments does not exceed rupees one lakh or where the period within which such tax to be paid in instalments does not exceed twelve months.

(3)The authorities specified under sub-rule (2) may relax the period specified above in cases where the assessee satisfies them that the delay in filing the application for grant of instalments was for reasons beyond his control.

(4)The granting of instalments under sub-rule (2), shall be subject to the following conditions, namely:—

(a) the dealer is not in arrears of payment of tax or any other sum due under the Act except the payment of tax for which instalments are sought on the date of making the application under sub-rule (1);

(b) the dealer furnishes adequate security to the satisfaction of the assessing authority concerned for payment of tax in respect of which the instalments are sought;

(c) the dealer pays, alongwith each permitted instalment, interest at eighteen per cent. per annum on the sums remaining unpaid from time to time;

(d) the dealer makes a declaration to the effect that no other application has been made to authorities or Courts other than the authorities specified under sub-rule (2) for payment of tax by instalments.

(5)The authority to whom the application is made under sub-rule (1), may, after making such inquiry as he deems fit, by an order in writing, subject to the limits specified under sub-rule (2),

permit an assessee to pay the tax or other sums due in such instalments and subject to such conditions as may be specified in its order.

(6)If the dealer contravenes any of the conditions specified in the order or in sub-rule (4) or commits any default in making payments in accordance with the provisions of these rules, the whole of the sum remaining unpaid on the date of such default shall become recoverable at once in a lumpsum together with the interest and penalties, if any, levied in

accordance with the provisions of the Act or Rules.

15.Nature of accounts to be maintained by dealers.— (1) Every registered dealer and every person liable to get himself registered under the Act shall keep and maintain a true and correct account of his daily transaction showing the value of the entry of scheduled goods into a local area for consumption, use or sale therein.

(2)Every such dealer or person shall keep separate purchase and sales account in respect of each of the scheduled goods.

(3)Every such dealer or person shall keep the current books of accounts at the place or places of business entered in the registration Certificate. Every purchase shall be brought to account then and there as soon as the purchase is effected.

Explanation.— For the purpose of this sub-rule, "current books of accounts" shall include computer hardwares and softwares used in connection with accounting of business activities.

(4)Every wholesale dealer or manufacturer shall maintain day to day stock accounts in respect of each of the scheduled goods and variety of the same scheduled goods dealt with by him. The stock accounted shall contain particulars of purchases or stock receipts, sales or stock transfers and balance of stock.

(5)Every dealer shall maintain subsidiary accounts of stock for each branch, depot or godown. Every branch shall also maintain the stock accounts in respect of its own transactions in the form adopted for this purpose by its Head Office.

(6)Every dealer, while delivering goods to another dealer in pursuance of sale or while consigning the goods to his branch or depot or vice versa, where the aggregate amount of the goods so sold or consigned is one thousand rupees or more, shall issue a delivery note in triplicate in

Form-19. The delivery notes shall be maintained in the form of books containing one hundred Forms, and the Forms shall be serially machine numbered and one series of numbers shall be adopted for each assessment year.

(7)Any officer requiring any dealer to produce before him the accounts and other documents or to furnish any information relating to his business under sub-section (1) of section 36 of the Act, shall serve upon the dealer a notice in

Form-20. The dealer on whom the notice is served shall produce the accounts and other documents and shall furnish information relating to his business on the date and time specified in the notice.

16.Appeal against orders of assessing authorities.— (1) An appeal under section 28 of the Act shall be preferred to the following authorities:—

(a) in the case of an order passed by the Registering authority/assessing authority to the Assistant Commissioner;

6[(b) in other cases, to the Additional Commissioner.]

Provided that the Commissioner may, either *suo motu* or on application, for reasons to be recorded in writing, transfer an appeal pending before an appellate authority to another appellate authority. The order of transfer shall be communicated to the appellant, to the assessing authority against whose order the appeal was preferred, to the appellate authority concerned and to every other party affected by the order.

(2)Every such appeal shall be in Form-12 hereto and shall be verified in the manner

specified therein.

(3)The appeal may be sent to the appellate authority by registered post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by his authorised agent or a legal practitioner or an accountant duly authorised by the appellant in writing.

17.Appeal to the Tribunal.— (1) Every appeal under section 29 of the Act to the Tribunal shall be in

Form-13 and shall be verified in the manner specified;

(2)The appeal shall be in quadruplicate and accompanied by four copies of the order appealed against, one of which shall be the original or an authenticated copy, and also four copies of the order of the assessing authority in respect of which order appealed against was passed;

(3)In the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1) of section 29 of the Act, it shall also be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of two per cent. of the amount of assessment objected to, subject to a minimum of rupees[7][two hundred and fifty]and a maximum of rupees[8][one thousand];

(4)Every memorandum of cross objections under section 29 shall be in Form-14 hereto and shall be verified in the manner specified therein.

18.Procedure in case of death of an appellant or applicant.— (1) If an appellant or an applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is brought on record, the Appellate or Revisional Authority or the Tribunal, as the case may be, shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If, the legal representative fails to do so within ninety days from the date on which an appellant or applicant dies, the appeal or application shall abate as regards the deceased.

(2)Notwithstanding anything contained in sub-rule (1), there shall be no abatement by reason of the death of any party between the conclusion of the hearing and passing of the order but the order may, in such case, be passed notwithstanding the death, and shall have the same force and effect as if it had been passed before the death took place.

(3)If a question arises in any appeal or revision whether a person is not the legal representative of a deceased appellant or applicant, such question may be determined by the Appellate or the Revisional Authority or the Tribunal, as the case may be, in a summary way, if necessary, after recording evidence.

19.Furnishing of security by an appellant.— The security to be furnished by an appellant under the proviso to clause (b) of sub-section (3) of section 28 of the Act shall be property security or Bank guarantee as the authority before which the appeal is preferred, may in its discretion, direct. The security bond shall be in

Form-15, with suitable modifications, wherever necessary.

20.Appeal to High Court.— Every appeal under section 33 of the Act to the High Court shall be in

Form-16 hereto and shall be verified in the manner specified therein. It shall be accompanied by the original order or a certified copy of the order of the Commissioner appealed against.

21.Communication of appellate or revisional orders.— (1) Every order of an

appellate or revisional authority under section 28 or under section 30 of the Act, as the case may be, shall be communicated to the appellant or to every other party affected by the order, to the assessing authority against whose order the appeal or revision was filed and to any other authority concerned;

(2) The order passed on appeal or revision shall be given effect to by the assessing authority who shall refund without interest any excess tax found to have been collected and shall collect any tax which is found to be due, in the same manner as a tax assessed by itself.

