

## Notification

### 5/21/2000-Fin(R & C)(1)

In exercise of the powers conferred by section 49 read with sections 8(1), 14, 18, 19, 28, 29 and 33 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), the Government of Goa hereby makes the following rules, namely: —

1. Short title and commencement. — (1) These rules may be called the Goa Tax on Entry of Goods Rules, 2000.
  - (2) They shall come into force from the date of their publication in the Official Gazette.
2. Definitions. — In these rules, unless the context otherwise requires, —
  - (a) "Act" means the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000);
  - (b) "fees" means any fee leviable under the provisions of the Act;
  - (c) "form" means a form appended to these rules;
  - (d) "Government treasury" means any taluka treasury in the Territory or sub-treasury in the Territory, the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary situated in the area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the Territory.
  - (e) " month" means a calendar month;
  - (f) "*registering authority*" means the authority exercising the powers and performing the duties and functions of a registering authority under the Goa Sales Tax Act, 1964 (Act 4 of 1964);
  - (g) "scheduled goods" means goods specified in schedule I to the Act.
  - (h) words and expression used in these Rules and not defined, shall have the same meaning as assigned to them in the Act.
3. *Registering authority and assessing authority, for dealers having more than one place of business.* — In the case of dealers having more than one place of business, the authority having jurisdiction over the principal place of business shall be the registering authority and assessing authority.

4. *Registration of dealers.*— (I) Every dealer liable to get himself registered under the Act shall apply for a registration to the registering authority within thirty days from the date of coming into force of these rules or within thirty days from the date of commencement of his liability under the Act, whichever is later.
- (2) The application for registration shall be made in Form-1 hereto.
- (3) Each application for registration shall be accompanied by a receipt from the Government Treasury for fifty rupees and such additional sum as is required to cover the additional places of business at the rate of five rupees for each copy.
- (4) The registering authority receiving the application, shall, if he is satisfied, after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, register the dealer and grant registration Certificate in Form-2 hereto and also grant a copy of such registration for every place of business within the State, other than the principal place of business mentioned therein. Such Registration shall be held by the dealer subject to the provisions of the Act and these rules and the restrictions and conditions specified in that Certificate.
- (5) When the said authority is not satisfied that the particulars contained in the application are correct and complete, he may reject the application for reasons to be recorded in writing after giving the applicant an opportunity of being heard in the matter
- (6) Every registered dealer other than those covered by sub-section (3) of section 8 of the Act, shall, until his registration is cancelled, continue to pay a fee of twenty-five rupees for every year, subsequent to that in which, he applied for registration, within thirty days after the commencement of that year.
- (7) Every registration Certificate granted under sub-rule (4) shall be deemed to have been granted personally to the dealer specified therein and no registration certificate shall be sold or transferred.
- (8) The registration Certificate granted under sub-rule (4) shall be exhibited in a conspicuous place within the premises of the principal place of business mentioned in the certificate and a copy of such certificate shall also be exhibited at a conspicuous place within the premises of every other place of business mentioned in the certificate.
- (9) Every registered dealer who discontinues or transfers his business or otherwise gets his registration certificate cancelled, shall forthwith surrender to the registering authority the Certificate of registration and the copies thereof, if any, granted to him.

