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# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control

#### Notification

4/5/2005-Fin(R&C)(115)

In exercise of the powers conferred by sub-sections (1), (2) and (3) of section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Ninth Amendment) Rules, 2014.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of rule 2.*— In rule 2 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “principal Rules”), in sub-rule (1),—

(i) after clause (i), the following clause shall be inserted, namely:—

“(ia) “digital signature” means authentication of any electronic record

by a subscriber by means of an electronic method or procedure in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000);”;

(ii) after clause (q), the following clause shall be inserted, namely:—

“(qa) “subscriber” means a subscriber as defined under section 2(1)(zg) of the Information Technology Act, 2000 (Central Act 21 of 2000);”.

3. *Substitution of rule 4A.*— In the principal rules, for rule 4A, the following rule shall be substituted, namely:—

“4A. *Determination of sale price in respect of Works Contract.*— (1) In case of transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract, the sale price of such goods shall be determined by effecting the following deductions from the value of each contract, subject to a maximum of 50%, in so far as the amounts relating to the deduction pertain to such works contract:—

(i) Labour and service charges for the execution of the works contract;

(ii) Amounts paid by way of price for sub-contract, if any, to sub-contractors;

(iii) Charges for planning, designing and architect's fees;

(iv) Charges for obtaining on hire or otherwise, machinery and tools for the execution of the works contract;

(v) Cost of consumables, such as water, electricity, fuel used in the execution of works contract;

(vi) Cost of establishment of the contractor to the extent to which it is relatable to supply of the labour and services;

(vii) Other similar expenses relatable to the said supply of labour and services, where the labour and services are subsequent to the said transfer of property;

(viii) Profit earned by the contractor to the extent it is relatable to the supply of said labour and services:

Provided that where the contractor has failed to produce audited accounts which enable a proper evaluation of the different deductions as mentioned above, or where the Commissioner finds that the accounts maintained by the contractor are not sufficiently clear or intelligible, the sale price shall be determined by allowing a lump sum deduction as specified in column (3) of the Table below for the Works Contract as specified in the corresponding entry in column (2) of the said Table, in lieu of the deductions as mentioned above.

TABLE

Sl. No.	Classification of Works contract	Percentage of amount to be deducted from the value of contract
1	2	3
(1)	Installation of plant and machinery	Fifteen per cent
(2)	Installation of air conditioners and air coolers	Ten per cent
(3)	Installation of elevators (lifts) and escalators	Fifteen per cent

1	2	3
(4)	Fixing of marble slabs, polished granite stones and tiles (other than mosaic tiles)	Twenty-five per cent
(5)	Civil works, like construction of buildings, bridges, roads, etc.	Thirty-five per cent
(6)	Construction of railway coaches or under-carriages supplied by Railways	Thirty per cent
(7)	Ship and boat building including construction of barges, ferries, tugs, trawlers and dragger	Twenty per cent
(8)	Fixing of sanitary fittings for plumbing, drainage and the like	Fifteen per cent
(9)	Painting and polishing	Thirty per cent
(10)	Construction of bodies of motor vehicles including that of trucks	Twenty per cent
(11)	Laying of pipes	Twenty per cent
(12)	Tyre re-treading	Forty per cent
(13)	Annual maintenance contract	Forty per cent
(14)	Any other works contract	Thirty per cent

*Note:* The percentage as stated in Table above, is to be applied after first deducting from the total contract price, the quantum of price on which tax is paid by the sub-contractor, if any, and the quantum of tax separately charged by the contractor if the contract provides for separate charging of tax.

(2) In case of a works contract involving construction, where building and the land or, as the case may be, interest in the land, underlying the building is to be conveyed, and the property in the goods (whether as goods or in some other form) involved in the execution of such works contract is also transferred to the purchaser, then, such transfer is liable to tax. The value of the said goods at the time of the transfer shall be calculated after making the deductions

under sub-rule (1) and the cost of the land from the total agreement value:

Provided that, deduction towards cost of land and deduction under sub-rule (1) shall not exceed 50% of the agreement value or Rs. 20,000/- per sq. mtr. of the built up area, whichever is higher.

(3) The value of goods so arrived at under sub-rule (1) shall, for the purposes of levy of tax, be the sale price relating to the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract.”.

