

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

#### Notification

No. 4/5/2005-Fin(R&C)(53)

Read: 1) Government Notification No. 4/5/2005-Fin(R&C)(4) dated 31st March, 2005, published in the Official Gazette, Extraordinary No. 3, Series II No. 53, dated 31-3-2005.

2) Government Notification No. 4/5/2005-Fin(R&C)(51) dated 28-4-2008, published in the Official Gazette, Extraordinary No. 3, Series II No. 4, dated 29-4-2008.

Whereas, in exercise of the powers conferred by sub-section (2) of Section 6 of the Goa Value Added Tax Act, 2005, the Government vide Notification No. 4/5/2005-Fin(R&C)(4) dated 31-3-2005 published on page 1329 of Series II No. 53 of the Official Gazette dated 31-3-2005 has exempted the subsequent sales in respect of the goods mentioned in the Annexure to the said Notification from payment of output tax for a period of three years subject to the conditions mentioned therein.

And whereas, the said period of three years expired on 31-3-2008.

And whereas, the Government felt the necessity of extending the same exemptions beyond the period of three years granted initially from 1-4-2005 till 31-3-2008 for another three years effective from 1-4-2008.

Now, therefore, in exercise of the powers conferred by sub-section 2 of Section 6 of the Goa Value Added

Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby exempts subsequent sales in respect of the goods mentioned in the Schedule hereto from payment of output tax for a period of another three years w.e.f. 1-4-2008 subject to the following conditions:

- (1) The goods should be purchased from a registered dealer within the State.
- (2) The subsequent dealer claiming such exemption shall be registered under the said Act.
- (3) Proof of payment of tax at the first point of sale on such goods shall be adduced to the satisfaction of the Appropriate Assessing Authority.

#### SCHEDULE

- (1) Aviation spirit, aviation turbine fuel and A.V. Gas other than covered by entry 34 of Schedule 'B', appended to the said Act.
- (2) High Speed Diesel Oil (HSD).
- (3) Light Diesel Oil (LDO).
- (4) Motor Spirit which is commonly known as petrol including ethanol blended petrol.
- (5) Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended to the said Act other than kerosene oil, liquified petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.

This issues in supersession of Notification No. 4/5/2005-Fin(R&C)(51) dated 28-4-2008.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Fin. (R&C).

Porvorim, 17th June, 2008.