5. *Amendment of registration Certificate.*—(1) Where the dealer desires the registration certificate granted to him under these rules to be amended, he shall submit an application for this purpose to the registering authority setting out the specific matters in respect of which, he desires such amendment and the reasons therefore, together with the registration certificate granted to him and such authority may, if satisfied with the reasons given, make such amendment as he thinks necessary, in the registration certificate and the copies thereof, if any, granted to him.
- (2) The provisions of sub-rule (8) of rule 4 shall apply in relation to such amended certificate and copies thereof as they apply in relation to the original certificate and copies thereof.
6. *Issue of duplicate registration Certificate.*— Where the registration Certificate granted under these rules is lost, destroyed, defaced or mutilated, a duplicate copy of the registration Certificate may be granted by the registering authority, if he is satisfied of such loss, destruction, defacement or mutilation, on payment of a fee of ten rupees.
7. *Security to be furnished by certain dealers.*— (1) The security to be furnished under section 15 of the Act may be furnished by the dealer in any of the following ways, namely:—
- (a) by depositing as security in Government treasury, the amount fixed by the said authority; or
- (b) by depositing with the said authority Government Securities for the amount fixed by the said authority; or
- (c) by depositing security amount in any Scheduled Bank as defined by the Reserve Bank of India Act, 1934 (2 of 1934), as fixed deposit and pledging the fixed deposit receipt to and depositing it with the said authority; or
- (d) by furnishing to the said authority a guarantee from a Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (2 of 1934), agreeing to pay the State Government, on demand, the amount of security fixed by the said authority.
- (2) The security furnished may, in the extent of default of any tax due be adjusted towards such tax. The assessing authority may in any case where such adjustment has been made, demand fresh security or additional security to make-up the amount adjusted towards the tax:

Provided that no action under this sub-rule shall be taken unless the dealer affected has had a reasonable opportunity of showing cause against such action.

8. *Payment of tax in advance.*— (1) The statement under sub-section (1) of section 18 of the Act shall be in Form - 3 hereto and shall be sent to the assessing authority so as to reach it within thirty days after the close of the month to which such statement relates. Such statement shall be accompanied by a receipt from a Government treasury, for the full amount of tax payable by him on the basis of total value of goods liable to tax during the month to which the statement relates.
- (2) If the amount deposited by any dealer is less than the amount of tax payable by him, the assessing authority shall serve upon the dealer a notice in Form-5 hereto and the dealer shall pay the sum demanded in the said notice within the time and in the manner specified in the notice.
- (3) After making the provisional assessment under sub-section (3) of section 18, the assessing authority shall examine whether any and if so, what amount is due from the dealer after deducting any tax already paid under sub-rule (1) or (2). If any amount is found to be due from the dealer towards the provisional assessment, the assessing authority shall serve upon the dealer a notice in Form - 6 hereto and the dealer shall pay the sum demanded within the time and in the manner specified in the notice.
- (4) If any registered dealer shows to the satisfaction of the assessing authority that the goods which he brings or causes to be brought into the local area are not liable to entry tax, and makes an application in this behalf, the assessing authority may direct that it shall not be necessary for the dealer to furnish the statements specified in sub-rule (1), and may grant the dealer a certificate in Form-7 hereto. If, during the period of validity of the above certificate, the dealer becomes liable to pay tax under the Act when he brings or causes to bring such goods into the local area, the certificate issued above, shall be deemed to have been cancelled.
- (5) A certificate issued under sub-rule (4) shall be valid till the expiry of the year of issue unless otherwise cancelled. On an application made in that behalf by the dealer, the assessing authority may, after such enquiry as he deems fit, renew the certificate for a further period of one year at a time, provided that the application for renewal is made one month before the date of expiry of such certificate. The assessing authority may, for reasons to be recorded in writing, accept the application beyond the specified period but within a year for which the certificate relates.
9. *Form of returns.*— The return to be submitted under section 14 of the Act shall be in Form - 28 hereto.
10. *Statements and returns to be submitted by the Head Office.*— (1) In the case of a dealer having more than one place of business in the State, the aggregate turn-over of all such places of business shall be taken as the turn-over of the business for the purposes of these rules.

