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GOVERNMENT OF GOA

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No. 4

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

No. CCT/12-2/2018-19/3258

Whereas, sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), inter alia, provides that no assessment under that section for any year shall be made after a period of three years from the end of the year to which the return under Section 24 is submitted by a dealer.

And whereas, the third proviso to sub-section (3) of Section 29 of the said Act provides that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in that sub-section by a further period not exceeding one year.

And whereas, considering that some of the department officers/officials are pre-occupied with exigencies of other important matters, including enforcement duties, election related duties, I am satisfied that there is a genuine need to extend the limitation period further for completion of targeted number of assessments for the year 2016-17, beyond 31-03-2020.

I, therefore, in exercise of the powers conferred by the third proviso to sub-section (3) of Section 29 of the said Act, hereby extend the period for completion of assessments of the financial year 2016-17 by another three months beyond 31st March, 2020. All assessments for the year 2016-17 shall, therefore, accordingly be completed on or before 30th June, 2020.

Hemant Kumar, IAS, Commissioner of State Tax.

Panaji, 18th March, 2020.

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