22.Procedure when higher assessment is made in appeal or revision.— If the tax as determined in the appeal or revision is in excess of the powers of assessment of the assessing authority, the appellate or revisional authority shall transfer the original records of assessment to the appropriate assessing authority which shall have power to collect the tax due in the same manner as if it were a tax assessed by itself.

23.Action on the orders of the Tribunal and the High Court.— Every order passed by the Tribunal or the High Court shall, on authorisation by the Tribunal or the High Court, as the case may be, be given effect to by the assessing authority, which shall refund, without interest, any excess tax found to have been collected and shall also collect any tax which is found to be due in the manner as a tax assessed by itself.

24.Payment of tax on entry of goods escaping assessment.— The assessing authority shall serve on the dealer on whom an assessment has been made under section 17 of the Act, a notice in

25.Rectification of mistake.— (1) Where any rectification under section 34 of the Act has the effect of enhancing the assessment, the assessing authority shall serve on the dealer, revised notice in

Form-10 hereto and thereupon the provisions of the Act and these Rules shall apply as if such notice had been served in the first instance.

(2) Where such rectification has the effect of reducing the assessment, the assessing authority shall make any refund which may be due to the dealer by the issue of a refund payment order in

Form-21 hereto or refund adjustment order in Form-22 hereto.

26.Procedure for recovery of arrears.— (1) When a dealer or a person, from whom any amount of tax, interest or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned dealer or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in instalments, the concerned dealer or person fails to pay any of the instalments on due date, the assessing authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a Certificate of the amount due containing the following particulars, namely:—

(a) Full name and address of the defaulter;

(b) The name of the person or persons, if any, responsible for the payment of amount due;

(c) The sum to be recovered;

(d) Period to which the sum relates;

(e) The provision of law under which the sum is recoverable as an arrear of land revenue;

(f) The process by which the sum may be recovered;

(g) The property against which the process may be executed;

(h) The Head of Account to which the amount should be credited; and

(i) Any other information relevant for the purpose of recovery of the arrears.

(2)The Certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the Officer authorised by the Government under provision of [9][the Goa Value Added Tax Act, 2005 (Act 9 of 2005)] and for the same purpose of recovery the relevant provisions contained in the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the Rules made thereunder shall be applicable.

(3)The Certificate referred to sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the rules made thereunder, in all cases wherein no Officer is authorised by the Government to exercise the powers of the Collector under the Goa Land Revenue Code, 1968 (Act 9 of 1969), for the purpose of recovering the dues as arrears of land revenue.

(4)In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the assessing authority shall send the Certificate referred to in sub-rule (1) to the Officer authorised by the Government [10][the Goa Value Added Tax Act, 2005 (Act 9 of 2005)] or to the Collector of the District, if no officer is authorised under the said sub- section (8) of section 15 of the Act, soliciting that the same may be sent to the Collector of the other district wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the assessing authority himself, if he is the officer authorised by the Government under the said subsection (8) of section 15 of the Act. Whenever the amounts of arrears recovered by the Collector of the other district is remitted to the appropriate assessing authority, the same authority shall take immediate steps to enter the same amount into the Government treasury.

(5)The Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6)The officer referred to in sub-rule (2) and the authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the assessing authority about the steps taken of in the matter of recovery of the arrears when such information is called for by the same assessing authority, and shall report to him, as soon as the recovery is made, the amount recovered giving

the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of challan under which the amount is paid into the Treasury.

(7)On the basis of the report of payment referred to in sub-rule (6) received from the concerned authorities, the appropriate assessing authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.

27.Returns and assessment in the case of an importer of motor vehicles into local area from any place outside the State for use or sale therein.— (1) An importer of a motor vehicle who is not a dealer liable for registration under the Act, shall furnish a return in

Form-4 hereto to the authority notified by the Commissioner under section 11 of the Act

(hereinafter referred to as the "notified authority"), declaring, the purchase value of the motor vehicle imported and the tax payable thereon.

(2)The return shall be made within seven days from the date of causing entry of the motor vehicle into a local area.

(3)Alongwith the return, such importer shall pay, either in cash or through a demand draft encashable at a bank situated in the place of location of office of the notified authority, the tax admitted to be due in return.

(4)The notified authority shall, after hearing the importer and making such verification as may be considered necessary, within three days from the date of receipt of the return make an order assessing the tax due on the purchase value of the motor vehicle.

(5)(a) Where the assessed tax is higher than the tax paid alongwith the return, the importer shall pay the difference within three days from the date of service of the assessment order and demand notice.

(b) Where the tax assessed and demanded is paid by the importer, the notified authority shall issue a tax paid certificate in

(c) Where the tax paid alongwith the return is higher than the tax assessed, the notified authority shall issue a refund payment order in

(6)Where the importer of the motor vehicle is a dealer registered under the Act, he shall furnish a return in

Form-4 hereto and pay the tax due on the purchase value of the motor vehicle imported by him in accordance with sub-rules (1) to (5) and, he shall include such purchase value of such motor vehicle in the total value of goods in column (3) of the table in Form-3 hereto as well as in the annual return of the turnover in Form-28, and thereafter deduct the same under Column 4(d) of the table in Form-3 as well as Form-28.

(7)(i) Any person causing entry of a motor vehicle into a local area under section 12 of the Act, shall make an application to the Commissioner for exemption from payment of tax under that section.

(ii) The Commissioner, on being satisfied that the particulars furnished in the application are true and correct and are supported by necessary proof, may issue a certificate that such person is exempt from payment of tax according to section 12 of the Act in respect of such motor vehicle.

28.Notice regarding entering into partnership or dissolution of partnership.— (1) If a dealer enters into partnership in regard to his business, he shall report the fact to the assessing authority concerned within fifteen days of his entering into such partnership. The dealer and the partner shall jointly and severally be responsible for the payment of tax leviable under the Act.

(2) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the assessing authority concerned within fifteen days of such dissolution.

29.Notice of discontinuance of business or change of place of business.— If, at any time, a dealer,-

—

(1)discontinues or sells or otherwise disposes of the whole or any part of any business carried on by him; or

(2)changes place of business or any of his places of business; or

(3)opens a new place of business; or

(4)changes the name of any business carried on by him, the dealer or if he is dead, his legal representative shall notify the fact to the assessing authority concerned within thirty days hereafter.

