

Panaji, 13th September, 2023 (Bhadra 22, 1945)

SERIES II No. 23

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance  
Office of the Commissioner of State Tax

—  
Order

No. CCT/5-3/2023-24/1995

In exercise of the powers conferred under sub-section (2) of Section 10 read with sub-section (2) of Section 3 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the "said Act"), I, the Commissioner of State Tax, hereby delegate the powers of Appellate Authority conferred upon the Commissioner under sub-section (1) of Section 10 of the said Act to the Officers mentioned in column (2) of the Schedule hereinbelow to act as the Appellate Authority to hear, make such further inquiry as may be necessary, and to pass such orders as deemed fit.

#### SCHEDULE

Sr. No.	Officers to whom powers of Appellate Authority are delegated	Jurisdiction
1	2	3
1.	Additional Commissioner of State Tax-I, North, Panaji, Goa	Orders passed by Designated Authorities having jurisdiction over Panaji, Mapusa, Bicholim and Pernem Ward offices and over applicants attached to Headquarters.

1	2	3
2.	Additional Commissioner of State Tax-II, South, Margao, Goa	Orders passed by the Designated Authorities having jurisdiction over Margao, Ponda, Curchorem and Vasco Ward offices.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes.

Panaji, 13th September, 2023.

—  
Order

No. CCT/5-3/2023-24/1996

In exercise of the powers conferred under various provisions read with Section 19 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the "said Act"), I, the Commissioner of State Tax, do hereby specify the Form Nos. I to XXVIII appended hereinbelow which shall be used for the respective purposes under the said Act and shall be filed/maintained in accordance with the provisions of said Act and in compliance of the instructions contained in respective Forms.

S. S. Gill, IAS, Commissioner of State Taxes.

Panaji, 13th September, 2023.

## FORM I

(See section 5 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

## Application for Settlement

## Instructions for submission of Application for Settlement

1. An online application shall be made separately for each year under each relevant Act.
2. The following persons can electronically sign the application for settlement: -

Constitution of Business	Person who can electronically sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Limited Liability Partnership	Authorised Person in India
Foreign Company Registered (in India)	Authorised Person in India
Others (specify)	Person In charge

3. Any of the above referred person who are competent to file online application for settlement may by a written authority letter in Form VAT XXXII may authorized the Sales Tax Practitioner/Chartered Accountant/Legal Practitioner/Cost Accountant/Company Secretary/Employee/Relative to file such application. The scan copy of written authority letter shall be uploaded while filing the application for settlement.
4. Authorised Representative shall not be a minor.

5. No application shall be filed where an amount of tax in arrears for a financial year is below Rs. 10,000/- under the relevant Act. Such cases shall be process in accordance of section 9 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 {hereinafter referred to as 'GRATIPOS Act'}.
6. If the applicant is required to submit statutory declaration forms or/and declaration certificates then, such applicant shall upon filing an application, submit a printed copy thereof duly signed and verified by him to the designated authority along with the original declaration form or/and declaration certificate or/and Certificate of Tax Deduction at Source within one month from the date of filing online application failing which the application would be summarily rejected under section 5 of GRATIPOS Act.
7. An applicant is mandatorily required to deposit a pre-deposit at the rate of 10% of the Settlement amount payable for the purpose of settlement at the rates specified in section 8 of the GRATIPOS Act or Rs.15,00,000/- (Rupees Fifteen lakhs), whichever is lower and upload a self- attested paid challan/E –receipt copy.
8. Only one single online application can be filed under one relevant Act for one year as per section 5 of GRATIPOS Act.
9. An applicant who has paid ten percent or fifty percent, of the disputed tax amount in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 amount of such tax paid, shall be eligible for setoff against the said pre-deposit.

I agree & abide with the above mentioned instruction.

1.	The application is filed by	<input type="checkbox"/> Applicant himself <input type="checkbox"/> Authorised Representative
	If Authorised Representative is selected (Drop Down)	<input type="checkbox"/> Sales Tax Practitioner <input type="checkbox"/> Chartered Accountant <input type="checkbox"/> Legal Practitioner <input type="checkbox"/> Cost Accountant <input type="checkbox"/> Company Secretary <input type="checkbox"/> Employee <input type="checkbox"/> Relative <input type="checkbox"/> Any other
	Upload authority letter in Form VAT XXXII*	

I hereby consent to be the Authorised Representative of the applicant and authority letter is uploaded herewith.

2.	Particulars of Authorized Representative/Applicant	First Name	Middle Name	Last Name
	Name			
	*Mobile Number: (Shall be validated by sending OTP)		*Email address: (Shall be validated by sending OTP)	
	Telephone No. with STD			

I hereby undertake that any communication by way of SMS and/or email on mobile number and Email Id of the Authorized Representative/applicant shall be treated as valid service upon the applicant.

(After successful validation of Email address and Mobile number by sending OTP, the applicant/ Authorized Representative shall be allowed to fill the Form further in detail.)

3.	Select the relevant Act under which application is filed (Drop down)	Select appropriate financial year for which application is filed. (Drop down)
<input type="checkbox"/>	the Goa Value Added Tax Act, 2005	{2005-06 to 2017-18}
<input type="checkbox"/>	the Central Sales Tax Act, 1956	{1964-65 to 2017-18}
<input type="checkbox"/>	the Goa Tax on Entry of Goods Act, 2000	{2000-01 to 2017-18}
<input type="checkbox"/>	the Goa Tax on Luxuries Act, 1988	{1988-89 to 2017-18}
<input type="checkbox"/>	the Goa Sales Tax Act, 1964	{1964-65 to 2004-05}
<input type="checkbox"/>	the Goa Entertainment Tax Act, 1964	{1964-65 to 2017-18}
<input type="checkbox"/>	Unregistered Dealer	{1964-65 to 2017-18}

(Note: Depending upon relevant Act selected the financial year as mentioned above shall be available in the drop list for selection.)

a.	Enter the Registration Number under the relevant Act*: (If other than VAT Act is Selected at Sr. No.3)	
	If registered under VAT Act, Enter your TIN No.	
ii.	Name of the applicant:	(auto populated only in case TIN No. is entered, otherwise the details should be entered)
iii.	Legal Name of the Business:	(auto populated only in case TIN No. is entered, otherwise the details should be entered)
iv.	Trade Name of the Business:	(auto populated only in case TIN No. is entered, otherwise the details should be entered)
v	Address:	(auto populated only in case TIN No. is entered, otherwise the details should be entered)

OR

b.	If Unregistered Dealer (URD): (Following details to be entered manually)	
i.	Name of the applicant:	
ii.	Legal Name of the Business:	
iii.	Trade Name of the Business:	
iv.	Address:	

4. * Address for Communication: If applicant want to provide new change address for communication (Enter the same)	
(i) State: (Drop down)	(ii) District: (auto populated)
(iii) Taluka : (Drop down)	(iv) Village Panchayat/Municipality : (Drop down)
(v) House No.:	(vi) Floor:
(vii) Building Name:	(viii) Road Name:
(ix) Nearest land mark:	(x) Village area:
(xi) Pin Code	

I hereby undertake that any communication send to the Address for communication (entered at sr. no. 4 above) shall be treated as valid service upon the applicant.

5. Constitution of Business (Please Select the Appropriate) - <input type="text" value="Select"/>			
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
(xii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>		

6. The application is filed in respect of	<input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year
7. If Part Assessment Period (Enter date)	From DDMMYYYY To DDMMYYYY

(Note: If part financial year 2017-18 is selected than the period should be between 01/04/2017 to 30/06/2017 shall be provided in drop down.)

8. Dues arising out of:	
(i) Type of Order (Select any one)	Drop Down: <input type="checkbox"/> Self-Assessed

	<input type="checkbox"/> Scrutiny Letter <input type="checkbox"/> Assessment Order <input type="checkbox"/> Appeal order <input type="checkbox"/> Order by Administrative Tribunal <input type="checkbox"/> Order by High Court of Bombay at Goa <input type="checkbox"/> Order by Supreme Court of India <input type="checkbox"/> Any other
(ii) Reference No./Order No.:	
(iii) Date of Original Assessment Order/Letter of Scrutiny/Appeal Order	DDMMYYYY
(iv) Original Assessment Order/Letter of Scrutiny/Appeal Order was issued by	(Drop Down) <input type="checkbox"/> Assistant Commissioner of Commercial Tax <input type="checkbox"/> Commercial Tax Officer <input type="checkbox"/> Assistant Commercial Tax Officer

9.	As on the date of filing settlement application the dues are : (Drop down)	<input type="checkbox"/> Disputed or <input type="checkbox"/> Undisputed or <input type="checkbox"/> Assessed or reassessed under section 31 or 31A of the Goa Value Added Act, 2005 pursuant to under section 73 of the Goa Value Added Act, 2005
a) If Disputed:		
i.	Type of Appeal: (Drop down)	<input type="checkbox"/> Review <input type="checkbox"/> Revision <input type="checkbox"/> First Appeal <input type="checkbox"/> Second Appeal <input type="checkbox"/> Writ Petition <input type="checkbox"/> Special Leave Petition <input type="checkbox"/> Any other
ii.	Authority before whom Dispute is pending: (Drop Down)	<input type="checkbox"/> Supreme Court of India <input type="checkbox"/> High Court of Bombay at Goa <input type="checkbox"/> Administrative Tribunal <input type="checkbox"/> Commissioner at State Tax <input type="checkbox"/> Additional Commissioner of State Tax <input type="checkbox"/> Assistant Commissioner of State Tax <input type="checkbox"/> Any other
iii.	Case No: (Enter Manually)	

10.	If the appeal is pending before the Tribunal:	
(i)	Date of presentation of appeal.	
(ii)	Whether fifty per cent of the disputed amount is already paid?	<input type="checkbox"/> Yes <input type="checkbox"/> No

(iii) If yes, provide the following details:				
Sr. No.	Challan No	Challan date	Amount	Payment Date
1				
2				
.....				
Total				(Auto calculated)
(iv) Upload scan copies of paid challan: (Multiple uploads to be provided)				

OR

11.	If the appeal is pending before Assistant Commissioner or Additional Commissioner:			
(i)	Date of presentation of appeal.			
(ii)	Whether ten percent of the disputed amount is already paid?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
(v) If yes, provide the following details:				
Sr. No.	Challan No	Challan date	Amount	Payment Date
1				
2				
.....				
Total				(Auto calculated)
(vi) Upload scan copies of paid challan: (Multiple uploads to be provided)				

OR

12.	If the Review is pending before the Assessing Authority			
(i)	Date of presentation of application			
(ii)	Whether ten per cent of the disputed amount is already paid?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
(vii) If yes, provide the following details:				
Sr. No.	Challan No	Challan date	Amount	Payment Date
1				
2				
.....				
Total				(Auto calculated)
(viii) Upload scan copies of paid challan: (Multiple uploads to be provided)				

13.	Arrears of tax, interest, penalty and other dues applied for Settlement	
(i)	Tax in arrears (Should not be below Rs.10,000)	
(ii)	Interest in arrears	
(iii)	Penalty in arrears	
(iv)	Other dues	
Total		(Auto calculated)

14.	Do you have original VAT TDS Certificates (in Form VAT-VII) to be submitted only in case dues under recalculation under section 8 (a) of the GRATIPOS Act.	<input type="checkbox"/> Yes <input type="checkbox"/> No																									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No.</th> <th style="width: 20%;">VAT TDS Certificate No.</th> <th style="width: 15%;">Date</th> <th style="width: 20%;">Total Assessable Value</th> <th style="width: 35%;">Tax Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">.....</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Sr. No.	VAT TDS Certificate No.	Date	Total Assessable Value	Tax Amount	1					2					.....					Total					
Sr. No.	VAT TDS Certificate No.	Date	Total Assessable Value	Tax Amount																							
1																											
2																											
.....																											
Total																											