4. *Insertion of new rule 4B.*— In the principal Rules, after rule 4A, the following rule shall be inserted, namely:—

“4B. *Regarding determination of fair market price.*— For determination of the fair market price under section 18, the Appropriate Assessing Authority or the officer authorised by the Commissioner, shall compare the market price of the goods, in case of a manufacturer, with the price being charged by other manufacturers and in the case of a wholesaler, with the price being charged by other wholesalers and in the case of a retailer, with the price being charged by other retailers.”.

5. *Amendment of rule 6.*— In rule 6 of the principal Rules,—

(i) in sub-rule (1), for the expression “or from the date of commencement of validity of registration certificate,”, the expression “or from the date of commencement of validity of registration certificate, or from the date of notification issued by the Government under sub-section (4) of section 5 of the Act and a new class of dealers or class of goods are included in the Schedule ‘E’ to the Act,” shall be substituted;

(ii) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(2A) The dealer shall be eligible for composition of tax under entry (5) of

Schedule ‘E’ to the Act, subject to the conditions that,—

(a) the agreements which are entered into on or after 1st June, 2013 shall be covered under the composition scheme;

(b) the dealer shall make payment of the amount of composition of tax for the return period in which the agreement is entered into and include the amounts stipulated as payable in the respective tax periods as per agreement as turnover of sales in the said return;

(c) the dealer shall not be entitled to change the method of computation of tax liability in respect of contract for which he has opted for the composition scheme;

(d) the dealer shall not transfer the property in goods, procured from outside the State under Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(e) the dealer shall not issue tax invoice.”.

(iii) for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) (i) The Appropriate Assessing Authority upon scrutiny of application received from the dealer under sub-rule (1) is satisfied that it is in order shall grant him the certificate in Form VAT XIV, which shall be displayed at the place of business at a conspicuous place.

(ii) The dealer to whom such registration certificate is granted shall display the following message at least at two prominent and visible places at his place of business with minimum letter size of not less than 10 cms., namely:—

“COMPOSITION DEALER HENCE NOT AUTHORISED TO COLLECT VALUE ADDED TAX (VAT)”;

(iv) in sub-rule (7), the following proviso shall be inserted, namely:—

“Provided that the dealer to whom composition benefit has been granted and whose total turnover does not exceed rupees twenty lacs during the previous year, shall file return of his sales for the year in Form VAT IV, within thirty days from the end of the year to which the return relates alongwith copies of challans acknowledging the receipt of tax and the return so filed shall be deemed as filed in accordance with the provisions of the Act.”.

6. *Amendment of rule 7.*— In rule 7 of the principal rules, in sub-rule (3), after clause (iii), the following clause shall be inserted, namely:—

“(iv) No input tax credit shall be available to the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa, in excess of output tax payable, in respect of the goods sold by them either directly through retail outlet or through Canteen Stores to the members of Armed Forces, Civilian Personnels, paid from Defence Estimates, and to Ex-service Personnel stationed in Goa.”.

7. *Insertion of new rule 7A.*— In the principal Rules, after rule 7, the following rule shall be inserted, namely:—

“7A. *Refund of excess of input tax credit.*— (1) For claiming refund of excess of input tax credit under the first proviso to sub-section (1) of section 9, the registered dealer shall file a statement in *Annexure ‘C’* and a declaration in *Annexure ‘D’* issued by the selling dealer, as appended to Form VAT III hereto.

(2) The Appropriate Assessing Authority shall refund such excess of input tax credit only on proper verification and after obtaining confirmation of the facts from the Appropriate Assessing Authority having jurisdiction over the dealer from whom purchases of goods are effected.”.

8. *Insertion of new rule 9B.*— In the principal Rules, after rule 9A, the following rule shall be inserted, namely:—

“9B. *Excess of input tax credit exceeding tax liability.*— (1) A dealer whose input tax credit at the end of the last quarter of any year exceeds the tax liability for such return period, he shall transmit to the Appropriate Assessing Authority an application in Form XXXV through an electronic system by using a system code availed from the Appropriate Assessing Authority requesting to carry forward of the excess input tax credit to the subsequent period:

Provided that the dealer shall not be required to transmit such application if the excess input tax credit does not exceed rupees two lakhs.

(2) The printed copy of the application transmitted under sub-rule (1), shall be signed and verified by dealer setting forth all the particulars as stipulated in the said Form and submit the same to the Appropriate Assessing Authority within thirty days from the date of filing the data electronically, which shall be officially acknowledged:

Provided that the dealer shall not be required to submit the printed copy of such application if the same is transmitted through electronic system by using digital signature.