30.Liability to tax on a legal representative.— (1) Where, any dealer doing business in respect of which tax is payable under this Act is dead, the executor, administrator, successor in title or other legal representative of the deceased shall, in respect of such business, be liable to submit the return due under these rules, and to assessment under section 14 or 17 and to pay out of the estate of the deceased dealer the tax and/or any penalty assessed or levied, as the case may be, as payable by the deceased dealer.

(2)The provisions relating to appeals and revisions shall be applicable to assessments made under sub- rule (1) as if the executor, administrator, successor-in-title or other legal representative were himself the dealer.

(3)The provisions of sub-rules (1) and (2) shall apply *mutatis mutandis* to a partnership firm of which the managing partners have died.

31.Liability for payment of tax and penalty in respect of firm, etc., discontinued or dissolved.—-

(1)When any business carried on by a firm, a Hindu undivided family or an association has been discontinued or dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or member of such Hindu undivided family or association, shall be jointly and severally liable to assessment under section 14 or under section 17 and payment of the tax assessed and/or penalty levied.

(2)Where any Hindu undivided family, firm or other association of persons is partitioned, dissolved or discontinued, notice, summons or orders issued under the Act or these rules may be

served on any member of the Hindu undivided family or any person who was a partner not being a minor of the firm or member of the association, as the case may be, immediately before such partition, dissolution or discontinuance.

32.Liability to tax of guardian, trustees, agents, etc.— Where, any business is carried on by or is incharge of any guardian, trustee or agent of a minor or other incapacitated person on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of the business be liable to submit the returns due under these rules and to assessment under section 14 or under section 17. The tax and/or any penalty leviable shall be levied upon and be recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and be recoverable from any such minor or other incapacitated person, if he were of full age, of sound mind and if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.

33.Liability to tax of managers, receivers, etc.— If the estate or any portion thereof of a dealer owning business in respect of which tax is payable under this Act is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person, whatever his designation, who in fact manages the business on behalf of the dealer) appointed by or any order of a Court, such Court of Wards, Administrator General, Official Trustee, Receiver, Manager or any other person,

shall in respect of the turnover of such business be liable to submit the returns due under these Rules and to assessment under section 14 or under section 17. The tax and/or any penalty leviable shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or Manager or any person in like manner and to the same extent as it would be leviable upon and recoverable from the dealer if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.

34.Declaration to be given in certain cases.— Every dealer liable for registration under section 8 of the Act shall, within thirty days from the date on which he becomes liable for registration, send to the registering authority a declaration in

Form-30 stating the name or names of the person or persons who are authorised to sign returns under the Act on their behalf or to make statements in any enquiry under the Act. All returns signed and statements so made by such person or persons shall be binding on the dealer concerned. The declaration furnished shall bear Court Fee Stamp of [11][Rs. 20/-] and may be revised from time to time.

35.Returns and other particulars to be furnished by the forwarding agency and others.— Every clearing and forwarding house or agency, transporting agency, shipping agency, shipping out agency or steamer agency in the State shall submit to the entry tax authority of the area a statement in

Form-17 hereto every month. The statement shall be submitted within fifteen days from the close of the month to which it relates.

36.Submission of certain records by owners, etc., of vehicles and boats.— The owner or other person-in-charge of the goods vehicle or boat shall, in respect of the goods transported by him in such vehicle or boat, submit to authority having jurisdiction over the local area in which the scheduled goods are delivered, a statement in

Form-18 hereto, every month within 15 days after the close of the month to which it relates.

37.Service of notices, etc.— The service on a dealer of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:—

(a) by giving or tendering it to such dealer or his manager or agent; or

(b) if such dealer or his manager or agent is not found, by leaving it at his last known place of business or residence or giving or tendering it to some adult member of his family; or

(c) if the address of such dealer is known to the assessing authority, by sending it to him by registered post;

(d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.

38.Method of payment of money into Treasury or Bank.— (1) The tax or other miscellaneous amounts payable under the Act or these rules shall be paid by the dealer by remittance into the Government Treasury by challan in

Form-27 hereto which may be obtained from or at the office of any assessing authority.

(2) The Challan shall be filled up in quadruplicate. One copy of the Challan shall be retained by the Treasury; one copy shall be sent by the Treasury Officer to the appropriate assessing authority and other two copies shall be returned to the dealer/depositor, duly signed in proof of payment.

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[12] **["39. Payment of Fees.—** The fees specified below shall be payable by way of court fee stamps:—

(i) For obtaining certified copy of any document under the Act or these rules	Rs.100/- (perdocument)
(ii) On memorandum of appeal against order of assessment/ re-assessment, with or without penalty, or of penalty or of forfeiture	Rs. 200/-
(iii) An application for composition of offences	Rs. 200/-
(iv) Any application or petition for which no fee is specified under the Act or rules	Rs.50/-
(v) An application for amendment to registration certificates	Rs. 100/-
(vi) An application to the Commissioner for grant of facility to make payment of dues in installments or for remission of penalty or interest	Rs. 100/-
(vii) Revision application to the Commissioner	Rs.250/-."]

40. Fee for clarification of rate of tax.— (1) The fee payable for seeking clarifications under sub- section (5) of section 26 of the Act shall be one hundred rupees;

(2) The fee specified in sub-rule (1) shall be paid by way of Crossed Demand Draft in favour of the Commissioner Panaji, Goa, or deposited in the Government Treasury by challan in

Form-27 hereto.

FORM 1

[*See* rule 4(2)]

Application for the grant of a Registration Certificate as a dealer under Goa Tax on Entry of Goods Act, 2000

To,

The Registering Authority,

.....

.....

.....

I, ..., son of ..... carrying on business whose particulars are given below, hereby apply for Registration under Rule 4 of the Goa Tax on Entry of Goods Rules, 2000.

(1)Name and full postal address of the applicant (if there is a trade name the trade name shall also be given)……

(2)Name and address of the Manager of the business, if a Manager has been so appointed …….....

(3)Name and address and status of the person who signs this application (as regards status, state whether proprietor, manager, director, partner .....

(4)Name and full postal address of the principal place of business (with particulars of building, name and number, ward name and number, road name, street name etc.)……...…… ……

(5)Name and full postal address of all the other places of business elsewhere in the State with particulars of building name and number, ward name and number, road name, street name, etc., for each place of business (if the space in this column is found to be insufficient additional sheet may be used and duly signed) .....……

(6)Complete list of godown in which the (scheduled goods) are stored and address of every such godown .....……

(7) Date of commencement of business .....…

(8)The language in which the accounts are kept and maintained .....