15.	Do you have original Statutory Declaration form/Certificates to be submitted (Only in case of dues payable under the Central Sales Tax Act, 1956)	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 55%;">Types of forms (Drop down)</th> <th style="width: 20%;">Assessable Value</th> <th style="width: 25%;">Tax Amount</th> </tr> </thead> <tbody> <tr> <td> <input type="checkbox"/> Form C  <input type="checkbox"/> Form D  <input type="checkbox"/> Form E-I  <input type="checkbox"/> Form E-II  <input type="checkbox"/> Form F  <input type="checkbox"/> Form H               </td> <td></td> <td></td> </tr> </tbody> </table>	Types of forms (Drop down)	Assessable Value	Tax Amount	<input type="checkbox"/> Form C <input type="checkbox"/> Form D <input type="checkbox"/> Form E-I <input type="checkbox"/> Form E-II <input type="checkbox"/> Form F <input type="checkbox"/> Form H			
Types of forms (Drop down)	Assessable Value	Tax Amount						
<input type="checkbox"/> Form C <input type="checkbox"/> Form D <input type="checkbox"/> Form E-I <input type="checkbox"/> Form E-II <input type="checkbox"/> Form F <input type="checkbox"/> Form H								

16.	Do you have original Statutory form to be submitted (Only in case of dues payable under the Goa Sales Tax Act, 1964)	<input type="checkbox"/> Yes <input type="checkbox"/> No						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 55%;">Types of forms (Drop down)</th> <th style="width: 20%;">Assessable Value</th> <th style="width: 25%;">Tax Amount</th> </tr> </thead> <tbody> <tr> <td> <input type="checkbox"/> Form ST XIA  <input type="checkbox"/> Form ST XI B               </td> <td></td> <td></td> </tr> </tbody> </table>	Types of forms (Drop down)	Assessable Value	Tax Amount	<input type="checkbox"/> Form ST XIA <input type="checkbox"/> Form ST XI B			
Types of forms (Drop down)	Assessable Value	Tax Amount						
<input type="checkbox"/> Form ST XIA <input type="checkbox"/> Form ST XI B								

17.	After reducing the liability taking into consideration above furnished TDS Certificates and/or Statutory declaration forms/Certificates according to me the amount payable works out to be as under :	
	(i) Tax Rs.	
	(ii) Interest Rs.	
	(ii) Penalty Rs.	
	(iv) Other dues Rs.	
	Total	(Auto Calculated)

18.	As per section 8 of the GRATIPOS Act the Settlement Amount payable by me works out to be Rs. ----- --/-. (Auto calculated)
-----	---

I hereby declare that I am exempted from payment of pre-deposit amount as I have paid ten percent or fifty percent, of the disputed tax amount in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).



Note: If the applicant is filing an application under the undisputed category, it is mandatory to pay pre-deposit and if the applicant is filing an application under Disputed category then it is mandatory to either tick on the check box of declaration given above or pay the pre-deposit amount.

Save and Preview

19.	As per section 5 of the GRATIPOS Act the pre-deposit amount payable works out to be Rs. -----/-. (Auto calculated) {website link for generation of E- challan and Payment shall be provided}
-----	--

Save and Freeze

- I declare that I have paid the 10% of pre-deposit as stated above subject to maximum Rs. 15,00,000/-vide E-challan No. -----{auto populated} dated -----{auto populated} which has been paid on -----{auto populated} {date after challan generation date } vide E-Receipt no.----- {enter manually} and self- attested scanned copy is uploaded herewith.

(The pre-deposit is to be paid by e-challan under the budget head -----)

Document Upload \*:

A copy of self-attested challan for having deposited a pre -deposit at the rate 10% of the Settlement amount payable for the purpose of settlement at the rates specified in section 8 of the GRATIPOS Actor Rs.15,00,000/- (Rupees Fifteen lakhs), whichever is lower.

20. Verification (by authorised signatory)

- I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and I am not otherwise ineligible for making this application in terms of the provisions of said Act. If there is any suppression of the facts or misrepresentation on my behalf, I am aware that my application is liable to be rejected summarily without going into the merits and pre- deposit amount paid by me is liable to be forfeited.
- I hereby undertake to submit the printed copy of this online application along with all the original declaration forms /certificates or VAT TDS certificates in the office of the designated authority within one month from the date of filing this online application failing which I am aware that my application would be summarily rejected under section 5 of the GRATIPOS Act.

Signature

Place: Name of Authorised Representative/ Applicant .....

Date: Designation/Status.....

Save

Preview

Submit

Note: After online submission of this form the system generated acknowledgement shall be displayed.

Acknowledgment for submission of application for settlement

Date:

Time:

< Application Reference Number (ARN) with date>

Your application has been successfully filed.

1. Date of filing-
2. Time of filing
3. Place of filing-
4. IP address-
5. Name of the person filing the application-
6. Email address-
7. Mobile Number-
8. Act-
9. Financial Year-
10. Pre-deposit amount paid -

You are require to submit the printed copy of this online application along with all the original declaration forms/certificates or VAT TDS certificates in the office of the designated authority {Date= Application date + one month -> Auto populate} failing which your application would be summarily rejected under section 5 of the GRATIPOS Act.

**FORM II**

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

**REGISTER OF TOTAL APPLICATION FILED**

Sr. No	Applic- ation Refere- nce No. (ARN)	Date of Filing applic- ation	Trade Name/ Legal Name	Reg. No. TIN/ CST/ ENTRY TAX No.	ACT YEAR	CATEGORY										Pre - Deposit Amount paid				
						Undisputed					Disputed						Enforcement			
						Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	Tax	Interest		Penalty	Total		
Total																				

**FORM III**

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

**REGISTER OF CASES FOR SETTLEMENT WHEREIN ARREARS OF TAX IS BELOW Rs. 10,000/-**

Sr. No	Name of the Ward Office	Reg. No. TIN/CST/ ENTRY TAX No.	Legal Name/ Trade Name	Act	Year	Tax	Interest	Penalty	Post Assessment Interest	Total
1.										
2.										
....										
	Total									

FORM IV

(See section 7 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Letter of Intimation of settlement amount

<DIN: {Auto generate upon saving the document}>

	Application Reference No.	(After entering ARN the data should be auto-populated)
	Name of the applicant:	
	Legal Name of the Business:	
	Trade Name of the Business:	
	Address:	
	Email Address :	
	Mobile Number :	

	Address for Communication : (Auto-populated as per Form I)	
(i) State:	(ii) District:	
(iii) Taluka :	(iv) Village Panchayat/Municipality	
(v) House No.:	(vi) Floor:	
(vii) Building Name:	(viii) Road Name:	
(ix) Nearest land mark:	(x) Village area:	
(xi) Pin Code		
	Registration Number under the relevant Act for which application is filed	
	Relevant Act under which application is filed	
	The application is filed in respect of	<input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year
	Complete/Part Financial year for which application is filed	From DDMMYYYY To DDMMYYYY
	Settlement application filed under:	<input type="checkbox"/> Disputed or <input type="checkbox"/> Undisputed or <input type="checkbox"/> Assessed or reassessed under section 31 or 31A of the Goa Value Added Act, 2005 pursuant to under section 73 of the Goa Value Added Act, 2005

	Type of Appeal:	<input type="checkbox"/> Review <input type="checkbox"/> Revision <input type="checkbox"/> First Appeal <input type="checkbox"/> Second Appeal <input type="checkbox"/> Writ Petition <input type="checkbox"/> Special Leave Petition <input type="checkbox"/> Any other
--	-----------------	--

15. Details of Amount payable for settlement:

Amount Payable for Settlement					
Particulars	Tax	Penalty	Interest	Post Assessment Interest	Total
a) Amount determined in Assessment (as per Assessment Order)					
b) Less: Deduction on account of submission of Statutory Forms					
c) Less: Amount paid after Assessment Order.					
d) Less: Amount adjusted on account of Refund Adjustment Order					
e) Less: Amount adjusted on account of TDS Certificates					
f) Less: Undisputed amount paid at the time of filing Appeal.					
g) Other if any					
h) Total of (a) to (g)					
i) Amount eligible for Settlement benefit					
j) Less: Settlement benefit					
k) Amount Payable for Settlement					
l) Less: Pre-deposit paid at the time of filing Appeal/Review					
m) Less: Pre-deposit paid at the time of filing application for settlement					
n) Other if any					
o) Amount of Tax and/or Penalty determined as payable for settlement of arrears					

16. You are required to pay the amount determined as payable for settlement by generating an E-challan in Lump-sum or in nine monthly equated instalments as per the schedule given at Sr. No. 17.

Disclaimer:

1. Failure to make payment of first instalment within due date , your application for settlement shall be rejected by an Order of the Designated Authority and any amount paid as pre-deposit shall be forfeited in favour of government.

2. Failure to deposit the total amount for settlement on or before the due date of last instalment your application for settlement shall be rejected by an Order of the Designated Authority and any amount paid as pre-deposit shall be forfeited in favour of government.

17. Schedule for payment of Arrears determined to be Payable for settlement in Instalment:

Instalment No.	Tax (Rs.)	Penalty (Rs.)	Total Instalment Amount (Rs.)	Due date of Payment
(A)	(B)	(C)	(D)	(E)
1.				(Enter/Edit)
2.				(Auto- Generated)
3.				(Auto- Generated)
4.				(Auto- Generated)
5.				(Auto- Generated)
6.				(Auto- Generated)
7.				(Auto- Generated)
8.				(Auto- Generated)
9.				(Enter/Edit)
Total				(Auto Calculated)

[Note: If the last date of payment happens to be a public holiday including Sunday or Bank holiday then next working day will be considered as the due date of payment.]

You are required to pay the amount as indicated in above schedule by generating an E-challan and upload a receipted copy of paid challan thereof within a period of one month from the date of such payment on the electronic system by filing Form VI.

Signature

Place:

Name of Authorised Signatory .....

Date:

Designation/Status.....

FORM V

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF TOTAL FORM IV ISSUED

A. UNDISPUTED

Sr. Application No.	Reference No. (ARN)	DIN of Form IV	Date of Form IV	Trade Name/ Legal Name	Reg. No. TIN/CST/ ENTRY TAX No.	ACT	YEAR	Amount of arrears as per the application filed by the applicant			Amount determined as payable by Designated Authority			Total amount payable for settlement	
								Tax	Interest	Penalty	Total	Tax	Interest		Penalty
1.															
2.															
...							Total								

B. DISPUTED

Sr. Application No.	Reference No. (ARN)	DIN of Form IV	Date of Form IV	Trade Name/ Legal Name	Reg. No. TIN/CST/ ENTRY TAX No.	ACT	YEAR	Amount of arrears as per the application filed by the applicant			Amount determined as payable by Designated Authority			Total amount payable for settlement	
								Tax	Interest	Penalty	Total	Tax	Interest		Penalty
1.															
2.															
...							Total								

C. ENFORCEMENT CASES

Sr. No.	Application Reference No. (ARN)	DIN of Form IV	Date of Form IV	Trade Name/ Legal Name	Reg. No. TIN/CST/ ENTRY TAX No.	ACT	YEAR	Amount of arrears as per the application filed by the applicant			Amount determined as payable by Designated Authority			Total amount payable for settlement
								Tax	Interest	Penalty	Total	Tax	Interest	
1.														
2.														
...							Total							

OR

FORM V

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF TOTAL FORM IV ISSUED

Sr. No.	Application Reference No. (ARN)	DIN of Form IV	Date of Form IV	Trade Name/Legal Name	Reg. No. TIN/CST/ENTRY TAX No.	ACT	YEAR	UNDISPUTED			DISPUTED			ENFORCEMENT CASES			Total amount payable for settlement (Figures as per Sr. No. 15, row (o) of Form IV)			
								Amount of arrears as per the application filed by the applicant (Figures as per Sr. No. 17, of Form I)	Amount determined as payable by Designated Authority (Figures as per Sr. No. 15, row (k) of Form IV)	Amount of arrears as per the application filed by the applicant (Figures as per Sr. No. 17, of Form I)	Amount determined as payable by Designated Authority (Figures as per Sr. No. 15, row (k) of Form IV)	Amount of arrears as per the application filed by the applicant (Figures as per Sr. No. 17, of Form I)	Amount determined as payable by Designated Authority (Figures as per Sr. No. 15, row (k) of Form IV)	Tax	Interest	Penalty		Total	Tax	Interest
1.								Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	
2.								Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	
...							Total													