- (2) All statements and returns specified by these rules shall, in the case of dealer referred to in sub-rule (1), be submitted by the Head Office in the State to the assessing authority of the area in which such Head Office is located and shall include the total turnovers of all the branches of his business.
11. *Annual returns and final assessment.*— (1)(a) Every registered dealer shall submit a return in Form - 28 to the assessing authority so as to reach within thirty days after the close of the year to which the return relates, provided that, every dealer who discontinues his business during the course of the year, shall submit to the assessing authority, a return in Form - 28 for the period upto and inclusive of the date of discontinuance, within fifteen days from the date of such discontinuance.
- (b) Every dealer, who submits a return under clause (a), shall submit alongwith the return, receipt from the Government treasury, for the full amount of tax payable for the year on the basis of the returns after deducting therefrom the tax, if any, already paid for the year .
- (c) If the full amount of tax payable under clause (b) is not paid alongwith the return, the assessing authority shall serve upon the dealer a notice in Form - 29 and the dealer shall pay the amount demanded in the said notice within the time and in the manner specified in the notice.
- (2) On receipt of the return in Form - 28, the assessing authority shall, if he is satisfied after such scrutiny of accounts and such enquiries as he considers necessary, that the return is correct and complete, finally assess on the basis of the returns, the tax payable under the Act for the preceding year or for the part of the year to which the return relates, as .the case may be.
- (3) Before making the assessment to the best of his judgment under sub-section (4) of section 14 of the Act, the assessing authority shall,
- (i) if no return is submitted by the dealer, issue a notice in Form-8;
- (ii) if the return submitted by the dealer appears to the assessing authority to be incorrect or incomplete, issue a notice in Form 9.
- (4) If in any case, the assessing authority assesses a figure different from that shown in the return submitted under the provisions of these rules, it shall record its reasons briefly in writing and shall furnish the dealer with a copy of such record. Nothing contained in this rule shall affect the validity of any assessment duly made.
- (5) After making the final assessment under sub--rule (2) or (4), the assessing authority shall examine whether any and if so, what amount is due from the dealer after deducting any tax. already paid in advance under section 18 of the

Act and the amount of tax, if paid under clause (b) of sub-rule (I). If any amount is found to be due from the dealer towards the final assessment, the assessing authority shall serve upon the dealer a notice in Form-10 hereto and the dealer shall pay the sum demanded within the time and in the manner specified in the notice. If the tax due on the final assessment is lower than the tax already paid, it shall serve upon the dealer, a notice in Form-11 hereto for refund of the excess tax alongwith a refund payment order in Form - 21 hereto for the amount of refund due. If the final assessment is exactly equal to the tax already paid, the assessing authority shall inform the dealer what the final assessment is and that no further amount is due from him towards it:

Provided that the excess tax refundable to the dealer may be adjusted towards any other amount due by him under the Act, and for this purpose a refund adjustment order in Form - 22 hereto shall be issued.

- (6) The Commissioner may, by order, in writing, at any time transfer any case pending before any assessing authority to another assessing authority, and the authority to which the case is so transferred may proceed either de novo or from the stage to which it was transferred. Where a case pending before an assessing authority is transferred to another assessing authority, the assessing authority to which the case is so transferred shall have the same powers and perform the same duties as those respectively conferred and imposed upon the assessing authority from which the case was so transferred.
12. *Exemption and deductions.*— (1)(a) In determining the purchase price liable to tax, the amount relating to the purchases made within the local area from a registered dealer doing business in the same local area shall be deducted;
  - (b) Every dealer dealing in the scheduled goods and who is not liable to tax in respect of such scheduled goods by reason of his not being the person causing entry of the scheduled goods into the local area for consumption, use or sale therein shall furnish to the assessing authority a declaration in Form - 24 obtained from the dealer from whom he purchased the scheduled goods in the same local area and for this purpose the seller shall issue the declaration to the buying dealer.
  - (c) The declarations issued in Form - 24 shall be serially machine numbered for each year and the dealer issuing the same shall maintain a day-to-day account thereof in a register in Form - 25.
- (2) All amounts received from the seller in respect of the goods returned to them by the dealer shall be deducted from the purchase price liable to tax, provided that, the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which the refund was received.
  - (3) In determining the value of goods liable to tax, the value of goods purchased or received from outside the local area but subsequently sent out of the local area otherwise than by way of sale shall be deducted. provided that the goods are

sent out of the local area within a period of six months from the date of entry of such goods into the local area and entries are made in the stock register in the manner specified in sub-rule (5) of rule 15.