(9)The accounting year followed by the applicant …….

(10) Whether the applicant is a proprietor, firm, company, society, club, association of persons, Hindu Undivided family, or trust, etc. (here give full description)

….……

(11)Name(s) and address(es) of the proprietors, partners, members, all persons having any interest in the business (additional sheets with the following columns shall be used, if necessary.) .....

Sl. No.	Name in full of	Name of father	Age of each person	Perma-nent Postal address	Present postal address of each	Extent of interest of each person in	Signature of person	Name, address and

	each person	of each person		of each person	person	the business		signature of witness attesting signature
(1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(12)Whether business is wholly wholesale, or mainly wholesale and partly retail, whether manufacturer etc. (here enter the general nature of business conducted by the dealer) .....

(13)The total value of purchases/stock receipts of scheduled goods in the year preceding that to which the application is submitted …… (14)Actual value of purchases/stock receipts of scheduled goods in the year upto the date of submission of the application .....…… (15)Amount of registration fee paid with particulars of Receipt No. and date .....

(16)Amount of fee paid for copies of certificate for the other places of business with particulars of receipt No. and date, challan No. and date, cheque No. and date/name of the Treasury/Bank etc. .....……

DECLARATION

I, ..., son of ..... hereby declare that to the best of my knowledge and belief the information contained in this application given above is true and correct.

Place:

Name, address and signature if the person signing with status and relationship to the dealer (here state manager, director, partner, etc.)

Dated:

(For official use by the Registering Authority)

(1) Date of receipt of application ..... (2) Nature of order passed by the Registering Authority in the application ..... (3) Licence No. and date, if any .....…..

(4) Date of issue of Registration Certificate .....……

Signature of the registering authority with date

FORM 2

[*See* rule 4(4)]

Certificate of Registration

Registration No.

This is to certify that *

*Here enter the name and style under which the business is carried on. Whose principal place of business is situated at …….. has been granted a registration under section 4 of the Goa Tax on Entry of
Goods Act, 2000, subject to the provisions of the said Act and the Rules framed thereunder and also to the following conditions:

(1)This Certificate should be exhibited at a conspicuous place within the premises of the business.

(2)A correct account should be kept of the daily transactions at the place of business.

(3)A registered dealer shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purpose of these Rules by any officer empowered in this behalf.

(4)The prescribed statement(s) and returns should be sent to the prescribed authority within the prescribed time.

(5)This Registration Certificate should not be transferred or sold nor should it be amended without the permission of the registering authority which should be applied for and obtained.

(6)All corrections in this certificate should be made and attested by the registering authority.

(7)The registered dealer shall be responsible for all the acts of his manager, agent or servant. The dealer has additional places of business as noted below:

(a)

(b)

(c)

This Registration Certificate is valid from ..... until cancelled.

Signed

Dated: Registering Authority

FORM 3

[*See* rule 8(1)]

Monthly Statement of Tax

(1)Month and year.

(2)Registration Certificate No. under the Goa Tax on Entry of Goods Act, 2000.

(3)Name and full address of the dealer.

(4)Style of business.

(5)Status.

(6)Tax payable for the month (as per Table below).

(7)Tax paid (Challan/Receipt No. and date to be furnished).

(8)Balance due/Excess paid.

DECLARATION

I, ... do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the month covering the period from ..... to .....

Place:

Signature

Name of the Signatory

Proprietor/Partner/Manager/

/Director

Date:

Details of the value of Scheduled Goods dealt in during the month and Tax payable

Sl. No.	Descriptions of the goods	Total Value of goods purchased//received (both from within and outside the state)	Value of goods purchased ///received from within the local area	Value of goods purchased// received from outside the local area but returned to the suppliers	Value of goods purchases//received from outside the local area but sent out of the local areas otherwise than by way of sale excluding the amount shown under col. 4(b)	Purchased value of motor vehicle imported from outside the state on which tax has already been paid by filing statement in Form 4	Total deductions 4(a)+4(b)+4(c)+4(d)	Total value of goods liable to tax (3-5)	Rate of tax	Tax due (Rs. Ps.)
(1)	(2)	(3)	4(a)	4(b)	4(c)	4(d)	(5)	(6)	(7)	(8)
(i)										
(ii)										
(iii)										
(iv)										
(v)										
(vi)										
(viii)										
(ix)										
(x)										
(xi)										
(xii)										
(xiii)										
(xiv)										

(xv)

(xvi)

Total

FORM 4

(*See* rule 27)

Return for turnover and Tax payable by an importer of the Motor Vehicle under the Goa Tax on Entry of Goods Act, 2000

(1) Name and address of the importer :..... (2)

Registration Certificate No.(if registered): ……..

(3) Period of import: From ..... to .....

I.Description of motor vehicles imported into the local area from any place outside the State:

Class of motor vehicle	Mode l	Engine No.	Chassis No.	Purchas e value	Rate of Tax	Tax payabl e	Tax paid	Balance due excess paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

II. Tax paid challan No.

.....

DECLARATION

I, ... do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and that it relates to the period mentioned above.

Signature

Name of the signatory

FORM 5

[*See* rule 8(2)]

To,

The Dealer,

Take notice that according to the statement sent by you for the month……under section 18(1) of the Goa Tax on Entry of Goods Act, 2000, you are liable to pay tax of Rs…….only for the month of …..... which is still payable by you. You are hereby called upon to pay the said amount within ten days from the date of service of this notice by remittance to the Government Treasury by challan in

Form- 27 failing which the amount will be recovered as provided under, sub-section (2) of section 19 of the said Act.

Value of goods as provisionally determined by the Assessing Authority in respect of

Nature of goods	Rate of Tax	Tax
	Total	
	Total	

Place:

Assessing Authority

Date :

FORM 6

[*See* rule 8(3)]

NOTICE

To,

.....……

.....

.....

Registration Certificate No. .....

Take notice that you have been provisionally assessed under the Goa Tax on Entry of Goods Act, 2000 to a tax of Rs. …… (Rupees) ..... (in words) …….....only for the month covering the period from .....to ..... after deducting the tax already paid, you have to pay a further sum of Rs……..(Rupees)..…… (in words) only. This balance of tax shall be paid within 30 days from the date of service of this notice,

Form-27, failing which the

amount will be recovered in accordance with sub-section (4) of section 19 and you will also be liable to penalty as provided in sub-section (2) of Section 19.