FORM VI

(See section 7 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Uploading of E -Receipt of payment of Settlement amount

Time:

Date:

< From VI Reference No. >

1. Application Reference No. (ARN):
2. DIN No. of Form IV issued:
3. Name of the applicant:
4. Registration No.:
5. Financial Year:
6. Act:
7. Lump-sum / Instalment Amount:

Instalment No.	As per Form IV			Payment made by the Applicant			E – Challan No. (Validation Mandatory)	Date of payment	Upload of self-attested copy of paid challan
	Tax	Penalty	Total	Tax	Penalty	Total			
(1)	(2)			(3)			(4)	(5)	(6)

8. Declaration:

I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Submit

**FORM VII**

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

**REGISTER OF PAYMENTS**

Sr. No	Application Reference No.(ARN)	Name of the ward office	Form VI Reference No.	Legal Name/ Trade Name	Reg. No. TIN/CST/ ENTRY TAX No.	ACT	YEAR	E-Challan No.	Date of Uploading E-Receipt of payment.	Amount paid in Instalment/Lump sum <i>(Figures as per Sr. No. 7, Col. No.(3) of Form VI)</i>		
										Tax	Penalty	Total
1												
2												
...												
<b>Total</b>												

FORM VIII

(See section 6 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Withdrawal of Application for Settlement

Instructions for submission of Withdrawal of Application for Settlement

1. Enter Application Reference No. for settlement correctly.
2. Authorised signatory shall not be a minor.
3. No application for withdrawal can be filed after issuance of Certificate of Settlement or Rejection order for settlement.
4. Application for withdrawal shall be filed within period of six months from the date of submission of such application or within one month from the date of receipt of intimation of letter of intimation of settlement amount, whichever is earlier.
5. In case of withdrawal of the application, the pre-deposit paid by the applicant while filing application for settlement shall stand forfeited in favour of the Government.

Application Withdrawal Reference No:(auto generated upon saving the document)

1.	Application for settlement (Form I)Reference No.	After entering ARN the data should be auto-populated
2.	Name of the applicant:	
3.	Legal Name of the Business:	
4.	Trade Name of the Business:	
5.	Address:	
6.	Email Address :	
7.	Mobile Number :	

8.	Registration Number under the relevant Act for which application is filed	
9.	Relevant Act under which application is filed	
10.	The application is filed in respect of	<input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year

11.	Complete/Part Financial year for which application is filed	From DDMMYYYY	To DDMMYYYY
12.	Settlement application filed under:	<input type="checkbox"/> Disputed or <input type="checkbox"/> Undisputed or <input type="checkbox"/> Assessed or reassessed under section 31 or 31A of the Goa Value Added Act, 2005 pursuant to under section 73 of the Goa Value Added Act, 2005	

13.	Arrears of tax, interest and penalty applied for Settlement	
	(i) Tax in arrears	
	(ii) Interest in arrears	
	(iii) Penalty in arrears	
	(iv) Post-assessment interest if any	
	Total	

14.	Pre- deposit amount paid at the time of filing application	
	(i) Tax Rs.	
	(ii) Penalty Rs.	
	(iii) Total	
	(iv) Act	
	(v) E-challan No.	
	(vi) E-challan date	

15.  I am aware that an amount paid by me as a Pre-deposit at the time of filing application for settlement shall stand forfeited in favour of government.

16. Verification

I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place: \_\_\_\_\_ Name of Authorised Signatory .....

Date:

Save

Preview

Submit

Note: After online submission of this form the system generated acknowledgement shall be displayed.

Acknowledgment for withdrawal of application for settlement

Date:

Time:

1. Application reference No.
2. Date of filing-
3. Time of filing
4. Place of filing-
5. IP address-
6. Name of the person filing the application-
7. Email address-
8. Mobile Number-
9. Act-
10. Financial Year-
11. Pre-deposit amount paid -

Your application has been withdrawn and a n amount paid as a Pre -deposit at the time of filing application for settlement shall stand forfeited in favour of government.

**FORM IX**

*(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

**REGISTER OF TOTAL WITHDRAWAL APPLICATION FILED**

Sr. No	Application Reference No. (ARN)	Name of the Ward Office	Withdrawal Application Reference No.	Legal Name/ Trade Name	Reg. No. TIN/CST/ENTRY TAX No.	ACT	YEAR	Pre-Deposit Amount Forfeited	Date of filling Withdrawal Application
Total									

## FORM X

(see section 9 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

## Certificate of Settlement

<DIN: {Auto generated upon saving the document}>

On the basis of the application made by \_\_\_\_\_ (name of the applicant) under section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 {hereinafter referred to as 'GRATIPOS Act'}, who is carrying on/used to carry out the business in the trade, name of \_\_\_\_\_ at \_\_\_\_\_ (address) and who is/was holding TIN No. \_\_\_\_\_ and R. C. (Sales Tax/Central/Luxury/Entry//Entertainment) No. \_\_\_\_\_ under the \_\_\_\_\_ (name of the relevant Act), it is certified that the Arrears of tax, interest and penalty arose for the period from DDMMYYYY to DDMMYYYY which was

- pending in Review/Appeal/Revision before \_\_\_\_\_ (name of the appropriate Review/Appellate/Revisional authority), being Review/Appeal/Revision case No. \_\_\_\_\_, and is eligible for settlement
- under section 8 (b) of the GRATIPOS Act, 2023.
  - under section 8 (c) of the GRATIPOS Act, 2023.
  - under section 8 (d) of the GRATIPOS Act, 2023.
- not pending in Review/Appeal/Revision and is eligible for settlement
- under section 8 (b) of the GRATIPOS Act, 2023.
  - under section 8 (d) of the GRATIPOS Act, 2023.

has been settled under sub-section (1) of section 9 of the GRATIPOS Act, 2023.

The applicant on the above application has paid a net amount of Rs. \_\_\_\_\_ as final settlement, which has been accepted.

ISSUED this \_\_\_\_\_ day of \_\_\_\_\_.

Signature

(Seal)  
Designation  
(Appropriate Designated Authority)

To,  
M/s.

OR

FORM X

(See section 9 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Certificate of settlement

<DIN: {Auto generated upon saving the document}>

In pursuance of recommendation of the Appropriate Assessing Authority under sub-section (3) of section 9 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 *hereinafter referred to as 'GRATIPOS Act'*, \_\_\_\_\_ (name of the Dealer/Hotelier/Proprietor), who is carrying on/used to carry out the business in the trade, name of \_\_\_\_\_ at \_\_\_\_\_ (address) and who is/was holding TIN No. \_\_\_\_\_ and R. C. (Sale Tax/Central/Luxury/Entry//Entertainment) No. \_\_\_\_\_ under the \_\_\_\_\_ (name of the relevant Act), it is certified that the Arrears of tax, interest and penalty arose for the period DDMMYYYY to DDMMYYYY which was

- pending in Review/Appeal/Revision before \_\_\_\_\_ (name of the appropriate Review/Appellate/Revisional authority), being Review/Appeal/Revision case No. \_\_\_\_\_, and is eligible for settlement under section 8 (e) of the GRATIPOS Act, 2023.
- not pending in Review/Appeal/Revision and is eligible for settlement under section 8 (e) of the GRATIPOS Act, 2023.

has been settled under sub-section (1) of section 9 of the GRATIPOS Act.

ISSUED this \_\_\_\_\_ day of \_\_\_\_\_.

Signature

(Seal)  
Designation  
(Appropriate Designated Authority)

To,  
M/s.

**FORM XI**

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

**REGISTER OF TOTAL CERTIFICATE OF SETTLEMENT ISSUED**

Sr. No	Application Reference No. (ARN)	Name of the Ward Office	Certificate of Settlement (Form X) DIN No.	Date of issue of Certificate of Settlement	Legal Name/ Trade Name	Reg. No. TIN/CST/ENTRY TAX No.	ACT	YEAR	Settlement Amount Paid
1									
2									
....									
<b>Total</b>									





GOVERNMENT OF GOA  
DEPARTMENT OF COMMERCIAL TAXES  
OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated  
Authority}  
{Ward Name - auto populate} / WARD / HEAD OFFICE  
{Ward Address - auto populate}

Tel: 0832 - {Ward Phone No.- Auto populate}

Email: {Ward Email - auto populate}

Website: [www.goagst.gov.in](http://www.goagst.gov.in)

FORM XII  
SUMMARY REJECTION ORDER

(see second proviso to sub-section (1) of section 5 read with section 19(2) of the Goa  
(Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

DIN: {Auto generate upon Saving the document}

Date: {System Date (on saving)}

Ref: Your application No. {Auto populate from Form I} dated  
{Auto populate from Form I}

Whereas, the dealer M/s {Name of the dealer/hotelier/proprietor – Auto populate from  
Form I} , {Full Address of the dealer – Editable Auto populate from Form I} , having VAT  
TIN as {TIN No. - Auto populate from Form I} and {Sales Tax/ CST/VAT- Auto populate  
short Name of the relevant Act} R.C. No. as {R.C. No. – Auto populate from Form I} have  
filed the above referred online application under sub-section (2) of section 5 of the Goa  
(Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023  
(hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under {Name  
of the Act – Auto populate full Name of the relevant Act from Form - I} for the assessment  
year/period {Assessment year/period – Auto populate from Form I}.

And Whereas, the second proviso to sub-section (1) of section 5 of the GRATIPOS Act,  
2023 provides as under:-

“Provided further that where an applicant is required to submit declaration or/and  
declaration certificate, in Form ‘C’, Form ‘D’, Form ‘E -I/E-II’, Form ‘F’, and Form ‘H’ of the  
Central Sales Tax (Registration and Turnover) Rules, 1957 or certificates of exemption in  
Form ST XI A or ST XI B of the Goa Sales Tax Act, 1964 (Goa Act No. 4 of 1964) or Certificates  
of Tax Deduction at Source in Form VAT-VII, under the Goa Value Added Tax Act, 2005 (Goa  
Act 9 of 2005), such applicant shall, upon making an application through the electronic system  
and after getting an acknowledgement, submit a printed copy thereof duly signed and verified

by him to the designated authority along with the declaration form or/and declaration certificate or/and Certificate of Tax Deduction at Source, within one month from the date of filing online application, failing which, the application shall be summarily rejected.”

And whereas,

In your application cited above, you have claimed deduction from the arrears of tax/interest/penalty on account of statutory declaration Forms ‘C’/‘D’/‘EI’/‘EII’/‘F’/‘H’ under the Central Sales Tax (Registration and Turnover) Rules, 1957; however you have failed to submit the printed copy of the application duly signed and verified and/or you have failed to submit the declaration form(s), on or before {Date= Application date + one month → Auto populate} i.e. within one month from the date of filing of online application or the , as provided in the second proviso to sub-section (1) of section 5 of the GRATIPOS Act, 2023.

In your application cited above, you have claimed deduction from the arrears of tax/interest/penalty on account of certificates of exemption in Form ‘ST-XI-A’/ ‘ST-XI-B’ under the Goa Sales Tax Act, 1964; however you have failed to submit the printed copy of the application duly signed and verified and/or you have failed to submit the exemption certificate(s), on or before {Date= Application date + one month → Auto populate} i.e. within one month from the date of filing of online application, as provided in the second proviso to sub-section (1) of section 5 of the GRATIPOS Act, 2023 .

In your application cited above, you have claimed deduction from the arrears of tax/interest/penalty on account of VAT TDS certificates in form VAT -VII under the Goa Value Added tax Act, 2005; however you have failed to submit the printed copy of the application duly signed and verified and/or you have failed to submit the TDS certificate(s), on or before {Date= Application date + one month → Auto populate} i.e. within one month from the date of filing of online application, as provided in the second proviso to sub-section (1) of section 5 of the GRATIPOS Act, 2023 .