13. *Conditions for remission of penalty.*— In respect of penalty accrued under subsection (2) of section 19 of the Act, in a case where such penalty is not exceeding two lakh rupees, the Commissioner and in other cases, the Government shall, for reasons to be recorded in writing, have power to remit the whole or part of such penalty;

Provided that, no remission shall be made in a case in which the amount of tax finally determined is not paid in full.

14. *Instalments for payment of finally assessed tax.*— (1) A dealer, in respect of payment of finally assessed tax in instalments, shall apply in Form - 23 hereto before the authority specified under sub-rule (2) within thirty days from the date of service of demand notice (Form-9).

- (2) The authorities for the purpose of sub-rule (1) shall be,—

- (a) the Government, in cases where the payment of tax in instalments exceeds rupees one lakh or where the period within which such tax to be paid in instalments exceeds twelve months; and

- (b) the Commissioner, in cases where the payment of tax in instalments does not exceed rupees one lakh or where the period within which such tax to be paid in instalments does not exceed twelve months.

- (3) The authorities specified under sub-rule (2) may relax the period specified above in cases where the assesses satisfies them that the delay in filing the application for grant of instalments was for reasons beyond his control.

- (4) The granting of instalments under sub-rule (2), shall be subject to the following conditions, namely:—

- (a) the dealer is not in arrears of payment of tax or any other sum due under the Act except the payment of tax for which instalments are sought on the date of making the application under sub-rule (1);

- (b) the dealer furnishes adequate security to the satisfaction of the assessing authority concerned for payment of tax in respect of which the instalments are sought;

- (c) the dealer pays, alongwith each permitted instalment, interest at eighteen per cent per annum on the sums remaining unpaid from time to time;

- (d) the dealer makes a declaration to the effect that no other application has been made to authorities or Courts other than the authorities specified under sub-rule (2) for payment of tax by instalments.
  - (5) The authority to whom the application is made under sub-rule (1), may, after making such inquiry as he deems fit, by an order in writing, subject to the limits specified under sub-rule (2), permit an assessee to pay the tax or other sums due in such instalments and subject to such conditions as may be specified in its order.
  - (6) If the dealer contravenes any of the conditions specified in the order or in sub-rule (4) or commits any default in making payments in accordance with the provisions of these rules, the whole of the sum remaining unpaid on the date of such default shall become recoverable at once in a lumpsum together with the interest and penalties, if any, levied in accordance with the provisions of the Act or rules.
15. *Nature of accounts to be maintained by dealers.*— (1) Every registered dealer and every person liable to get himself registered under the Act shall keep and maintain a true and correct account of his daily transaction showing the value of the entry of scheduled goods into a local area for consumption, use or sale therein.

- (2) Every such dealer or person shall keep separate purchase and sales account in respect of each of the scheduled goods.
- (3) Every such dealer or person shall keep the current books of accounts at the place or places of business entered in the registration certificate. Every purchase shall be brought to account then and there as soon as the purchase is effected.

Explanation.— For the purpose of this sub-rule, "current books of accounts" shall include computer hardwares and softwares used in connection with accounting of business activities.

- (4) Every wholesale dealer or manufacturer shall maintain day to day stock accounts in respect of each of the scheduled goods and variety of the same scheduled goods dealt with by him. The stock accounted shall contain particulars of purchases or stock receipts, sales or stock transfers and balance of stock.
- (5) Every dealer shall maintain subsidiary accounts of stock for each branch, depot or godown. Every branch shall also maintain the stock accounts in respect of its own transactions in the form adopted for this purpose by its Head Office.
- (6) Every dealer, while delivering goods to another dealer in pursuance of sale or while consigning the goods to his branch or depot or vice versa, where the aggregate amount of the goods so sold or consigned is one thousand rupees or

more, shall issue a delivery note in triplicate in Form - 19. The delivery notes shall be maintained in the form of books containing one hundred Forms, and the Forms shall be serially machine numbered and one series of numbers shall be adopted for each assessment year.