(i)Total Tax provisionally assessed Rs.

(ii)Less Tax paid provisionally under sub-rule (1) and/or (2) of Rule 7 Rs.

(iii)Balance of tax due Rs.

Place:

Date:

Signature of the Assessing Authority.

FORM 7

[*See* rule 8(4)]

Certificate of Exemption from Submission of Returns

Whereas ..... (dealer) holding R.C. No. .....date..... and carrying on business known as ..... in the district of ..... situated at.....has shown to my satisfaction that goods dealt in by are not eligible to tax under the provision of the Goa Tax on Entry of Goods Act, 2000. It is hereby certified that the said…….(dealer) is not required to furnish any statement in

Form-3 appended to the Tax on Entry of Goods Rules, 2000 during the year ending .....the day of……. year.

Place:

Signature

Designation

Date:

RENEWAL

Date of renewal	Year for which renewed	Signature and Designation of the Issuing/Assessing Authority
(1)	(2)	(3)

FORM 8

[*See* rule 11(3) (i)]

Proposition Notice To,

…….

…….

Registration Certificate No. .....

Whereas being liable to pay tax under the Goa Tax on Entry of Goods Act, 2000, you have failed to submit the return of turn-over in

Form-28 within the time prescribed under Rule 11, for the period ..... I propose to determine and assess the tax payable by you to the best of my judgment under section 14 and also to direct the payment of penalty under sub-section (5) of section 14.

You are hereby given an opportunity of being heard accordingly, you are required to attend in person or by a legal practitioner or by an agent authorised in writing at (place)…….at…….(time)..... on (date)……and to show cause why you should not be assessed to
tax and penalty for the said period. You may produce or cause to be produced your account books and other documents and file the return for scrutiny and consideration while making the assessment.

Place: Signature

Date: Designation

FORM 9

[*See* rule 11 (3)(ii)]

Office of the Entry Tax Officer Ward Dated Proposition Notice

To,
Shri .....
……..
……..

Form-28 of the year ending ..... submitted by you is incorrect and incomplete, I propose to determine your total value of the goods for the said period to the best of my judgement at Rs……..... and Rs…….....respectively. The reason for non-acceptance of the return and the basic of the pro- posed assessment are furnished below. You are hereby called upon to show cause against the proposed assessment, adducing evidence, if any, either in person or through a legal practitioner an agent authorised in writing, at .....a.m./p.m. on.....……..... at my office at .....failing which it will be presumed that you have no objections to the proposed assessment and orders as deemed fit will be passed.

Place:

Date:

Assessing Authority

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FORM 10

[*See* rule 11(5), 24 and 25]

Year of Assessment:

Registration Certificate No.

To,

.....

.....

.....

NOTICE

Take notice that you have been finally assessed under Goa Tax on Entry of Goods Act, 2000, of Rs..... (Rupees ..... (in words) only, for the year ending…….the period upto and inclusive of the date of discontinuance of business, and that, after deducting the total amount of the payment already made by you towards the tax for the year, you have to pay a further sum of Rs..... (Rupees……..(in words) only). This balance of tax shall be paid within thirty days from the date of service of this notice by remittance into the Government Treasury, by challan in

Form-27 failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to penalty as provided in section 19 of the Goa Tax on Entry of Goods Act, 2000.

Total Tax payable

Total Tax paid

Balance due

Date of assessment

Signature of the Assessing Authority

Place:

Date:

FORM 11

[*See* rule 11(5)]

Year of Assessment:

Registration Certificate No.

To,

.....…….

.....

.....

NOTICE

Take notice that you have finally assessed under the Goa Tax on Entry of Goods Act, 2000, a tax of Rs..... (Rupees) …….. (in words) only for the year ending…….The total amount of tax paid by you already is Rs ..... (Rupees ..... (in words) only) that is…….in excess of the tax due.

2. The sum of Rs.....paid by you in excess as stated above is refunded/adjusted towards .....due by you for the year .....

The refund payment order and refund adjustment order is/are enclosed.

Value of goods determined by the assessing authority is given (below).

Total Tax payable

Total Tax paid

Excess amount due

Date of Assessment

Place: Signature of the Assessing
Date: Authority.

FORM 12

[*See* rule 16(2)]

Form of Appeal against an order of assessment under section 14 To

The Deputy/Assistant Commissioner of Entry Tax

The day of 2000

(1)Name (s) of appellant (s)

(2)Assessment year

(3)Assessing Authority passing the assessment orders disputed

(4)Date on which the order was communicated

(5)Address to which notice may be sent to the appellant

(6)Relief claimed in appeal

(a) Value of goods determined by the assessing authority (b) If value is disputed

(i) Disputed value

(ii) Tax due on the disputed value

(c) If rate of tax is disputed value

(i) Value involved

(ii) Amount of tax disputed

(d) Any other relief claimed

(7)Grounds of appeal, etc.

(Signed) Appellant(s)

(Signed) Authorised representative, if any

VERIFICATION

I/We, ... the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the date of 2000

(Signed) Appellant(s)

(Signed) Authorised representative, if any

Notes

(1)The appeal should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority and by proof of payment of the tax admitted by the appellant(s) to be due or of such instalments thereof as might have become payable.

(2)The appeal should be written in English and should set forth. Concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

FORM 13

[*See* rule 17(i)]

Form of Appeal Memorandum to the Tribunal

Appeal Memorandum to the Tribunal under section 29(1) of the Goa Tax on Entry of Goods Act, 2000. Before the Administrative Tribunal, at Panaji.

No. ..... of 2000

Appellant(s)

V

Respondent

(1)Place in which the assessment was made.

(2)Assessment year.

(3)Assessing Authority passing the assessment/order disputed.

(4) Deputy Commissioner/Assistant Commissioner passing the order in appeal under Section 28.

(5)Date of communication or the order now appealed against.

(6)Address to which notices may be sent to the appellant.

(7)Address to which notice may be sent to the respondent.

(8)Relief claimed in appeal

a. Turn-over determined by the Assessing Authority passing the assessment order disputed.

b. Turn-over confirmed by the Deputy Commissioner/Assistant Commissioner.

c. If turn-over is disputed,

(i) Disputed turn-over ;

(ii) Tax due thereon.

d. If the rate of tax is disputed,

(i) Turn-over involved;

(ii) Amount of tax disputed.

e. Any other relief claimed.