{TEXT BOX}

Now therefore, in exercise of the powers contained in the second proviso to sub-section (1) of section 5 of the GRATIPOS Act, 2023, the application bearing No. {Auto populate from Form I} dated {Auto populate from Form I} filed by the dealer M/s {Name of the dealer – Auto populate from Form I} , is hereby summarily rejected.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

{Name of the Designated Authority – Auto populate  
as per login})

Dy. Commissioner of State Tax

{Ward Name - auto populate} Ward / Head Office  
Designated Authority

To,

{Name of the dealer/hotelier/proprietor – Auto populate from Form I}

{Address of the dealer – 1st Line - Auto populate from Form I }

{Address of the dealer – 2nd Line - Auto populate from Form I }

TIN/R.C. No.: {TIN/R.C. No - Auto populate from Form I }



GOVERNMENT OF GOA  
DEPARTMENT OF COMMERCIAL TAXES  
OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated  
Authority}  
{Ward Name - auto populate} / WARD / HEAD OFFICE  
{Ward Address - auto populate}

Tel: 0832 -{Ward Phone No. – Auto populate}  
Email: {Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)

FORM XIII

SHOW CAUSE NOTICE

(see sub-section (5) of section 5 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

DIN: {Auto generate upon Saving the document} Date: {System Date (on saving)}

Ref: Your application No. {Auto populate from Form I} dated  
{Auto populate from Form I}

Whereas, the dealer / hotelier / proprietor, M/s {Name of the dealer/hotelier/proprietor – Auto populate from Form I} , {Full Address of the dealer – Editable Auto populate from Form I} , having VAT TIN as {TIN No. - Auto populate from Form I} and {Sales Tax/CST/Entry Tax/Luxury Tax /Entertainment Tax – Auto populate short Name of the relevant Act} R.C. No. as {R.C. No.- Auto populate from Form I} have filed the above referred online application under sub-section (2) of section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under {Name of the Act – Auto populate full Name of the relevant Act from Form - I} for the assessment year/period {Assessment year/period – Auto populate from Form I}.

And whereas, upon scrutiny of the above referred application, the following defects / deficiencies are noticed:-

{TEXT BOX}

And whereas, sub-section (5) of section 5 of the GRATIPOS Act, 2023 provides as under:-

“(5) Where the Designated Authority finds any defects in the application made by the applicant, he shall issue a show cause notice allowing the applicant a minimum of one month’s time, which if deemed fit by the Designated Authority on recording the reasons in writing, may be extended to maximum 2 months from the date of such show cause notice to comply with such deficiencies. If the applicant does not respond to such show cause notice or fails to comply with such show cause notice within stipulated time then such application shall be summarily rejected.”

You are therefore required to:-

check  
box

Rectify / remove / comply with the above defects/deficiencies; and show cause in writing, on or before {Date= Notice Saved Date + one month → Editable Auto populate} as to why the above referred application should not be summarily rejected.

check  
box

Appear in person or through a duly authorized representative before the undersigned at his chamber at the above mentioned address, on {Date Entry Field} at {Time Entry Field}.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, as aforesaid, the above referred application No. {Auto populate from Form I} dated {Auto populate from Form I} shall be summarily rejected, without any further reference to you.

Given under the seal of this office.

{Name of the Designated Authority – Auto populate  
as per login}

Dy. Commissioner of State Tax

{Ward Name - auto populate} Ward / Head Office

Designated Authority

To,

{Name of the dealer/hotelier/proprietor – Auto populate from Form I}

{Address of the dealer – 1st Line - Auto populate from Form I }

{Address of the dealer – 2nd Line - Auto populate from Form I }

TIN/R.C. No.: {TIN/R.C. No - Auto populate from Form I }



**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**  
**{Ward Name - auto populate}/ WARD / HEAD OFFICE**  
**{Ward Address - auto populate}**  
**Tel: 0832-{Ward Phone Number – Auto populate}**  
**Email:{Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)**

**FORM XIV**

**ORDER**

*(see sub-section (5) of Section 5 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

- Ref: 1. Your application No. *{Auto populate from Form I}* dated *{Date- Auto populate from Form I}*
2. Show Cause Notice No. *{DIN of the SCN– Auto populate from SCN in Form XIII}* dated *{Date-Auto populate from SCN in Form XIII}*

By this Order, I shall finally dispose off the application referred at Sr. No. 1 above, filed under sub-section (2) of section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”), by the dealer/hotelier/proprietor M/s *{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*, *{Full Address of the dealer - Auto populate from Form I}*, having VAT TIN as *{TIN No. - Auto populate from Form I}* and *{Sales Tax/CST/VAT/Entry Tax/Luxury Tax/Entertainment Tax - Auto populate the short Name of the relevant Act}* R.C. No. as *{R.C. No. – Auto populate from Form I}* for settlement of arrears under *{Name of the Act – Auto populate the full Name of the relevant Act from Form - I}* for the assessment year/period *{Assessment year/period – Auto populate from Form I}*.

Upon scrutiny of the said application, the following defects/deficiencies were noticed, which were communicated to the dealer/hotelier/proprietor vide SCN referred at serial No. 2 above, for rectification/compliance thereof:-

*{Text –Auto populate the text from the Text Box of SCN in Form XIII}*

And whereas,

The said SCN was served on the dealer/hotelier/proprietor by *{Drop down-Registered post/Hand Delivery}* and was received by him on *{Date – SCN Service Date }*.

*{Text box– Here the Designated Authority may record the chronology of adjournments and final hearing date.}*

And whereas,

check  
box

The dealer/hotelier/proprietor has neither rectified nor complied with the above defects / deficiencies.

check  
box

The dealer has also failed to appear for a personal hearing on *{Date – Auto populate hearing Date from SCN in Form XIII}* at *{Time- Auto populate hearing Time from SCN in Form XIII }*.

check  
box

The dealer appeared for a personal hearing on *{Date–Entry field}* and made oral/written submissions.

check  
box

The compliance/submissions furnished by the dealer/hotelier/proprietor is not found satisfactory on following reasons:-

*{Text box – Entry field for recording the reasons on the above point}*

check  
box

*{Text box – Entry field for entering Additional Points}*

Now therefore, in view of the above discussion and in exercise of the powers contained in sub-section (5) of section 5 of the GRATIPOS Act, 2023, the application bearing No. *{Application No. - Auto populate from Form I}* dated *{Application Date - Auto populate from Form I}* filed by the dealer M/s *{Name of the dealer – Auto populate from Form I}*, is hereby summarily rejected.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

*{Name of the Officer – Auto populate as per login}*

Dy. Commissioner of State Tax

*{Ward Name - auto populate}* Ward / Head Office

**Designated Authority**

To,

*{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*

*{Address of the dealer – 1st Line - Auto populate from Form I}*

*{Address of the dealer – 2nd Line - Auto populate from Form I}*

TIN/R.C. No.:*{TIN/R.C. No - Auto populate from Form I}*





**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**  
**{Ward Name - auto populate}/ WARD / HEAD OFFICE**  
**{Ward Address - auto populate}**

Tel: 0832 - {Ward Tel - auto populate}

Email: {Ward Email - auto populate}

Website: [www.goagst.gov.in](http://www.goagst.gov.in)

**FORM XV**

**ORDER**

*(see sub-section (5) of section 9 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: {Auto generate upon Saving the document}

Date: {System Date (on saving)}

Ref: 1. Your application No. {Auto populate from Form I} dated {Date- Auto populate from Form I}

2. Form IV bearing DIN {DIN – Auto populate DIN of Form IV} dated {Date-Auto populate from Form IV}

Whereas the Dealer/Hotelier/Proprietor M/s. {Name of the dealer/hotelier/proprietor – Auto populate from Form IV}, {Full Address of the dealer - Auto populate from Form IV} having VAT TIN as {TIN No. - Auto populate from Form IV} and {Sales Tax/CST/VAT/Entry Tax/Luxury Tax/Entertainment Tax - Auto populate the short Name of the relevant Act} R.C. No. as {R.C. No. – Auto populate from Form IV} had filed the application referred at serial number 1 above under sub-section (1) of section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under {Name of the Act – Auto populate the full Name of the relevant Act from Form - IV} for the assessment year/period {Assessment year/period – Auto populate from Form IV}.

And whereas, said application was processed and the undersigned Designated Authority had issued Form IV referred at serial number 2. above under sub-section (2) of section 7 of the GRATIPOS Act, 2023, intimating to applicant the settlement amount payable by the applicant for the purpose of settlement of arrears in accordance with the provisions of the GRATIPOS Act, 2023.

And whereas, Form IV referred at serial number 2. above was served on the applicant Dealer/Hotelier/Proprietor on *{Date: Auto populate entered service date of Form IV}*.

And whereas, as per provisions of sub-section (2) of section 7 of the GRATIPOS Act, 2023, the applicant was required to pay the settlement amount by using e-challan on or before the date(s) mentioned in Form IV and upload a self-attested photocopy of paid challan / e-receipt through electronic system within a period of one month from the date of payment.

And whereas,

The applicant dealer has failed to pay the first installment of the total amount for settlement on or before the due date for payment of 1<sup>st</sup> installment intimated in Form IV; the due date for payment being *{Date – Auto populate the due date of 1st instalment from Form IV}* and the actual date of payment of 1<sup>st</sup> installment being *{Date – actual date of payment of 1<sup>st</sup> instalment from Form VI OR text – “Not paid”}*.

The applicant dealer has failed to pay the total amount for settlement on or before the due date for payment of last installment intimated in Form IV; the due date for payment being *{Date – Auto populate the due date of last instalment from Form IV}* and the actual date of payment of last installment being *{Date – actual date of payment of last installment from Form VI OR text – “Not paid”}*.

And whereas, the applicant Dealer/Hotelier/Proprietor has thus violated the provisions of sub-section (2) of section 7 of the GRATIPOS Act, 2023, thereby rendering him ineligible for issuance of a Certificate of Settlement in Form X under sub-section (1) of section 9 of the GRATIPOS Act, 2023.

Hence, the application no. *{Auto populate from Form I}* dated *{Date-Auto populate from Form I}* in Form I filed by the applicant Dealer under sub-section (1) of section 5 of the GRATIPOS Act, 2023 is liable to be rejected for non-payment of settlement amount as aforementioned.

In view of above discussion and for above recorded reasons, I pass the following

**ORDER**

The application no. *{Auto populate from Form I}* dated *{Date-Auto populate from Form I}* filed by the applicant Dealer/Hotelier/Proprietor under sub-section (1) of Section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 is hereby rejected for non-payment of Settlement amount on or before the dates intimated in Form IV bearing DIN *{DIN – Auto populate DIN of Form IV}* dated *{Date-Auto populate from Form IV}* issued in accordance with the provisions of sub-section (2) of Section 7 of the settlement Act.

Consequently, the assessment, review, appeal or revision as the case may be under the relevant Act which was existing as on the date of making application for settlement shall be proceeded with and decided in accordance with the provisions of the relevant Act since this application for settlement is rejected.

The amount of pre-deposit of Rs. *{Amount of pre-deposit -auto populate from Form-I}* paid by the applicant stands forfeited in favour of the Government in accordance the provision of sub-section (2) of Section 7 of the settlement Act. The amount paid (if any) after issuance of Letter of Intimation of settlement amount in Form IV shall be treated as towards recovery of dues under relevant Act and the balance amount shall be recovered from applicant in accordance with the provisions relating to recovery of outstanding dues under the relevant Act.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

*{Name of the Officer – Auto populate as per login}*

Dy. Commissioner of State Tax

*{Ward Name - auto populate}* Ward/Head Office

**Designated Authority**

To,

*{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*

*{Address of the dealer – 1st Line - Auto populate from Form I}*

*{Address of the dealer – 2nd Line - Auto populate from Form I}*

*TIN/R.C. No.: {TIN/R.C. No - Auto populate from Form I}*

Copy for information to:-

1. The Commercial Tax Officer, *{Ward address – Editable Auto populate as per the jurisdiction of RC No.}*,
2. Office File.
3. Guard File.



