

No.  
CCT/04/06/VC(10)/2005  
-06/91

Government of Goa.

Office of the  
Commissioner of  
Commercial Taxes,

Panaji Goa.

Date: 20th April, 2005.

### VAT CIRCULAR No- 3

SUB: VAT Monitoring and Guidance Committee.

Instances have been brought to notice that with the introduction of VAT from 1st April, 2005, the consumers are being charged higher than the MRP and the rate of various goods have gone up due to implementation of VAT. Instances have also been brought to the notice that the Traders are informing the consumers that for the stock held by them before 31.3.2005, since the tax benefit has not been given to them under the VAT, they are charging tax over and above the price of the goods claiming these as VAT rates.

There may be other situations where the consumers may not be getting the benefit under VAT and the consumers are not being made fully aware by the Traders. Any collection of VAT or earlier Sales Tax by the dealer has to be deposited by the dealer to the Department. The dealer cannot pocket any tax collected by him/them. In view of the above situation and to protect the consumers and to make consumers aware besides ensuring that whatever is entered in the books of accounts of the dealers is as per the VAT law, the VAT Monitoring and Guidance Committee under the Asstt. Commissioners of Commercial Taxes is formed with the following areas of

jurisdiction:

1. Shri P. M. S,                      Vasco.  
Barad. Asstt.                      Margao,&  
Commissioner of                      Curchorem  
Commercial Taxes.                      Wards  
  
(South).
2. Shri D.                              Panaji and  
Bandekar, Asstt.                      Ponda Wards.  
Commissioner of  
Commercial Taxes.  
  
(North).
3. Shri A. Rane Asstt.                      Bicholim and  
Commissioner of                      Mapusa  
Commercial Taxes.                      Wards.  
  
(North).

The Monitoring and Guidance Committee should include one Inspector from the respective Wards to accompany the Asstt. Commissioners and any other staff which may be included by Asstt. Commissioner of Commercial Taxes in the Committee. The Monitoring and Guidance Committee will ensure that in their areas of jurisdiction on a daily basis at least 10 dealers are visited during normal office hours. On the spot the consumers are advised and dealers informed so that the awareness of the VAT increases. Further, the mode and practices being followed by the dealers is also brought to the notice of this office which would be effective tool to bring out any further changes in the VAT Act and Rules etc.

On a daily basis, a report should be sent by the Asstt. Commissioners to be received in this office latest by 5.00 p.m., without fail. The report should mention the dealers

visited with address and remarks, if any, when anomalies are noticed at dealer's place of business. It is expected that the first report should come from 21st April. 2005, onwards.

(Amit Yadav)

Commissioner of Commercial Taxes