(9)Grounds of appeal, etc.

(Sd/-) Appellant(s)

(Sd/-) Authorised representative, if any

VERIFICATION

I/We, ... the appellant(s) do hereby solemnly declare that what is stated above is true to the best of my/our knowledge and belief.

(Sd/-) Appellant(s)

(Sd/-) Authorised representative, if any

Place:

Date:

Notes

1.The appeal should be in quadruplicate and should be accompanied by four copies (atleast one of which should be the original or authenticated) of the order appealed again against and also four copies of the order of the assessing authority.

2.The appeal (when filed by any person other than an officer empowered by the State Government under sub-section (1) of Section 20 should be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of 2 per cent. of the disputed tax subject to a minimum of Rs. 20 and a maximum of Rs. 200. The fee should be credited in a Government Treasury to the following head of account.

Major Head:

Minor Heads:

Sub-Head:

3.The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

FORM 14

[*See* rule 17(4)]

Form of Memorandum of Cross Objections

Before the Tribunal under section 29 (3) of the Goa Tax on Entry of Goods Act, 2000

Cross Objection No. ..... of 2000..... In appeal No. ..... of 2000 .....

Appellant(s)

V

Respondent

(1)Appeal No. allotted by the Tribunal to which memorandum of cross objections relates.

(2)Office in which assessment was made.

(3)Section under which the order appealed against was passed.

(4)Assessment year in connection with which the memorandum of cross objection is preferred.

(5) Date of receipt of notice of appeal filed by the appellant to the Tribunal.

(6)Address to which notice may be sent to the respondent (objector).

(7)Address to which notices may be sent to the appellant(s).

(8)Relief claimed in the memorandum of cross objections. Grounds of cross objections.

(1)
(2)
(3)
(4)
(5)
(6)
(7)
(8)
etc.

(Signed)

(Respondent)

(Authorised representative, if any)

VERIFICATION

I, ... the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ..... day of ..... 2000 .....

Signed

Notes

(1)The memorandum of objections must be quadruplicate.

(2)The memorandum of cross objections should be written in English and should setforth concisely and under distinct heads, the cross objections should be numbered consecutively.

(3)The number and year of memorandum of cross objections will be filled in the office of the Appellate Tribunal.

(4)The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is to be filled in here by the respondent.

(5) If the space provided is found insufficient, separate enclosures may be used for the purpose.

FORM 15

(*See* rule 19)

Security bond for stay of collection of Tax or other amount in dispute Before the Tribunal/Deputy Commissioner/Assistant Commissioner

No. ..... Dated: Security

Bond executed in favour of the Governor of Goa and his successors in office and assigns. Whereas .....holding R.C. No..... in the office of the ..has filed an appeal before the Tribunal/Deputy Commissioner/Assistant Commissioner ..... against the order of .....in his/its order

No . ..... dated .....and the said appeal is pending.

And whereas the said appellant has applied for direction in regard to the payment of disputed tax/penalty and has been called upon to furnish security.

Accordingly, and in consideration whereof I/We.....hereby personally undertake and bind myself/ourselves, my/our heirs, successors and legal representatives to pay the Government of Goa the sum of Rs. ..... To the Government and mortgage ..... /charge properties in the schedule hereunto annexed for the payment of the said sum of Rs to the Government of Goa and covenant that if the aforesaid appellant complies with all the directions in regard to the payment of tax or other amount made by the Tribunal/Deputy Commissioner/Assistant in the said appeal this bond shall be void and of no effect, otherwise it shall remain in full force and effect.

In witness whereof I/We .....hereunto affix my/our hands and seal this day …… dated.....

Witnesses: Appellant/Surety

(1)

(2)

FORM 16

(*See* rule 20)

Memorandum of Appeal Order under section 33 of the Goa Tax on Entry of Goods Act, 2000

Appeal Order No.

Appellant(s) V/s Respondent

Appeal against the order of the Commissioner, dated and passed in.

(1)Office in which the assessment was made:

(2)Assessment year:

(3)Assessing Authority passing the original order:

(4)State if the order was modified at any time previously by any officer subordinate to the Commis- sioner and if so in what manner (state the results of modification briefly): (5)Date of communication of the order of the Commissioner:

(6)Address to which notice may be sent to the appellant:

(7)Address to which notice may be sent to the respondent:

(8)Relief claimed in appeal:

(a) Value determined by the Assessing Authority.

(b) Value as modified prior to *suo motu* by the Commissioner.

(c) Value of goods modified and fixed by the Commissioner.

(d) Relief claimed.

(e) Grounds of appeal.

(i) state the facts disputed briefly.

(ii) state the questions of law raised decision by the High Court.

(Signed) Appellant(s)

(Signed) Authorised representative, if any

VERIFICATION

I/We, ... the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of

(Signed) Appellant(s)

(Signed) Authorised representative, if any

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Notes

(1)The appeal should be accompanied by a certified copy of the order of the Commissioner appealed against.

(2)The appeal should be accompanied by a sum of Rs. 500/-.

(3)The appeal should be written in English and should set forth concisely and under distinct heads, the facts of the case, grounds of appeal and the points of law raised consecutively.

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FORM 17

(*See* rule 35)

Return of clearing, forwarding, transporting, shipping, etc.

Name and address of the clearing, forwarding, house transporting agent/shipping agent or steamer agent ...……..... etc……the periods to which return relates.

Sl. No.	Date of Clearing, forwarding, transporting, shipping	Name and full address of the consignor	Name and full address of the consignee	Number and date of delivery/ note/ Bill of lading/R.R etc. No. date	Description of goods	Quantity No. of packings	Weight	Value of goods	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

DECLARATION

I/We, ... declare that to the best of my/our knowledge that the information furnished
in the above return is true and correct and that it relates to the period of .....

Place: Name and signature:

Status of the person signing

Date :

FORM 18

(*See* Rule 36)

Statement to be submitted by owners, of vehicles or boats, etc.

1.Number of the Vehicle:

2.Name and address of the person furnishing statement :

3.Status:

4.Period for which the statement relates:

Sl.No.	Name and address of persons whom the goods are delivered	No. And date of delivery note/bill of lading etc.	Description of goods	Quantity No. Of packings	Weight	V alue of goods	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

DECLARATION

I, ... declare to the best of my knowledge that the information furnished in the above

statement is true and correct.