GOVERNMENT OF GOA  
DEPARTMENT OF COMMERCIAL TAXES  
OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated  
Authority}  
{Ward Name - auto populate} / WARD / HEAD OFFICE  
{Ward Address - auto populate}

Tel: 0832-{Ward Phone No. - auto populate}  
Email: {Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)

## FORM XVI

INTIMATION OF SETTLEMENT TO REVIEWING / APPELLATE/REVISIONAL  
AUTHORITY

(see section 16 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest,  
Penalty, Other Dues through Settlement) Act, 2023)

DIN: {Auto generate upon Saving the document} Date: {System Date (on saving)}

To,

{List Box with Name of the Authority from Col. (1) in the table below }  
{Address of Authority – Auto populate from Col. (2) and (3) of the Table below }

Sub: Returning of Appeal/Revision/Review File after issuance of Form X u/s. 9(1)  
of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through  
Settlement) Act, 2023

Sir / Madam,

With reference to the following dispute/Appeal/Revision pending before you, wherein the Dealer/Hotelier/Proprietor had filed an online application in Form I u/s 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereafter referred as “GRATIPOS ACT, 2023”) requesting for settlement, the present status of said OTS application is informed as under.

- 1) Name of the Applicant: {Trade Name of the dealer/hotelier/proprietor – Auto populate from Form X}
- 2) Address: {Full Address of the dealer - Auto populate from Form X}
- 3) Assessment Year: {Assessment year/period – Auto populate from Form X}.
- 4) Appeal/Revision/Review No.: {Editable Auto populate from Form X}.
- 5) Relevant Act: {Name of the Act – Auto populate from Form X}
- 6) Form IV DIN: {DIN – Auto populate from Form I V} dated {Date – Auto populate from Form I V}
- 7) Settlement amount demanded: Rs. {Amount – Auto populate from Form X}
- 8) Form X DIN: {DIN – Auto populate from Form X} dated {Date – Auto populate from Form X}

In view of above, this is to inform that applicant has made payment of Settlement amount within prescribed time limit and hence Designated Authority has issued Form X (Certificate of Settlement) u/s. 9(1) of the GRATIPOS Act, 2023. The Appeal file containing pages from sr. no. 001 to {Number field – editable} is hereby returned to you with a request to do needful in accordance with section 13 of GRATIPOS Act, 2023.

Thanking you

{Name of the Designated Authority – Auto populate  
as per login}

Dy. Commissioner of State Tax

{Ward Name - auto populate} Ward / Head Office  
Designated Authority

Copy to:-

1. The Commercial Tax Officer, {Ward address – Editable Auto populate as per the jurisdiction of RC No.},
2. M/s {Trade Name of the dealer/hotelier/proprietor – Auto populate from Form X},  
{Full Address of the dealer - Auto populate from Form X}
3. Office File.
4. Guard File.

	Name of the Authority	Address of the Authority Line 1	Address of the Authority Line 2 and 3
	(1)	(2)	(3)
1	The Commissioner of State Tax,	Govt. of Goa,	2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001
2	The Addl. Commissioner of State Tax -I,	North Goa, Govt. of Goa,	2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001
3	The Addl. Commissioner of State Tax -II,	South Goa, Govt. of Goa,	3rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa. 403601
4	The Registrar,	Administrative Tribunal of Goa,	3rd Floor, Dr. Vaidya Hospital Building, Municipal Market, Panaji, Goa.
5	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Panaji Ward	1st Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001
6	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Margao Ward	C & D wing, 3rd Floor, Osia Commercial Complex, Nr. S.G.P.D.A market Complex, Margao Goa
7	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Ponda Ward	1st & 2nd Floor , Abu Bakar Plaza, Upper Bazar, Ponda Goa 403401
8	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Mapusa Ward	Govt. Complex, Behind Bardez Bazaar, Mapusa Goa.

	(1)	(2)	(3)
9	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Vasco-da-Gama Ward	4th & 5th floor, Karma Point, Nr. Vegetable Market, Vasco-da-Gama Goa.
10	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Bicholim Ward	1st Floor, Koteswar Residency Bldg., Near Petrol Pump, Bicholim Goa.
11	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Curchorem Ward	Jack Cruzman Apartments, Near Datta Mandir, H.No. 187, Champhabhat, Amona, Quepem, Goa.
12	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Pernem Ward	Commercial Tax Office, Behind Bhagawati Temple, Mauswada, Pernem, Goa.



**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**  
**{Ward Name - auto populate}/ WARD / HEAD OFFICE**  
**{Ward Address - auto populate}**

Tel: 0832-**{Ward Phone No. - auto populate}**

**Email:****{Ward Email - auto populate}**

**Website:** [www.goagst.gov.in](http://www.goagst.gov.in)

#### FORM XVII

#### INTIMATION OF APPLICATION FILED FOR SETTLEMENT TO REVIEWING / APPELLATE/REVISIONAL AUTHORITY

*(see Section 16 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: **{Auto generate upon Saving the document}**

Date: **{System Date (on saving)}**

To,

**{List Box with Name of the Authority from Col. (1) in the table below}**

**{Address of Authority – Auto populate from Col. (2) and (3) of the Table below}**

Sub: Intimation of Online application filed u/s. 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023.

Sir / Madam,

With reference to the following dispute/revision/review pending before you, the dealer/hotelier/proprietor has filed an online application in Form I u/s. 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereafter referred as “GRATIPOS Act, 2023”) requesting for settlement. The details are as under.

1) Name of the Applicant: **{Trade Name of the dealer/hotelier/proprietor – Auto populate from Form I}**

2) Address: **{Full Address of the dealer - Auto populate from Form I}**

3) Assessment Year: **{Assessment year/period – Auto populate from Form I}**.

4) Appeal/Revision/Review No.: **{Editable Auto populate from Form I}**.

In view of above and in accordance with section 14 of GRATIPOS Act, 2023, it is requested that the above dispute may not be proceeded with, till said settlement application is decided by the Designated Authority. The final decision on Settlement application shall be submitted to you.

It is further requested to provide the details viz., (a) Date of filing of *{Dropdown List - Appeal/Review/Revision}*; (b) e-challan/e-receipt No., date and amount of pre-deposit paid by the Dealer/hotelier/proprietor while filling the dispute before your Authority. This information is required for adjustment in the settlement amount to be worked out in accordance with section 7 and 8 of the GRATIPOS Act, 2023.

*{TEXT BOX –Following text may auto populate with editable option}*  
*“It is also requested to return the assessment case record file to this office for completing verification of Form I filed by the Dealer/Hotelier/Proprietor.”*

Thanking you.

*{Name of the Designated Authority – Auto populate as per login}*  
 Dy. Commissioner of State Tax  
*{Ward Name - auto populate}* Ward / Head Office  
**Designated Authority**

	<i>Name of the Authority</i>	<i>Address of the Authority Line 1</i>	<i>Address of the Authority Line 2 and 3</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1	<i>The Commissioner of State Tax,</i>	<i>Govt. of Goa,</i>	<i>2nd Floor, Goa RajyaKarBhavan, Altinho, Panaji – Goa. 403001</i>
2	<i>The Addl. Commissioner of State Tax-I,</i>	<i>North Goa, Govt. of Goa,</i>	<i>2nd Floor, Goa RajyaKarBhavan, Altinho, Panaji – Goa. 403001</i>
3	<i>The Addl. Commissioner of State Tax-II,</i>	<i>South Goa, Govt. of Goa,</i>	<i>3rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa. 403601</i>
4	<i>The Registrar,</i>	<i>Administrative Tribunal of Goa,</i>	<i>3rd Floor, Dr. Vaidya Hospital Building, Municipal Market, Panaji, Goa.</i>
5	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Panaji Ward</i>	<i>1st Floor, Goa RajyaKarBhavan, Altinho, Panaji – Goa. 403001</i>
6	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Margao Ward</i>	<i>C &amp; D wing, 3rd Floor, Osia Commercial Complex, Nr. S.G.P.D.A market Complex, Margao Goa</i>

	(1)	(2)	(3)
7	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Ponda Ward</i>	<i>1st &amp; 2nd Floor , Abu Bakar Plaza, Upper Bazar, Ponda Goa 403401</i>
8	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Mapusa Ward</i>	<i>Govt. Complex, Behind Bardez Bazaar, Mapusa Goa.</i>
9	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Vasco-da-Gama Ward</i>	<i>4th &amp; 5th floor, Karma Point, Nr. Vegetable Market, Vasco-da-Gama Goa.</i>
10	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Bicholim Ward</i>	<i>1st Floor, Koteshwar Residency Bldg., Near Petrol Pump, Bicholim Goa.</i>
11	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Curchorem Ward</i>	<i>Jack Cruzman Apartments, Near DattaMandir, H.No.187, Champhabhat, Amona, Quepem, Goa.</i>
12	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Pernem Ward</i>	<i>Commercial Tax Office, Behind Bhagawati Temple, Mauswada, Pernem, Goa.</i>



GOVERNMENT OF GOA  
DEPARTMENT OF COMMERCIAL TAXES  
OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}  
{Ward Name - auto populate} / WARD / HEAD OFFICE  
{Ward Address - auto populate}  
Tel: 0832-{Ward Phone No. - auto populate}  
Email: {Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)

FORM XVIII

INTIMATION OF REJECTION OF APPLICATION FILED FOR SETTLEMENT TO  
REVIEWING / APPELLATE/REVISIONAL AUTHORITY

(see section 16 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

DIN: {Auto generate upon Saving the document} Date: {System Date (on saving)}

To,

{List Box with Name of the Authority from Col. (1) in the table below}

{Address of Authority – Auto populate from Col. (2) and (3) of the Table below}

Sub: Returning of Appeal/Revision/Review File after issuance of issuance of Non Payment Rejection Order in Form XV u/s. 9(5) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023

Sir / Madam,

With reference to the following dispute/Appeal pending before you, wherein the Dealer/Hotelier/Proprietor had filed an online application in Form I u/s. 5 of the Goa (Recovery



of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereafter referred as “GRATIPOS Act, 2023”) requesting for settlement, and the present status of said OTS application is informed as under.

1) Name of the Applicant: {Trade Name of the dealer/hotelier/proprietor – Auto populate from Form XV (Rejection Order) }

2) Address: {Full Address of the dealer - Auto populate from Form XV (Rejection Order)}

3) Assessment Year: {Assessment year/period – Auto populate from Form I}

4) Appeal/Revision/Review No.: {Editable Auto populate from Form I}.

5) Relevant Act: {Name of the Act – Auto populate from Form I}

6) Form IV DIN: {DIN – Auto populate from Form I V} dated {Date – Auto populate from Form I V}

7) Non-Payment Rejection Order in Form XV DIN: {DIN – Auto populate from Form XV (Rejection Order) } dated {Date – Auto populate from Form XV (Rejection Order) }

In view of above, this is to inform that the Designated Authority had issued Form IV intimating the applicant the settlement amount required to be paid on or before the dates mentioned in Form II above, in accordance with sub-section (2) of section 7 of the GRATIPOS Act, 2023. The applicant, however, failed to make such payment within given time. Hence, the Designated Authority issued Non-Payment Rejection Order in Form XV under sub-section (5) of section 9 of the GRATIPOS Act, 2023 .

The Appeal/revision/review file containing pages from sr. no. 001 to {Number field – editable} is hereby returned to you with a request to do needful in accordance with section 14 of the GRATIPOS Act, 2023 .

Thanking you

{Name of the Designated Authority – Auto populate as per login}

Dy. Commissioner of State Tax  
{Ward Name - auto populate} Ward / Head Office  
Designated Authority

Copy to:-

1. The Commercial Tax Officer, {Ward address – Editable Auto populate as per the jurisdiction of RC No.},
2. M/s {Trade Name of the dealer/hotelier/proprietor – Auto populate from Form III} ,  
{Full Address of the dealer - Auto populate from Form III}
3. Office File.
4. Guard File.

