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NOTE

There is one Extraordinary issue to the Official Gazette, Series I No. 40 dated 4-1-2018 namely, Extraordinary dated 10-1-2018 from pages 1907 to 1908 from Department of Mines, Notification No. DMG/SCHEME/LOAN/PART-III/3370 regarding extension of validity date of Scheme.

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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Trade Circular

(No. 4 of 2017-18)

CCT/26-2/2017-18/4618

Read:- (1) Trade Circular No. 1 of 2017-18 dated 14th September, 2017 issued by the Commissioner of Commercial Taxes and published in the Official

Gazette, Series I No. 25 dated 21st September, 2017.

(2) Trade Circular No. 2 of 2017-18 dated 31st October, 2017 issued by the Commissioner of Commercial Taxes and published in the Official Gazette, Series I No. 31 dated 2nd November, 2017.

(3) Trade Circular No. 3 of 2017-18 dated 29th November, issued by the Commissioner of Commercial Taxes and published in the Official Gazette,

Series I No. 35 dated 30th November, 2017.

Various clarifications are being sought on Trade Circular No. 1 of 2017-18 dated 14-09-2017, in view of the Office Memorandum bearing No. 28011/03/2014-ST-II dated 07-11-2017 issued by Ministry of Finance, Government of India. In this regard the matter is examined and clarified as under:—

1. It was clarified very clearly in para 9 of the Trade Circular No. 1 of 2017-18 dated 14-09-2017, that dealers including works contractors, dealers undertaking manufacture of goods other than the goods defined in clause (d) of section 2 of the Central Sales Tax Act, 1956 (hereinafter called as “the CST Act”), dealers undertaking generation and/or distribution of electricity/other form of power and dealers undertaking mining or maintaining telecommunication network are no more eligible to make inter-State purchase of the non-GST goods including High Speed Diesel (HSD) against Form C for the simple reason that they are no more eligible for registration under the CST Act.

2. The rate of tax prescribed in sub-section (1) of section 8 of the CST Act is applicable only to a dealer registered under the CST Act in respect of inter-State purchase of goods as described in sub-section (3) of section 8.

3. Thus, the primary qualifying condition for availing the rate of tax prescribed under sub-section (1) of section 8 is registration under the CST Act. Consequent upon migration to the GST regime, the registration granted earlier under the CST Act became automatically invalid with effect from 01-07-2017.

4. New registration can be granted under sub-section (1) of section 7 of the CST Act only if a dealer is liable to pay tax on account of inter-State sales of the goods enumerated in clause (d) of section 2 of the CST Act. Similarly, registration can also be granted to dealers who are liable to pay tax under the Goa Value Added Tax Act, 2005. Under no other circumstances, grant of registration can be considered.

5. Without registration, making inter-State purchase by availing the concessional rate prescribed under sub-section (1) of section 8 is not possible.

6. The recent clarification issued by Government of India vide Office Memorandum No. 28011/03/2014-ST-II dated 07-11-2017 merely reiterates that the meaning of ‘goods’ as appearing in clause (b) of sub-section (3) of section 8 shall have the same meaning as assigned to it in clause (d) of section 2 of the CST Act. In other words, the reference to ‘goods’ as appearing in section 8 (3) (b) of the CST Act means only those six goods as defined in section 2 (d) of the CST Act. It means that goods other than the six goods are not goods under the CST Act.

7. In the said OM, it is also clarified that the restricted definition of goods as appearing in clause (d) of section 2 does not affect the applicability of clause (b) of sub-section (3) of section 8 of the CST Act relating to telecommunication network or mining or generation or distribution of electricity or any form of power. On the other hand, the said clarification does not dispense with the requirement of registration under the Act for availing the rate prescribed in sub-section (1) of section 8. It is reiterated that registration under the Act is the primary condition for a dealer to avail the rate prescribed in section 8 (1). Therefore, the dealers who are no more liable to pay tax under the CST Act or under the Goa Value Added Tax Act, 2005 cannot be considered for grant of registration. Consequently, they cannot make inter-State purchase of any of the six goods against Form C.

Therefore, it is hereby re-iterated that all the instructions contained in the Trade Circular No. 1 of 2017-18 dated 14-09-2017 and modifications carried out thereto vide Trade Circular No. 2 of 2017-18 dated 31-10-2017 and Trade Circular No. 3 of 2017-18 dated 29-11-2017 stand intact even after issue of the above said clarification by Government of India.

This issues with the approval of the Government.

Dipak M. Bandekar, Commissioner of Commercial Taxes.

Panaji, 4th January, 2018.

Debt Management Division

Notification

6/26/2015-FIN (DMU)/86

Read:- Notification No. 6/26/2015-FIN (DMU) dated 25-11-2015 published in the Official Gazette, Series I No. 37 dated 10-10-2015.

Sub:- Amendments to the Scheme for Constitution and Administration of Guarantees Redemption Fund of Government of Goa.

In pursuance to the consultation with the Reserve Bank of India, the Government of Goa is pleased to make the following amendments to the "Guarantees Redemption Fund Scheme" of the Government of Goa (hereinafter referred to as the "Scheme") as notified vide Notification of even number dated 25-11-2015 read above,—

(i) *Amendment to clause 3 of the scheme.*— In clause 3 of the scheme, sub-clause (a) of the Explanation shall be substituted as follows, viz.—

"(a) The accumulations in the Fund shall be utilised only towards the payment of the guarantees issued by the Government and invoked by the beneficiary and not paid by the institution on whose behalf guarantee was issued:

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special Drawing Facility (SDF) from the Reserve Bank of India (hereinafter referred to as the Bank)".

(ii) *Amendment to clause 8 of the Scheme.*— Clause 8 of the scheme shall be substituted as follows, viz.—

"8. *Investment of the corpus of the Fund.*— The accretions to the Fund shall be invested in Government of India Dated Securities, Treasury Bills, Special Securities

of the GoI and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government. The Bank shall make available the securities for investment by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 11.

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

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 5th January, 2018.

Notification

6/26/2015-FIN(DMU)/87

Read:- Notification No. 6/26/2015-FIN (DMU) dated 25-11-2015 published in the Official Gazette, Series I No. 37 dated 10-10-2015.

Sub:- Amendments to the Scheme for Constitution and Administration of Consolidated Sinking Fund of Government of Goa.

In pursuance to the consultation with the Reserve Bank of India, the Government of Goa is pleased to make the following amendments to the "Consolidated Sinking Fund Scheme" of the Government of Goa (hereinafter referred to as "the Scheme") as notified vide Notification of even number dated 25-11-2015 read above,—

(i) *Amendment to clause 4 of the scheme.*— In clause 4 of the scheme, sub-clause (d) of the Explanation shall be substituted as follows, viz.—

"(d) The Fund shall not be utilised for any purpose other than redemption of the outstanding liabilities of the Government:

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special Drawing Facility (SDF)".

(ii) *Amendment to clause 8 of the scheme.*— Clause 8 of the scheme shall be substituted as follows, viz.—

"8. *Investment of the corpus of the Fund.*— The accretions to the Fund shall be invested in Government of India Dated