

Government of Goa,  
Office of the Commissioner of  
Commercial Taxes,  
M.G. Road,  
Panaji  
Dated : 15th July, 2005.

VAT Circular No. 6

No. CCT/VAT- CELL/12-19/2005-06/500

As per the provisions of section 10(1) of the Goa VAT Act, if the input tax credit of a registered dealer determined under section 9 of the Act for a period exceeds the tax liability for that period, the excess credit shall be set off against any outstanding tax, penalty or interest under VAT Act or Goa Sales Tax Act.

The dealers will be filing their return for the quarter ending 30.6.05 by 30.7.05, If any excess credit is shown by the dealer in this return or any further return, it is necessary to set it off against any outstanding arrears of Sales Tax in respect of the said dealer.

Pending development of software and feeding of the data in this regard it is felt necessary at present to place a cross-check memo, in the proforma annexed hereto regarding the outstanding arrears of Sales Tax, in the records of the dealer maintained under VAT registration and immediate action may be taken to set off the excess credit, if any, against such arrears.

(Amit Yadav)

Commissioner of

CROSS - CHECK MEMO

Name of the dealer:

Reg. Certificate No.:

TIN:

Outstanding arrears under the Goa Sales Tax Act 1964:

Year to which relates	Amount of Arrears	Excess input tax credit under VAT		Adjustment order dated and amount adjusted
		Quarter Ending	Amount	