	Name of the Authority	Address of the Authority Line 1	Address of the Authority Line 2 and 3
	(1)	(2)	(3)
1	The Commissioner of State Tax,	Govt. of Goa,	2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001
2	The Addl. Commissioner of State Tax -I,	North Goa, Govt. of Goa,	2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001
3	The Addl. Commissioner of State Tax -II,	South Goa, Govt. of Goa,	3rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa. 403601
4	The Registrar,	Administrative Tribunal of Goa,	3rd Floor, Dr. Vaidya Hospital Building, Municipal Market, Panaji, Goa.
5	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Panaji Ward	1st Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001
6	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Margao Ward	C & D wing, 3rd Floor, Osia Commercial Complex, Nr. S.G.P.D.A market Complex, Margao Goa
7	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Ponda Ward	1st & 2nd Floor , Abu Bakar Plaza, Upper Bazar, Ponda Goa 403401
8	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Mapusa Ward	Govt. Complex, Behind Bardez Bazaar, Mapusa Goa.
9	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Vasco -da-Gama Ward	4th & 5th floor, Karma Point, Nr. Vegetable Market, Vasco-da-Gama Goa.
10	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Bicholim Ward	1st Floor, Koteswar Residency Bldg., Near Petrol Pump, Bicholim Goa.
11	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Curchorem Ward	Jack Cruzman Apartments, Near Datta Mandir, H.No. 187, Champhabhat, Amona, Quepem, Goa.
12	The Appropriate Assessing Authority	O/o the Commercial Tax Officer, Pernem Ward	Commercial Tax Office, Behind Bhagawati Temple, Mauswada, Pernem, Goa.



**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**

**{Ward Name - auto populate}/ WARD / HEAD OFFICE**

**{Ward Address - auto populate}**

**Tel: 0832 -{Ward Phone No. – Auto populate}**

**Email:{Ward Email - auto populate}**

**Website: [www.goagst.gov.in](http://www.goagst.gov.in)**

**FORM XIX**

**SHOW CAUSE NOTICE**

*(see sub-section (2) of Section 9 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

Ref: Your application No. *{Auto populate from Form I}* dated

*{Auto populate from Form I}*

Whereas, the dealer / hotelier / proprietor, M/s *{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*, *{Full Address of the dealer – Editable Auto populate from Form I}*, having VAT TIN as *{TIN No. - Auto populate from Form I}* and *{Sales Tax/CST/Entry Tax/Luxury Tax /Entertainment Tax – Auto populate short Name of the relevant Act}* R.C. No. as *{R.C. No.- Auto populate from Form I}* have filed the above referred online application under sub-section (2) of section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under *{Name of the Act – Auto populate full Name of the relevant Act from Form - I}* for the assessment year/period *{Assessment year/period – Auto populate from Form I}*.

And whereas,

check  
box

upon scrutiny of the above referred application, your application is liable for rejection on the following grounds:-

*{TEXT BOX for specifying grounds under this point}*

check  
box

the above referred application was processed and certificate of settlement in Form X bearing DIN {DIN: DIN of Form X} dated {Date – Date of Form X} was issued to you.

And whereas, I am satisfied the following reasonable grounds exist, which require rectification / modification of Form X referred supra:-

{TEXT BOX for specifying grounds under this point }

check  
box

And whereas,

{TEXT BOX for specifying totally different grounds }

You are therefore required to:-

check  
box

Show cause in writing within 10 days from the date of receipt of this notice as to why said Form I should not be rejected and Order u/s. 9 of GRATIPOS Act, 2023 should not be passed holding that applicant is not eligible for settlement.

check  
box

Show cause in writing within 10 days from the date of receipt of this notice as to why the intimation in Form IV should not be revoked under sub-section (2) of section 9 of the GRATIPOS Act, 2023 read with section 21 of the General Clauses Act, 1897.

check  
box

Show cause in writing within 10 days from the date of receipt of this notice as to why the Certificate of Settlement in Form X should not be rectified / amended under sub-section (2) of section 9 of the GRATIPOS Act, 2023 read with section 21 of the General Clauses Act, 1897.

check  
box

Appear in person or through a duly authorized representative before the undersigned at his chamber at the above mentioned address, on {Date Entry Field} at {Time Entry Field}.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, as aforesaid, the above referred application No. {Auto populate from Form I} dated {Auto populate from Form I} shall be rejected, without any further reference to you.

Given under the seal of this office.

*{Name of the Designated Authority – Auto populate as per login}*

Dy. Commissioner of State Tax

*{Ward Name - auto populate}* Ward / Head Office  
**Designated Authority**

To,

*{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*

*{Address of the dealer – 1st Line - Auto populate from Form I}*

*{Address of the dealer – 2nd Line - Auto populate from Form I}*

*TIN/R.C. No.:{TIN/R.C. No - Auto populate from Form I}*



**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**  
**{Ward Name - auto populate}/ WARD / HEAD OFFICE**  
**{Ward Address - auto populate}**  
Tel: 0832 - {Ward Tel - auto populate}  
Email: {Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)

**FORM XX****ORDER**

*(see sub-section (2) of Section 9 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: {Auto generate upon Saving the document} Date: {System Date (on saving)}

- Ref: 1. Your application No. {Auto populate from Form I} dated {Date- Auto populate from Form I}
2. Form XIX bearing DIN {DIN – Auto populate DIN of Form XIX} dated {Date-Auto populate from Form XIX}

Whereas the Dealer/Hotelier/Proprietor M/s. {Name of the dealer/hotelier/proprietor – Auto populate from Form XIX}, {Full Address of the dealer - Auto populate from Form XIX} having VAT TIN as {TIN No. - Auto populate from Form XIX} and {Sales Tax/CST/VAT/Entry Tax/Luxury Tax/Entertainment Tax - Auto populate the short Name of the relevant Act} R.C. No. as {R.C. No. – Auto populate from Form XIX} had filed the application referred at serial number 1 above under sub-section (1) of Section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under {Name of the Act – Auto populate the full Name of the relevant Act from Form - XIX} for the assessment year/period {Assessment year/period – Auto populate from Form XIX}.

And whereas, the said applicant dealer was served with a Show Cause Notice referred at serial number 2. above directing to show cause in writing within 10 days from the date of receipt of the notice as to why his said application should not be rejected on the ground that no question of settlement arises due to following reasons.

*{TEXT BOX - Editable auto populate from Form XIX}*

And whereas,

The said SCN was served on the dealer/hotelier/proprietor by *{Drop down - Registered post/Hand Delivery}* and was received by him on *{Date – SCN Service Date }*.

*{Text box with editable text – Here the Designated Authority may record the chronology of adjournments and final hearing date.}*

*{Text box for detailed discussion on the written submissions and oral arguments of the dealer}*

In view of above discussion and for above recorded reasons, I pass the following

**ORDER**

The application no. *{Auto populate from Form I}* dated *{Date-Auto populate from Form I}* filed by the applicant Dealer/Hotelier/Proprietor under sub-section (1) of Section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 is hereby rejected.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

*{Name of the Officer – Auto populate as per login}*

Dy. Commissioner of State Tax

*{Ward Name - auto populate}* Ward / Head Office

**Designated Authority**

To,

*{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*

*{Address of the dealer – 1st Line - Auto populate from Form I }*

*{Address of the dealer – 2nd Line - Auto populate from Form I }*

**TIN/R.C. No.:** *{TIN/R.C. No - Auto populate from Form I }*

Copy for information to:-

1. The Commercial Tax Officer, *{Ward address – Editable Auto populate as per the jurisdiction of RC No.}*,
2. Office File.
3. Guard File.



GOVERNMENT OF GOA  
DEPARTMENT OF COMMERCIAL TAXES  
OFFICE OF *{Office name - auto populate as per the jurisdiction of the Designated Authority}*  
*{Ward Name - auto populate}*/ WARD/HEAD OFFICE  
*{Ward Address - auto populate}*  
Tel: 0832- *{Ward Phone No. - auto populate}*  
Email: *{Ward Email - auto populate}* Website: [www.goagst.gov.in](http://www.goagst.gov.in)

**FORM XXI**

**INTIMATION OF REJECTION OF APPLICATION FILED FOR SETTLEMENT TO  
REVIEWING/APPELLATE/REVISIONAL AUTHORITY**

*(see Section 16 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: *{Auto generate upon Saving the document}* Date: *{System Date (on saving)}*

To,  
*{List Box with Name of the Authority from Col. (1) in the table below}*  
*{Address of Authority – Auto populate from Col. (2) and (3) of the Table below}*

Sub: Returning of Appeal/Revision/Review File after issuance of Rejection Order in Form XX u/s. 9(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023

Sir / Madam,

With reference to the following dispute/Appeal/Revision/Review pending before you, wherein the Dealer had filed an online application in Form I u/s. 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereafter referred as “GRATIPOS Act, 2023”) requesting for settlement, and the present status of said OTS application is informed as under.

- 1) Name of the Applicant: *{Trade Name of the dealer/hotelier/proprietor – Auto populate from Form XX (Rejection Order)}*
- 2) Address: *{Full Address of the dealer - Auto populate from Form XX (Rejection Order)}*

- 3) Assessment Year: *{Assessment year/period – Auto populate from Form I}*
- 4) Appeal/Revision/Review No.: *{Editable Auto populate from Form I}*.
- 5) Relevant Act: *{Name of the Act – Auto populate from Form I}*
- 6) SCN DIN: *{DIN – Auto populate from Form XIX SCN}* dated *{Date – Auto populate from Form XIX SCN}*
- 7) Rejection Order in Form XXDIN: *{DIN – Auto populate from Form XX (Rejection Order)}* dated *{Date – Auto populate from Form XX (Rejection Order)}*

In view of above, this is to inform that the Form I that was filed by the applicant has been rejected by the Designated Authority by issuing Rejection Order u/s. 9(2) of the settlement Act. The Appeal file containing pages from sr. no. 001 to *{Number field – editable}* is hereby returned to you with a request to do needful in accordance with section 14 of the settlement Act.

Thanking you

*{Name of the Designated Authority – Auto populate  
as per login}*  
Dy. Commissioner of State Tax  
*{Ward Name - auto populate}* Ward / Head Office  
Designated Authority

Copy to:-

1. The Commercial Tax Officer, *{Ward address – Editable Auto populate as per the jurisdiction of RC No.}*,
2. M/s *{Trade Name of the dealer/hotelier/proprietor – Auto populate from Form III}*,  
*{Full Address of the dealer - Auto populate from Form III}*
3. Office File.
4. Guard File.



	<i>Name of the Authority</i>	<i>Address of the Authority Line 1</i>	<i>Address of the Authority Line 2 and 3</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1	<i>The Commissioner of State Tax,</i>	<i>Govt. of Goa,</i>	<i>2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001</i>
2	<i>The Addl. Commissioner of State Tax-I,</i>	<i>North Goa, Govt. of Goa,</i>	<i>2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001</i>
3	<i>The Addl. Commissioner of State Tax-II,</i>	<i>South Goa, Govt. of Goa,</i>	<i>3rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa. 403601</i>
4	<i>The Registrar,</i>	<i>Administrative Tribunal of Goa,</i>	<i>3rd Floor, Dr. Vaidya Hospital Building, Municipal Market, Panaji, Goa.</i>
5	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Panaji Ward</i>	<i>1st Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001</i>
6	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Margao Ward</i>	<i>C &amp; D wing, 3rd Floor, Osia Commercial Complex, Nr. S.G.P.D.A market Complex, Margao Goa</i>
7	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Ponda Ward</i>	<i>1st &amp; 2nd Floor , Abu Bakar Plaza, Upper Bazar, Ponda Goa 403401</i>
8	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Mapusa Ward</i>	<i>Govt. Complex, Behind Bardez Bazaar, Mapusa Goa.</i>
9	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Vasco-da-Gama Ward</i>	<i>4th &amp; 5th floor, Karma Point, Nr. Vegetable Market, Vasco-da-Gama Goa.</i>
10	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Bicholim Ward</i>	<i>1st Floor, Koteswar Residency Bldg., Near Petrol Pump, Bicholim Goa.</i>
11	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Curchorem Ward</i>	<i>Jack Cruzman Apartments, Near Datta Mandir, H.No.187, Champhabhat, Amona, Quepem, Goa.</i>
12	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Pernem Ward</i>	<i>Commercial Tax Office, Behind Bhagawati Temple, Mauswada, Pernem, Goa.</i>