- (7) Any officer requiring any dealer to produce before him the accounts and other documents or to furnish any information relating to his business under sub-section (1) of section 36 of the Act, shall serve upon the dealer a notice in Form - 20. The dealer on whom the notice is served shall produce the accounts and other documents and shall furnish information relating to his business on the date and time specified in the notice.

16. *Appeal against orders of assessing authorities.*— (1) An appeal under section 28 of the Act shall be preferred to the following authorities:—

- (a) in the case of an order passed by the Registering authority/assessing authority to the Assistant Commissioner;
- (b) in other cases, to the Deputy Commissioner:

Provided that the Commissioner may either suo motu or on application, for reasons to be recorded in writing, transfer an appeal pending before an appellate authority to another appellate authority. The order of transfer shall be communicated to the appellant, to the assessing authority against whose order the appeal was preferred, to the appellate authority concerned and to every other party affected by the order.

- (2) Every such appeal shall be in Form-12 hereto and shall be verified in the manner specified therein,
- (3) The appeal may be sent to the appellate authority by registered post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by his authorised agent or a legal practitioner or an accountant duly authorised by the appellant in writing.

17. *Appeal to the Tribunal.*— (1) Every appeal under section 29 of the Act to the Tribunal shall be in Form - 13 and shall be verified in the manner specified;

- (2) The appeal shall be in quadruplicate and accompanied by four copies of the order appealed against, one of which shall be the original or an authenticated copy, and also four copies of the order of the assessing authority in respect of which order appealed against was passed.
- (3) In the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1) of section 29 of the Act, it shall also be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of two per cent of the amount of assessment objected to, subject to a minimum of rupees twenty and a maximum of rupees two hundred.

- (4) Every memorandum of cross objections under section 29 shall be in Form - 14 hereto and shall be verified in the manner specified therein.
18. *Procedure in case of death of an appellant or applicant.*— (1) If an appellant or an applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is brought on record, the Appellate or Revisional Authority or the Tribunal, as the case may be, shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If, the legal representative fails to do so within ninety days from the date on which an appellant or applicant dies, the appeal or application shall abate as regards the deceased.
- (2) Notwithstanding anything contained in sub-rule (1), there shall be no abatement by reason of the death of any party between the conclusion of the hearing and passing of the order but the order may, in such case, be passed notwithstanding the death, and shall have the same force and effect as if it had been passed before the death took place.
- (3) If a question arises in any appeal or revision whether a person is not the legal representative of a deceased appellant or applicant, such question may be determined by the Appellate or the Revisional Authority or the Tribunal, as the case may be, in a summary way, if necessary, after recording evidence.
19. *Furnishing of security by an appellant.*— The security to be furnished by an appellant under the proviso to clause (b) of sub-section (3) of section 28 of the Act shall be property security or Bank guarantee as the authority before which the appeal is preferred, may in its discretion, direct. The security bond shall be in Form - 15, with suitable modifications, wherever necessary.
20. *Appeal to High Court.*— Every appeal under section 33 of the Act to the High Court shall be in Form-16 hereto and shall be verified in the manner specified therein. It shall be accompanied by the original order or a certified copy of the order of the Commissioner appealed against.
21. *Communication of appellate or revisional orders.*— (1) Every order of an appellate or revisional authority under section 28 or under section 30 of the Act, as the case may be, shall be communicated to the appellant or to every other party affected by the order, to the assessing authority against whose order the appeal or revision was filed and to any other authority concerned;
- (2) The order passed on appeal or revision shall be given effect to by the assessing authority who shall refund without interest any excess tax found to have been collected and shall collect any tax which is found to be due, in the same manner as a tax assessed by itself.
22. *Procedure when higher assessment is made in appeal or revision.*— If the tax as determined in the appeal or revision is in excess of the powers of assessment of

the assessing authority, the appellate or revisional authority shall transfer the original records of assessment to the appropriate assessing authority which shall have power to collect the tax due in the same manner as if it were a tax assessed by itself.