Name and signature with status of the person signing

FORM 19

[*See* rule 15(6)]

Delivery note (1)Name and complete address of the consignor.

(2)Registration Certificate No. of the consignor under the Goa Tax on Entry of Goods Act, 2000.

(3)Bill No. or Cash Memorandum issued by the seller.

(4)Name and complete address of the consignee.

(5)Registration Certificate No. of the consignee under the Goa Tax on Entry of Goods Act, 2000.

(6)Destination of goods from to

(7)Description of goods .

(8)Quantity of goods.

(9)Name and address of the person-in-charge of the goods (Name of the Transport Agency).

(10)Name and address of the person-in-charge of the vehicle.

(11)Vehicle No.

(12)Signature of the officer-in-charge of the Transport Agency/the person-in-charge of the vehicle.

Place: Signature of consignor/consignee

Date:

FORM 20

[*See* rule 15(7)]

Notice calling for Accounts and other Documents

Whereas I desire to ascertain whether you are liable to register/renew your registration Certificate under section 8 of the Goa Tax on Entry of Goods Act, 2000/Rule 4 of the Goa Tax on Entry of Goods Rules, 2000.

Whereas I desire to satisfy myself that the return/statement(s) furnished by you in respect of the period from .....to …….. is correct and complete.

Whereas I am of the opinion that though you are liable to furnish the return under section 14(1), Rule 11(1) or statement(s) under section 18(1)/Rule 8(1) you have failed to furnish it.

Whereas I desire to satisfy that the books of accounts maintained by you for the period from ..... to ..... are true and correct and are in accordance with the Rules, you are
hereby requested to appear in person before me or arrange to represent you before me by a legal practitioner or a duly authorised representative at…….. (place) ..... (time) on……(date) add to produce the following documents before me:

(1)All your account books and registers, sale bills, purchase vouchers, sale/purchase advices, declarations, delivery notes relating to purchases, sales deliveries and stock of goods.

(2)Any other document containing information relating to your business.

You are also informed that failure to comply with the terms of this notice is an offence punishable under Rule 41.

Place: Signature Assistant/Entry Tax Officer

Date:

FORM 21

[*See* rules 11 (5) and 25(2)]

Refund Payment Order

Book No. Voucher No.

Counterfoil order for the refund of tax/penalty under the Goa Tax on Entry of Goods Act, 2000.

(1) Refund payable to .....…… (2) Registration Certificate No. .....……. (3)No. and date of order directing refund …… (4) Year of assessment to which refund relates ..... (5)Amount of refund .....

Place:

Date:

Designation

Signature

Asst./Entry Tax Officer

Signature of the receipient of Refund Payment order

Date of encashment of the Refund payment order ……

FORM 21

[*See* rules 11(5) and 25(2)]

Refund Payment Order

Book No. Voucher No.

Order for the refund of tax/penalty under the Goa Tax on Entry of Goods Act, 2000.

Payable at the Government Treasury/Bank within three months of the date of issue.

To,

……

The Treasury Officer .....

Manager

.....

(1)Certified that with reference to the assessment records of assessee ……..whose Registration Certificate No. is ..... for the period from …… a refund of Rs. ……. is due.

(2)Certified that the amount concerning which this refund is allowed has been duly credited to the Government Treasury.

(3)Certified that no refund payment order/refund adjustment order regarding the sum now in question has previously been granted.

(4)Certified that this refund payment order has been entered in the original file of assessment under my signature.

Please pay to ..... a sum of Rs. ……

(figures) (Rupees. ..... in words).

Place: Signature

Date: Designation

Particulars of encashment in Government Treasury/Bank……paid Rs. ..... this day .....

Place: Signature

Date: Designation

FORM 22

[*See* rules 11(5) and 25(2)]

Refund Adjustment Order

Name and address of the assessee ..... Registration Certificate No. under the Goa Tax on Entry of Goods Act, 2000 .....

(1)Certified with reference to the assessment record of the assessee for the period from …… to ..... a refund of Rs..... (figures) Rupees…… (in words) is due.

(2)Certified that the amount concerning which this refund is allowed has been credited to the Treasury.

(3)Certified that no refund payment order/refund adjustment order regarding the sum in question has previously been granted and that this order of refund adjustment has been entered in the original file of assessment under my signature.

(4)This refund is adjusted towards the amount of ..... due from the said refund for the period from …….... to .....

Place: Signature

Date: Designation, Asst./Entry Tax Officer

FORM 23

[*See* rule 14]

Application for permission to pay finally assessed tax under the Goa Tax on Entry of Goods Act, 2000, in instalments

To,

.....

.....

.....

I, ..., son of ..... being an assess ..... under the Goa Tax on Entry of Goods Act, 2000 hereby apply for permission to pay in instalment the finally assessed tax due from me as per the following details:

(1)Name and address of the applicant

(2)Registration No. (if any)

(3)Sum of payment of finally assessed tax for which instalments are sought

(4)If the sums in column 3 are payable under an order of assessment, the date of service of Notice in

Form-10

(5)The period within which permission to pay the sum in column 3 is sought

(6)Reasons for the applicant's inability to pay the tax/other amount due within the due date

(7)Any other relevant information which the applicant may desire to furnish

DECLARATIONS

(a) I hereby declare that to the best of my knowledge and belief the information contained in the above application is true and correct.

(b) I hereby declare that no application for instalment has been made to any other authority in regard to the sums mentioned in column 3.

(c) I hereby declare that no sums other than those mentioned in column 3 are due from me on the date of making this application.

(d) I hereby undertake to pay interest at the rate of 18 per cent. per annum along with each instalment on the sums remaining unpaid from time to time.

(e) I hereby undertake to furnish necessary security to the satisfaction of the concerned assessing authority for the recovery of the sums in relation to which the grant of instalments is applied for.

- 45 -

Place: Signature of the Assessee,
Name and address
Date: of the person signing with status and relationship to
the Assessee (whether Proprietor,
Manager, Director, Partner, etc.)

- 46 -

FORM 24

[*See* rule 12(1)(b)]

Declaration to be furnished by a dealer in respect of goods mentioned in First Schedule sold by him to another dealer in the State

(1)I/We .....being a registered dealer holding Registration Certificate No. ……dated ..... under the GTEG Act, 2000 and carrying on business in the name and style of…… at …… (full address) have sold .... (quantity) of .....(description of goods) for Rs. …….. to M/s ..... (name with full address) in my/our Bill No. .....dated .....…….