**FORM XXII****MEMORANDUM OF APPEAL TO THE COMMISSIONER**

(see section 10 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

Application Reference No. \_\_\_\_\_

Application Date: *{Auto populate}*

Appeal Number: *{Running Serial Number}* Appeal Date: *{Appeal Memo submission date}*

1.	Application Reference No.	<i>(After entering ARN the data should be auto-populated)</i>
2.	Name of the applicant:	
3.	Legal Name of the Business:	
4.	Trade Name of the Business:	
5.	Address:	
6.	Email Address :	
7.	Mobile Number :	
8.	Address for Communication : <i>(Auto-populated as per Form I)</i>	

(i) State:	(ii) District:
(iii) Taluka :	(iv) Village Panchayat/Municipality
(v) House No.:	(vi) Floor:
(vii) Building Name:	(viii) Road Name:
(ix) Nearest land mark:	(x) Village area:
(xi) Pin Code	
9.	Registration Number under the relevant Act for which application is filed
10.	Relevant Act under which application is filed
11.	The application is filed in respect of <input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year
12.	Complete/Part Financial year for which application is filed From DDMMYYYY To DDMMYYYY
13.	Settlement application filed under: <input type="checkbox"/> Disputed or <input type="checkbox"/> Undisputed or <input type="checkbox"/> Assessed or reassessed under section 31 or 31A of the Goa Value Added Act, 2005 pursuant to under section 73 of the Goa Value Added Act, 2005

14. Form IV details:- *{Auto populate the DIN and the Date, if available}*  
Details of Amount payable for settlement: (Auto populate)

Amount Payable for Settlement					
Particulars	Tax	Penalty	Interest	Post Assessment Interest	Total
a) Amount determined in Assessment (as per Assessment Order)					
b) Less: Deduction on account of submission of Statutory Forms					
c) Less: Amount paid after Assessment Order.					
d) Less: Amount adjusted on account of Refund Adjustment Order					
e) Less: Amount adjusted on account of TDS Certificates					
f) Less: Undisputed amount paid at the time of filing Appeal.					
g) Other if any					
h) Total of (a) to (g)					
i) Amount eligible for Settlement benefit					
j) Less: Settlement benefit					
k) Amount Payable for Settlement					
l) Less: Pre-deposit paid at the time of filing Appeal/Review					
m) Less: Pre-deposit paid at the time of filing application for settlement					
n) Other if any					
o) Amount of Tax and/or Penalty determined as payable for settlement of arrears					

15. Form X / Form XIV / Form XV / Form XX details *{Auto populate the DIN and the Date}*

16. Grounds of Appeal:-

**{TEXT BOX}**

Verification (by authorised signatory)

- I / We the appellant(s) do hereby hereby solemnly affirm and declare that the facts set out in the memorandum are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom*

Signature

Place:

Name of Authorised Representative

/ Applicant .....

Date:

Designation/Status.....

*{Provision may be made for uploading attachments}*

**FORM XXIII**

**APPLICATION FOR REVIEW/ RECTIFICATION OF ORDER PASSED/LETTER  
OF INTIMATION OF SETTLEMENT ISSUED BY THE DESIGNATED  
AUTHORITY**

*(see Section 11/Section 7(3) read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

Application Reference No. \_\_\_\_\_

Application Date: *{Auto populate}*

1.	Application Reference No.	<i>(After entering ARN the data should be auto-populated)</i>
2.	Name of the applicant:	
3.	Legal Name of the Business:	
4.	Trade Name of the Business:	
5.	Address:	
6.	Email Address :	
7.	Mobile Number :	
8.	Address for Communication : <i>(Auto-populated as per Form I)</i>	

(i) State:	(ii) District:
(iii) Taluka :	(iv) Village Panchayat/Municipality
(v) House No.:	(vi) Floor:
(vii) Building Name:	(viii) Road Name:
(ix) Nearest land mark:	(x) Village area:
(xi) Pin Code	
9.	Registration Number under the relevant Act for which application is filed
10.	Relevant Act under which application is filed
11.	The application is filed in respect of <input type="checkbox"/> Complete Financial Year <input type="checkbox"/> Part Financial Year
12.	Complete/Part Financial year for which application is filed From _____ To _____ DDMMYYYY DDMMYYYY
13.	Settlement application filed under: <input type="checkbox"/> Disputed or <input type="checkbox"/> Undisputed or <input type="checkbox"/> Assessed or reassessed under section 31 or 31A of the Goa Value Added Act, 2005 pursuant to under section 73 of the Goa Value Added Act, 2005

14. Form IV details:- *{Auto populate the DIN and the Date}*  
Details of Amount payable for settlement: (Auto populate)

Amount Payable for Settlement					
Particulars	Tax	Penalty	Interest	Post Assessment Interest	Total
a) Amount determined in Assessment (as per Assessment Order)					
b) Less: Deduction on account of submission of Statutory Forms					
c) Less: Amount paid after Assessment Order.					
d) Less: Amount adjusted on account of Refund Adjustment Order					
e) Less: Amount adjusted on account of TDS Certificates					
f) Less: Undisputed amount paid at the time of filing Appeal.					
g) Other if any					
h) Total of (a) to (g)					
i) Amount eligible for Settlement benefit					
j) Less: Settlement benefit					
k) Amount Payable for Settlement					
l) Less: Pre-deposit paid at the time of filing Appeal/Review					
m) Less: Pre-deposit paid at the time of filing application for settlement					
n) Other if any					
o) Amount of Tax and/or Penalty determined as payable for settlement of arrears					

15. Form X / Form XIV / Form XV / Form XX details *{ If Form IV exists then, Auto populate the DIN and the Date}*

16. I have paid the processing fees of Rs. 500/- for this review/rectification application vide echallan No. *{e-challan Number – entry field – to be verified online}* dated *{Auto populate the date of challan after online verification}* and the self-attested copy of the same is attached herewith.

17. Grounds of Review/Rectification:-

**{TEXT BOX}**

Verification (by authorised signatory)

- I / We the appellant(s) do hereby hereby solemnly affirm and declare that the facts set out in the application are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom*

Signature

Place:

Name of Authorised Representative

/ Applicant .....

Date:

Designation/Status.....

*{Provision may be made for uploading attachments}*



**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**  
**{Ward Name - auto populate}/ WARD/HEAD OFFICE**  
**{Ward Address - auto populate}**  
**Tel: 0832 -{Ward Phone No. - Auto populate}**  
**Email:{Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)**

**FORM XXIV**

**SHOW CAUSE NOTICE**

*(see sub-section (1) of section 15 read with section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

- Ref: 1. Your application No. *{Auto populate from Form I}*  
dated *{Auto populate from Form I}*
2. Certificate of Settlement in Form X with DIN *{DIN - Auto populate from Form X}* dated *{Date - Auto populate from Form X}*

Whereas, the dealer / hotelier / proprietor, M/s *{Name of the dealer/hotelier/proprietor - Auto populate from Form I}*, *{Full Address of the dealer - Editable Auto populate from Form I}*, having VAT TIN as *{TIN No. - Auto populate from Form I}* and *{Sales Tax/CST/Entry Tax/Luxury Tax /Entertainment Tax - Auto populate short Name of the relevant Act}* R.C. No. as *{R.C. No.- Auto populate from Form I}* had filed the above referred online application under sub-section (2) of Section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under *{Name of the Act - Auto populate full Name of the relevant Act from Form - I}* for the assessment year/period *{Assessment year/period - Auto populate from Form I}*, which was processed and Certificate of Settlement in Form X referred at 2. above was issued by the Designated Authority.

And Whereas it appears that the said Dealer had obtained the benefit of settlement under GRATIPOS Act, 2023 by suppressing material information and by furnishing incorrect information as under:-

*{TEXT BOX}*

Now, therefore, said Dealer/Hotelier/Proprietor is hereby directed to show cause in writing **within 10 days from the date of receipt of this notice** as to why said Certificate of Settlement in Form X should not be revoked u/s. 15 of the GRATIPOS Act, 2023 and the online application filed in Form I should not be rejected u/s. 9(2) of the GRATIPOS Act, 2023 on the above ground that no question of settlement arises since said Dealer is not eligible to apply for settlement as per provisions of section 4 of said Act.

Said dealer is hereby called upon to submit the written reply to this show cause notice at the above given office address within aforementioned 10 days and also to appear for a personal hearing before the undersigned Designated Authority on *{Date- Entry field}* at *{Time – Entry field}* at above given office address, failing which the matter shall be decided ex-parte without any further reference to you.

Given under the seal of this office.

*{Name of the Designated Authority – Auto populate  
as per login}*

Dy. Commissioner of State Tax

*{Ward Name - auto populate}* Ward / Head Office

**Designated Authority**

To,

*{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*

*{Address of the dealer – 1st Line - Auto populate from Form I}*

*{Address of the dealer – 2nd Line - Auto populate from Form I}*

TIN/R.C. No.: *{TIN/R.C. No - Auto populate from Form I}*



**GOVERNMENT OF GOA**  
**DEPARTMENT OF COMMERCIAL TAXES**  
**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}**  
**{Ward Name - auto populate}/ WARD/HEAD OFFICE**  
**{Ward Address - auto populate}**  
Tel: 0832 - {Ward Tel - auto populate}  
**Email: {Ward Email - auto populate} Website: [www.goagst.gov.in](http://www.goagst.gov.in)**

**FORM XXV****ORDER**

*(see sub-section (1) of Section 15 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: {Auto generate upon Saving the document}

Date: {System Date (on saving)}

- Ref: 1. Your application No. {Auto populate from Form I} dated {Date-Auto populate from Form I}
2. Form X bearing DIN {DIN – Auto populate DIN of Form X} dated {Date-Auto populate from Form X}
3. SCN in Form XXIV bearing DIN {DIN – Auto populate DIN of Form XXIV} dated {Date-Auto populate from Form XXIV}

By this Order, I shall dispose off the above referred Application filed by the Dealer/Hotelier/Proprietor M/s. {Name of the dealer/hotelier/proprietor – Auto populate from Form XXIV}, {Full Address of the dealer - Auto populate from Form XXIV} having VAT TIN as {TIN No. - Auto populate from Form XXIV} and {Sales Tax/CST/VAT/Entry Tax/Luxury Tax/Entertainment Tax - Auto populate the short Name of the relevant Act} R.C. No. as {R.C. No. – Auto populate from Form XXIV} under sub-section (1) of section 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereinafter referred to as the “GRATIPOS Act, 2023”) for settlement of arrears under {Name of the Act – Auto populate the full Name of the relevant Act from Form - XXIV} for the assessment year/period {Assessment year/period – Auto populate from Form XXIV}.

Whereas, the applicant Dealer M/s. {Name of the dealer/hotelier/proprietor – Auto populate from Form XXIV}(hereafter referred to as ‘said Applicant’) had filed an online application in Form I dated {Date-Auto populate from Form I} referred at serial no.1 above u/s. 5(1) of



the GRATIPOS Act, 2023, and upon payment of the Settlement amount determined, the Certificate of Settlement in Form X dated *{Date-Auto populate from Form X}* referred at serial no. 2 above was issued by the undersigned Designated Authority.

And whereas, said Applicant was served with a show cause notice at ref. no. 3 above directing to show cause in writing within 10 days from the date of receipt of the notice as to why said Certificate of Settlement in Form X should not be revoked u/s. 15 of the GRATIPOS Act, 2023 and the online application filed in Form I should not be rejected u/s. 9(2) of the GRATIPOS Act, 2023 on the ground that no question of settlement arises since said Applicant is not eligible to apply for settlement as per provisions of section 4 of said Act. The following reasons were stated in the show cause notice.

*{TEXT BOX - Editable auto populate from Form XXIV}*

And whereas,

The said SCN was served on the dealer/hotelier/proprietor by *{Drop down - Registered post/Hand Delivery}* and was received by him on *{Date – Form XXIV Service Date}*.

*{Text box with editable text – Here the Designated Authority may record the chronology of adjournments and final hearing date.}*

*{Text box for detailed discussion on the written submissions and oral arguments of the dealer}*

In view of above discussion and for above recorded reasons, I pass the following

**ORDER**

The Certificate of Settlement in Form III bearing *{DIN – Auto populate DIN of Form X}* dated *{Date-Auto populate from Form X}* is hereby revoked u/s. 15 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 with effect from the date of its issue.