23. *Action on the orders of the Tribunal and the High Court.*— Every order passed by the Tribunal or the High Court shall, on authorisation by the Tribunal or the High Court, as the case may be, be given effect to by the assessing authority, which shall refund, without interest, any excess tax found to have been collected and shall also collect any tax which is found to be due in the manner as a tax assessed by itself.
24. *Payment of tax on entry of goods escaping assessment.*— The assessing authority shall serve on the dealer on whom an assessment has been made under section 17 of the Act, a notice in Form-10 hereto, subject to such modification as may be necessary.
25. *Rectification of mistake.*— (1} Where any rectification under section 34 of the Act has the effect of enhancing the assessment, the assessing authority shall serve on the dealer, revised notice in Form - 10 hereto and thereupon the provisions of the Act and these Rules shall apply as if such notice had been served in the first instance.
  - (2) Where such rectification has the effect of reducing the assessment, the assessing authority shall make any refund which may be due to the dealer by the issue of a refund payment order in Form - 21 hereto or refund adjustment order in Form - 22 hereto.
26. *Procedure for recovery of arrears.*— (1) When a dealer or a person, from whom any amount of tax, interest or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned dealer or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in instalments, the concerned dealer or person fails to pay any of the instalments on due date, the assessing authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate of the amount due containing the following particulars, namely:—
  - (a) Full name and address of the defaulter;
  - (b) The name of the person or persons, if any, responsible for the payment of amount due;
  - (c) The sum to be recovered;
  - (d) Period to which the sum relates;
  - (e) The provision of law under which the sum is recoverable as an arrear of land

revenue<sup>1</sup>;

- (f) The process by which the sum may be recovered;
  - (g) The property against which the process. may be executed;
  - (h) The Head of Account to which the amount should be credited; and
  - (i) Any other information relevant for the purpose of recovery of the arrears.
- (2) The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the Officer authorised by the Government under provision of sub-section (8) of section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and for the same purpose of recovery the relevant provisions contained in the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the Rules ; made thereunder shall be applicable. :
- (3) The certificate referred to sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of ; land revenue under the provisions contained in the Goa Land Revenue Code, 1968 (Act 9 of 1969) and the rules made thereunder, in all cases wherein , no Officer is authorised by the Government to exercise the powers of the Collector under the Goa Land Revenue Code, 1968 (Act 9 of 1969), for the purpose of recovering the dues as arrears of land revenue.
- (4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the assessing authority shall send the certificate referred to in sub-rule(1) to the Officer authorised by the Government under sub-section (8) of section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) or to the Collector of the District, if no officer is authorised under the said sub-section (8) of section 15 of the Act, soliciting that the same may be sent to the Collector of the other district wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the assessing authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 15 of the Act. Whenever the amounts of arrears recovered by the Collector of the other district is remitted to the appropriate assessing authority, the same authority shall take immediate steps to enter the same amount into the Government treasury.
- (5) The Certificate referred to in sub-rule(1) shall be issued in respect of each defaulter or person responsible for payment of arrears.
- (6) The officer referred to in sub-rule (2) and the authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the assessing authority about the steps taken of in the matter of recovery of the arrears when such information is called for by the same assessing authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of

challan under which the amount is paid into the Treasury.