(2)I/We have caused entry of the above goods into the ..... local area ……. (name of the local area) and I am/we are liable to tax under the GTEG Act, 2000 and we shall pay the same.

*I/We have purchased the above goods from M/s .....(name with full address) having Registration Certificate No. ..... vide their sale bill No..... dated ..... and the said dealer has stated that he/his seller would be liable to pay tax on the said goods purchased by me, and I am/we are not liable to tax under the GTEG Act, 2000 in view of the declaration furnished by them.

(3)I am/we are on the rolls of..... (specify assessing authority).

Place: Signature

Name of the Signatory

Date: Proprietor/Partner/Manager/

/Director

*Strike out whichever is not applicable.

FORM 25

[*See* rule 12]

Register of declaration in Form-19 issued to other dealers within the State

Sl.No.	Date of issue	Sl. No. of Form-24	Name and address of the dealer to whom issued	Sale Bill No. And date	Description of goods	Quantity	Value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM 26

[*See* rule 27(5)(b)]

Entry Tax paid Certificate

Sl. No.

Office of the
(notified authority)

This is to certify that entry tax payable under section 10 of the Goa Tax on Entry of Goods Act, 2000 in respect of the motor vehicle imported from outside the State of Goa described below has been paid vide Challan No. ..... dated …….. by the importer of the Motor Vehicle No……, who has imported the Motor Vehicle not for sale within the local area but for own use.

OR

This is to certify that the importer of below described Motor Vehicle Shri …….. is a registered dealer under the Goa Tax on Entry of Goods Act, 2000 with Registration No. ……has paid entry tax payable under section 10 in respect of the Motor Vehicle imported from outside the State of Goa described below vide challan No .....……..… dated ……...…

Class of Motor Vehicle	Model	Engine No.	Chassis No.
(1)	(2)	(3)	(4)

Signature and seal of the
Notified Authority

Place:
Date:

FORM 27

(Original)

(*See* Rules 38 & 40)

(to be retained by the

Challan

Head of Account: 0042 Taxes on Goods and Passengers

Sub Heads: 106 Tax on entry of goods into local areas

01.Tax on entry of goods

02.Other Receipts

Challan of Tax, Registration Fee, penalty and composition money paid to the Treasury/Sub-Treasury/State Bank of India/Reserve Bank of India.

For the period from .....to ..... by whom tendered. (Name and address of the person on whose behalf money is paid .....)

(1)Registration No.

(2)Year to which payment relates

(3)Month in which the assessment concluded

(4)In the case of monthly tax, month to which it relates

Minor and detailed head (for registered dealers only)	Amount in figures

01.Tax on entry of goods:

02.Other Receipts:

i) Registration fee

ii) Composition money

iii) Penalty

iv) Miscellaneous

Total …….

(to be filled by persons or Departments other than Registered dealers)

01.Tax on entry of goods:

02.Other Receipts:

i) Registration Fee

ii) Composition Money

iii) Penalty

iv) Miscellaneous fee

Total:……..

Signature of Dealer/Depositor

For use in the Treasury

(1) Received payment of Rs. ..... (in figures) Rupees .....

(Date of entry) Accountant

Challan No.

Code No. of Treasurer Treasury Officer

Treasurer Agent/Manager

Stamp of Treasury

Form-27 being identical

with the original have not been reproduced here. Duplicate to be furnished by the payer to the respective Assessing Authority, triplicate is for the Treasury and the quadruplicate is to be sent by the Treasury to the respective Entry Tax Authority.

FORM 28

[*See* rules 9, 11(1)(a), 11(2), 27(6)]

Annual return of turn-over and Tax payable

(1) Return for the year from ..... to .....

(2)Registration Certificate No. under the Goa Tax on Entry of Goods Act, 2000

(3)Name and full address of the dealer

(4)Style of business

(5)Status of the assessee

(6)Tax payable for the year (as per the table overleaf)

(7)Tax paid (details to be furnished)

(8)Balance due/Excess paid

DECLARATION

I,. ..... do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and that it relates to the year covering the period from ..... to .....

Place : Signature

Name of the Signatory

Date: Proprietor/Partner/Manager/Director

Details of the purchase value of Scheduled Goods dealt in during the year and Tax payable

Sl. No	Description of the goods	n of the goods Value of goods purchased/ /received (both from within and outside local area and motor vehicles imported from outside the State)	Value of goods purchase d// from within the local area	Value of goods purchased/ /received from outside the local area, but returned to the suppliers	Value of goods purchase d/ /received From outside the local area, but sent out of the local area otherwise than by way of sale [excludingg the amount shown under col. 4 (b)]	Purchased value of motor vehicle imported from outside the State on which tax has already been paid by filing statement in Form	Total deductions 4(a)+4(b) + 4(c)+4(d)	Total value of goods liable to tax (3-5)	Rate of tax	Tax due (Rs. Ps.)

Total

Note: The values indicated should include the carriage inwards in all cases.

Assessment No.

Registration No.

FORM 29

[*See* rule 11(1)c]

To,

..... ,

..... ,

……... .

Form-28 showing the tax payable by you as Rs……after deducting the tax already paid by you under section 18 of the Goa Tax on Entry of Goods, for the said year, a sum of Rs. ..... (in words)..... is still payable by you which amount you should have paid on or before ..... the dates onwhich you submitted the return. You are hereby called upon to pay the said amount alongwith penalty under sub-section (2) of section 19 within thirty days from the date of service of this notice on you, by remittance to the Government Treasury in Form 27 at failing which the amount and the said penalty will be ..... recovered in the manner specified ..... in sub-section (4) of section 19 of the Goa Tax on Entry of Goods, 2000.

Assessing Authority

Seal

Place:

Date:

Strike out whatever is not applicable.

FORM 30

(*See* rule 34)

Declaration regarding the person(s) authorised to sign document(s)

I/We, ...of.....carrying on the business under the name and style of.....at.....and other places in the State of Goa, namely…… and liable to pay tax under the Goa Tax on Entry of Goods Act, 2000 do hereby declare and authorise the following person(s), namely .....whose signature(s) is/are appended herein and identified by me/us and who is/are .....… of the said concern shall be person(s) authorised to sign the returns, statements, applications under the Act on behalf of the aforesaid business concern or to make statements in any enquiry under the Act.

Sl. No.	Name	Status	Signature

Place:
Date:

Signature of the declarant,
Status of the declarant

By order and in the name of the Governor of Goa.
Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 8th September, 2000.