Consequently, the online application no. *{Auto populate from Form I}* dated *{Date-Auto populate from Form I}* filed by the applicant Dealer u/s. 5(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 is hereby rejected u/s. 9(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023.

Upon revocation of the Certificate of Settlement under sub-section (1) of Section 15 of GRATIPOS Act, 2023, it is hereby directed that in accordance with sub-section (2) of Section 15, the assessment, review, appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provisions of sections 12 and 13, stand revived or reinstated immediately upon issue of this revocation order, and such assessment, review, appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in dispute in such review, appeal or revision has ever been made under this Act.

It is hereby directed that the settlement amount that was paid by the applicant as per Form II shall be treated as towards recovery of dues under relevant Act and the balance amount shall be recovered from applicant in accordance with the provisions relating to recovery of outstanding dues/as per the final Orders that may be passed by the appellate/revisional/reviewing authority concerned under the relevant Act.

**OR**

The Show cause notice bearing DIN in Form XXIV bearing DIN *{DIN – Auto populate DIN of Form XXIV}* dated *{Date-Auto populate from Form XXIV}* issued to the applicant u/s. 9(2) of the GRATIPOS Act, 2023 is hereby dropped, since the applicant is eligible for the benefit under the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023. Hence, the application shall be processed for issuance of Form II.

Application stands disposed.

Proceedings closed.

Given under the seal of this office.

*{Name of the Officer – Auto populate as per login}*

Dy. Commissioner of State Tax

*{Ward Name - auto populate}* Ward / Head Office

**Designated Authority**

To,

*{Name of the dealer/hotelier/proprietor – Auto populate from Form I}*

*{Address of the dealer – 1st Line - Auto populate from Form I}*

*{Address of the dealer – 2nd Line - Auto populate from Form I}*

**TIN/R.C. No.:** *{TIN/R.C. No - Auto populate from Form I}*

Copy for information to:-

1. The Commercial Tax Officer, *{Ward address – Editable Auto populate as per the jurisdiction of RC No.}*,
2. Office File.
3. Guard File.



**GOVERNMENT OF GOA  
DEPARTMENT OF COMMERCIAL TAXES**

**OFFICE OF {Office name - auto populate as per the jurisdiction of the Designated Authority}  
{Ward Name - auto populate}/ WARD / HEAD OFFICE  
{Ward Address - auto populate}**

Tel: 0832-*{Ward Phone No. - auto populate}*

Email:*{Ward Email - auto populate}*

Website: [www.goagst.gov.in](http://www.goagst.gov.in)

**FORM XXVI**

**INTIMATION OF REVOCATION OF CERTIFICATE OF SETTLEMENT TO  
REVIEWING/APPELLATE/REVISIONAL AUTHORITY**

*(see Section 16 read with Section 19(2) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)*

DIN: *{Auto generate upon Saving the document}*

Date: *{System Date (on saving)}*

To,

*{List Box with Name of the Authority from Col. (1) in the table below}*

*{Address of Authority – Auto populate from Col. (2) and (3) of the Table below}*

Sub: Returning of Appeal/Revision/Review File after issuance of Revocation Order in Form XXVIV u/s. 15 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023

Sir / Madam,

With reference to the following dispute/Appeal pending before you, wherein the Dealer/Hotelier/Proprietor had filed an online application in Form I u/s. 5 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (hereafter referred as “GRATIPOS Act, 2023”) requesting for settlement, and the present status of said OTS application is informed as under.

- 1) Name of the Applicant: *{Trade Name of the dealer/hotelier/proprietor – Auto populate from Form XXV (Rejection Order)}*
- 2) Address: *{Full Address of the dealer - Auto populate from Form XXV (Rejection Order)}*
- 3) Assessment Year: *{Assessment year/period – Auto populate from Form I}*
- 4) Appeal/Revision/Review No.: *{Editable Auto populate from Form I}*.
- 5) Relevant Act: *{Name of the Act – Auto populate from Form I}*
- 6) Form X DIN: *{DIN – Auto populate from Form X}* dated *{Date – Auto populate from Form X}*
- 7) Revocation Order in Form XXV DIN: *{DIN – Auto populate from Form XXV (Revocation Order)}* dated *{Date – Auto populate from Form XXV (Revocation Order)}*

In view of above, this is to inform that the Designated Authority had issued Form XXV intimating the applicant that the certificate of settlement issued in Form XXV stands revoked, in accordance with sub-section (1) of section 15 of the GRATIPOS Act, 2023.

The Appeal/revision/review file containing pages from sr. no. 001 to *{Number field – editable}* is hereby returned to you with a request to do needful in accordance with section 14 of the GRATIPOS Act, 2023.

Thanking you

*{Name of the Designated Authority – Auto populate as per login}*  
Dy. Commissioner of State Tax  
*{Ward Name - auto populate}* Ward / Head Office  
Designated Authority

Copy to:-

1. The Commercial Tax Officer, *{Ward address – Editable Auto populate as per the jurisdiction of RC No.}*,
2. M/s *{Trade Name of the dealer/hotelier/proprietor – Auto populate from Form III}*,  
*{Full Address of the dealer - Auto populate from Form III}*
3. Office File.
4. Guard File.

	<i>Name of the Authority</i>	<i>Address of the Authority Line 1</i>	<i>Address of the Authority Line 2 and 3</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1	<i>The Commissioner of State Tax,</i>	<i>Govt. of Goa,</i>	<i>2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001</i>
2	<i>The Addl. Commissioner of State Tax-I,</i>	<i>North Goa, Govt. of Goa,</i>	<i>2nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001</i>
3	<i>The Addl. Commissioner of State Tax-II,</i>	<i>South Goa, Govt. of Goa,</i>	<i>3rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa. 403601</i>
4	<i>The Registrar,</i>	<i>Administrative Tribunal of Goa,</i>	<i>3rd Floor, Dr. Vaidya Hospital Building, Municipal Market, Panaji, Goa.</i>
5	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Panaji Ward</i>	<i>1st Floor, Goa Rajya Kar Bhavan, Altinho, Panaji – Goa. 403001</i>
6	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Margao Ward</i>	<i>C &amp; D wing, 3rd Floor, Osia Commercial Complex, Nr. S.G.P.D.A market Complex, Margao Goa</i>
7	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Ponda Ward</i>	<i>1st &amp; 2nd Floor , Abu Bakar Plaza, Upper Bazar, Ponda Goa 403401</i>
8	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Mapusa Ward</i>	<i>Govt. Complex, Behind Bardez Bazaar, Mapusa Goa.</i>
9	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Vasco-da-Gama Ward</i>	<i>4th &amp; 5th floor, Karma Point, Nr. Vegetable Market, Vasco-da-Gama Goa.</i>
10	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Bicholim Ward</i>	<i>1st Floor, Koteswar Residency Bldg., Near Petrol Pump, Bicholim Goa.</i>
11	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Curchorem Ward</i>	<i>Jack Cruzman Apartments, Near Datta Mandir, H.No. 187, Champhabhat, Amona, Quepem, Goa.</i>
12	<i>The Appropriate Assessing Authority</i>	<i>O/o the Commercial Tax Officer, Pernem Ward</i>	<i>Commercial Tax Office, Behind Bhagawati Temple, Mauswada, Pernem, Goa.</i>

Form XXVII

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF REJECTED APPLICATIONS

Sr. No	Applica- tion Reference No. (ARN)	Date of Filing applicat- ion	Trade Name/ /Legal Name	Reg. No. TIN/ /CST/ /ENTRY TAX No.	ACT YEAR	CATEGORY (Amount in Rs.)												Settlement amount paid, if any	Rejected In Form XII / XIV / XV / XX	Form XII/ XIV / XV/XX DIN
						Undisputed				Disputed				Enforcement						
						Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total			
<b>Total</b>																				

Form XXVIII

(See section 19(1) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023)

REGISTER OF REVOKED CERTIFICATES OF SETTLEMENT

Sr. No	Applica- tion Reference No. (ARN)	Date of Filing applicat- ion	Trade Name/ /Legal Name	Reg. No. TIN/ /CST/ /ENTRY TAX No.	ACT YEAR	CATEGORY (Amount in Rs.)												Settlement amount paid	Form X DIN	Form XXV DIN
						Undisputed				Disputed				Enforcement						
						Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total	Tax	Interest	Penalty	Total			
<b>Total</b>																				

Order

No. CCT/5-3/2023-24/1997

In exercise of the powers conferred under Section 3 of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the "said Act"), I, the Commissioner of State Tax, do hereby nominate the officers mentioned in column (2) of the Schedule hereinbelow as the Designated Authorities for carrying out the purposes of the said Act, within the respective jurisdiction as specified in the corresponding entries in Column (3) of the said Schedule.

SCHEDULE

Sr. No.	Officer nominated as Designated Authority	Jurisdiction
1	2	3
1.	Deputy Commissioner of State Tax, Panaji Ward	Applicants registered with Panaji Ward under the relevant Acts.
2.	Deputy Commissioner of State Tax, Margao Ward	Applicants registered with Margao Ward under the relevant Acts, including applicants registered with Margao Ward under the Goa Entertainment Tax Act, 1964.
3.	Deputy Commissioner of State Tax, Ponda Ward	Applicants registered with Ponda Ward under the relevant Acts.
4.	Deputy Commissioner of State Tax, Mapusa Ward	Applicants registered with Mapusa Ward under the relevant Acts.
5.	Deputy Commissioner of State Tax, Vasco-da-Gama Ward	Applicants registered with Vasco-da-Gama Wards under the relevant Acts.
6.	Deputy Commissioner of State Tax, Curchorem Ward	Applicants registered with Dharbandora and Curchorem Wards under the relevant Acts.
7.	Deputy Commissioner of State Tax (Legal), Headquarters, Panaji	Applicants registered with Headquarters under the Goa Entertainment Tax Act, 1964.

1	2	3
8.	Deputy Commissioner of State Tax, Bicholim Ward	Applicants registered with Bicholim Wards under the relevant Acts.
9.	Deputy Commissioner of State Tax, Pernem Ward	Applicants registered with Pernem Wards under the relevant Acts.

In case of the applicants whose registration is cancelled as on the date of making application under the said Act, the Deputy Commissioner for Ward/Office with which the applicant was last registered shall be the Designated Authority.

In case of unregistered dealers, the Deputy Commissioner for Ward/Office that had raised the demand under the relevant Act shall be the Designated Authority.

Given under the seal of this office.

*S. S. Gill*, IAS, Commissioner of State Taxes.

Panaji, 13th September, 2023.

Notification

No. CCT/5-3/2023-24/1994

In exercise of the powers conferred under Section 2(o) of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the "said Act"), 'www.goagst.gov.in' is hereby notified as the website of Commercial Tax Department for carrying out the purposes of the said Act.

Given under the seal of this office.

*S. S. Gill*, IAS, Commissioner of State Taxes.

Panaji, 13th September, 2023.

Trade Circular

No. CCT/26-2/2023-24/1986

(GVAT No. 1 of 2023-24)

Whereas, Notification No. 38/1/2017-Fin(&C)/3536 dated 14-06-2023 regarding amendment to Schedule 'C' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) was issued on 14-06-2023 but was made available/published in the late evening on 15-06-2023 i.e. the date of publication of the notification and published in

Extraordinary Official Gazette, Series I No. 11 dated 15th June, 2023. Notification is also made effective from the date of publication. This has caused hardship to the dealers in implementing the said notification.

Therefore, considering above facts and hardships caused to the dealers, it is hereby clarified that, as the notification was published late on 15th June, 2023, the effectivity of the notification shall be considered from 00.00 hrs. on 16th June, 2023.

This issues with the approval of the Government conveyed vide U. O. No. 4122/F dated 18-08-2023.

*S. S. Gill*, IAS, Commissioner of State Tax.

Panaji, 13th September, 2023.

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

Published and Printed by the Director, Printing & Stationery,  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.

**PRICE—Rs. 64.00**

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PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—217/80—09/2023.