- (7) On the basis of the report of payment referred to in sub-rule(6) received from the concerned authorities, the appropriate assessing authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.
27. Returns and assessment in the case of an importer of motor vehicles into local area from any place outside the State for use or sale therein.—
- (1) An importer of a motor vehicle who is not a dealer liable for registration under the Act, shall furnish a return in Form - 4 hereto to the authority notified by the Commissioner under section 11 of the Act (hereinafter referred to as the "notified authority"), declaring, the purchase value of the motor vehicle imported and the tax payable thereon.
  - (2) The return shall be made within seven days from the date of causing entry of the motor vehicle into a local area.
  - (3) Alongwith the return, such importer shall pay, either in cash or through a demand draft encashable at a bank situated in the place of location of office of the notified authority, the tax admitted to be due in return.
  - (4) The notified authority shall, after hearing the importer and making such verification as may be considered necessary, within three days from the date of receipt of the return make an order assessing the tax due on the purchase value of the motor vehicle.
  - (5) Where the assessed tax is higher than the tax paid alongwith the return, the importer shall pay the difference within three days from the date of service of the assessment order and demand notice.
    - (a) Where the tax assessed and demanded is paid by the importer, the notified authority shall issue a tax paid certificate in Form - 26 hereto, to the importer.
    - (b) Where the tax paid alongwith the return is higher than the tax assessed, the notified authority shall issue a refund payment order in Form - 21, alongwith the tax payment certificate in Form - 26 to the importer.
  - (6) Where the importer of the motor vehicle is a dealer registered under the Act, he shall furnish a return in Form - 4 hereto and pay the tax due on the purchase value of the motor vehicle imported by him in accordance with sub-rules (1) to (5) and, he shall include such purchase value of such motor vehicle in the total value of goods in column (3) of the table in Form - 3 hereto as well as in the annual return of the turnover in Form - 28, and thereafter deduct the same under Column 4(d) of the table in Form - 3 as well as Form - 28.

- (7)(i) Any person causing entry of a motor vehicle into a local area under section 12 of the Act, shall make an application to the Commissioner for exemption from payment of tax under that section,
- (ii) The Commissioner, on being satisfied that the particulars furnished in the application are true and correct and are supported by necessary proof, may issue a certificate that such person is exempt from payment of tax according to section 12 of the Act in respect of such motor vehicle.
28. Notice regarding entering into partnership or dissolution of partnership.— (1) If a dealer enters into partnership in regard to his business, he shall report the fact to the assessing authority concerned within fifteen days of his entering into such partnership. The dealer and the partner shall jointly and severally be responsible for the payment of tax leviable under the Act.
- (2) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the assessing authority concerned within fifteen days of such dissolution.
29. *Notice of discontinuance of business or change of place of business.*— If, at any time, a dealer,—
- (1) discontinues or sells or otherwise disposes of the whole or any part of any business carried on by him; or
- (2) changes place of business or any of his places of business; or
- (3) opens a new place of business; or
- (4) changes the name of any business carried on by him, the dealer or if he is dead, his legal representative shall notify the fact to the assessing authority concerned within thirty days hereafter.
30. *Liability to tax on a legal representative.*— (1) Where, any dealer doing business in respect of which tax is payable under this Act is dead, the executor, administrator, successor in title or other legal representative of the deceased shall, in respect of such business, be liable to submit the return due under these rules, and to assessment under section 14 or 17 and to pay out of the estate of the deceased dealer the tax and/or any penalty assessed or levied, as the case may be, as payable by the deceased dealer.
- (2) The provisions relating to appeals and revisions shall be applicable to assessments made under sub-rule (1) as if the executor, administrator, successor-in-title or other legal representative were himself the dealer.
- (3) The provisions of sub-rules (1) and (2) shall apply mutatis mutandis to a partnership firm of which the managing partners have died.

31. *Liability for payment of tax and penalty in respect of firm, etc., discontinued or dissolved.*—
- (1) When any business carried on by a firm, a Hindu undivided family or an association has been discontinued or dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or member of such Hindu undivided family or association, shall be jointly and severally liable to assessment under section 14 or under section 17 and payment of the tax assessed and/or penalty levied;
  - (2) Where any Hindu undivided family, firm or other association of persons is partitioned, dissolved or discontinued, notice, summons or orders issued under the Act or these rules may be served on any member of the Hindu undivided family or any person who was a partner not being a minor of the firm or member of the association, as the case may be, immediately before such partition, dissolution or discontinuance.
32. *Liability to tax of guardian, trustees, agents, etc.*— Where, any business is carried on by or is in charge of any guardian, trustee or agent of a minor or other incapacitated person on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of the business be liable to submit the returns due under these rules and to assessment under section 14 or under section 17. The tax and or any penalty leviable shall be levied upon and be recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and be recoverable from any such minor or other incapacitated person, if he were of full age, of sound mind and if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.
33. *Liability to tax of managers, receivers, etc.*— If the estate or any portion thereof of a dealer owning business in respect of which tax is payable under this Act is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person, whatever his designation, who in fact manages the business on behalf of the dealer) appointed by or any order of a Court, such Court of Wards, Administrator General, Official Trustee, Receiver, Manager or any other person, shall in respect of the turnover of such business be liable to submit the returns due under these Rules and to assessment under section 14 or under section 17. The tax and/or any penalty leviable shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or Manager or any person in like manner and to the same extent as it would be leviable upon and recoverable from the dealer if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.
34. *Declaration to be given in certain cases.*— Every dealer liable for registration

under section 8 of the Act shall, within thirty days from the date on which he becomes liable for registration, send to the registering authority a declaration in form -30 stating the name or names of the person or persons who are authorised to sign returns under the Act on their behalf or to make statements in any enquiry under the Act. All returns signed and statements so made by such person or persons shall be binding on the dealer concerned. The declaration furnished shall bear Court Fee Stamp of Rs.5/- and may be revised from time to time.

35. *Returns and other particulars to be furnished by the forwarding agency and others.*—Every clearing and forwarding house or agency, transporting agency, shipping agency, shipping out agency or steamer agency in the State shall submit to the entry tax authority of the area a Statement in Form - 17 hereto every month. The statement shall be submitted within fifteen days from the close of the month to which it relates.
36. *Submission of certain records by owners, etc., of vehicles and boats.*— The owner or other person-in-charge of the goods vehicle or boat shall, in respect of the goods transported by him in such vehicle or boat, submit to authority having jurisdiction over the local area in which the scheduled goods are delivered, a statement in Form - 18 hereto, every month within 15 days after the close of the month to which it relates.
37. *Service of notices, etc.*— The service on a dealer of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:-
  - (a) by giving or tendering it to such dealer or his manager or agent; or
  - (b) if such dealer or his manager or agent is not found, by leaving it at his last known place of business or residence or giving or tendering it to some adult member of his family; or
  - (c) if the address of such dealer is known to the assessing authority, by sending it to him by registered post;
  - (d) If none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.
38. *Method of payment of money into Treasury or Bank.*— (1) The tax or other miscellaneous amounts payable under the Act or these rules shall be paid by the dealer by remittance into the Government Treasury by challan in Form - 27 hereto which may be obtained from or at the office of any assessing authority.
  - (2) The Challan shall be filled up in quadruplicate One copy of the challan shall be retained by the Treasury; one copy shall be sent by the Treasury Officer to the appropriate assessing authority and other two copies shall be returned to the dealer/depositor, duly signed in proof of payment.

39. *Fees for grant of copies.*— The fees payable for the grant of certified copies of any document under the Act or these rules shall be by way of Court Fee Stamps as follows:-

(1) for the first two hundred words or less ...Rs 5.00.

(2) for every additional one hundred words or fraction thereof ...Rs 1.00.

40. *Fee for clarification of rate of tax.*- (1) The fee payable for seeking clarifications under subsection (5) of section 26 of the Act shall be one hundred rupees;

(2) The fee specified in sub-rule (1) shall be paid by way of Crossed Demand Draft in favour of the Commissioner Panaji , Goa ,or deposited in the Government Treasury by challan in Form - 27 hereto