(3) The period for deciding the said application by the Appropriate Assessing Authority shall commence from the date of furnishing the printed and signed copy of the said application and in case where the application is transmitted electronically by using digital signature, from the date of such transmission.

(4) Upon receipt of the application under sub-rule (1), the Appropriate Assessing Authority shall verify the correctness of the claim for carry forward of input tax credit to the subsequent year and inform the

dealer about the amount that is allowed to be carried forward to the subsequent period:

Provided that before rejecting or reducing the amount in the claim for carry forward of input tax credit, the dealer shall be given an opportunity of being heard.”.

9. *Insertion of new rule 14A.*—In the principal Rules, after rule 14, the following rule shall be inserted, namely:—

“14A. *Registration to organize exhibition, etc., for sale of goods.*— (1) An application for registration under sub-section (9) of section 18 of the Act shall be made in Form VAT XXXVI alongwith all the documents mentioned therein. A declaration stating that the premises or space being let out by the owner or by person who for the time being is in charge of the management of the premises, stalls or space, shall be made in Form VAT XXXVII. The application and the declaration shall be made to the Commissioner at least fifteen days before the commencement of exhibition or event or programme. The provisions of sub-rule (4) of rule 14 shall, mutatis mutandis, apply for registration under this sub-rule.

(2) The tax as estimated as per rupees five hundred, per square meter, per day, of the area occupied for exhibition or event or programme shall be deposited in advance in the appropriate Government Treasury under challan in Form VAT V by the person intending to conduct exhibition or event or programme. The payment may be effected either by cash or through cyber-treasury so notified by the Government or through any other electronic system of payment.

(3) The application in Form VAT XXXVI shall be accompanied by the receipted copy of the challan in proof of payment of tax as specified in sub-rule (2) and also declaration in Form VAT XXXVII alongwith a copy of the agreement executed with the person whose premises or stalls or space is being taken on rent.

(4) For the purpose of prior permission of the Commissioner in terms of Explanation (2) to sub-section (9) of section 3 of the Act, a request shall be made to the Commissioner for the same.

(5) The Commissioner, on making such enquiries as he may think necessary and on being satisfied of the genuineness of the information furnished and on ascertaining that the estimated tax as specified in sub-rule (2) has been paid, shall issue permission in Form VAT XXXVIII, which shall be displayed at a conspicuous place where the exhibition or event or programme is conducted.

(6) The estimated tax deposited as per sub-rule (2) above shall be adjusted against the tax liability of the dealer and excess, if any, determined after verifying the documents/details furnished by the dealer, shall be refunded within fifteen working days from the date of filing of application for refund.

10. *Amendment of rule 15.*— In rule 15 of the principal Rules, in sub-rule (1), for the expression “Form VAT II”, the expression “Form VAT II, which shall be displayed at the place of business at a conspicuous place. The dealer shall also display thereto the name and type of business so also the name under which registration is obtained and/or trade name alongwith TIN, in three languages, namely, Konkani, English and Marathi” shall be substituted.

11. *Amendment of rule 16.*— In rule 16 of the principal Rules, in sub-rule (1), for the expression “at least one month prior to”, the expression “within sixty days after” shall be substituted.

12. *Amendment of rule 17.*— In rule 17 of the principal Rules, after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(6) The payment of penalty as stipulated in the proviso to sub-section (1) or (2) of section 55 shall be made by challan in Form VAT V.”.

13. *Amendment of rule 23.*— In rule 23 of the principal Rules,—

(i) in sub-rule (1), for the existing proviso, the following provisos shall be substituted, namely:—

“Provided that the Government may, by notification published in the Official Gazette, specify the dealers or class of dealers other than those who have opted for composition of tax under section 7 of the Act, who shall file a single annual return of their sales for the year, through electronic system, by using a system code availed from the Appropriate Assessing Authority, in Form VAT III within thirty days from the end of the year to which the return relates and the return so filed shall be deemed as filed in accordance with the provisions of sub-section (1) of section 24 of the Act:

Provided further that the Commissioner or the Government, as the case may be, may, for better compliance of the tax returns, by order, direct that the returns be accepted beyond said 30 days but not later than 60 days, from the end of quarter or year, as the case may be, without payment of penalty, in certain cases specified therein.”.

(ii) in sub-rule (6), for the expression “quarter or month” and “quarter or the month, as the case may be”, the expression “return period” shall be substituted.

14. *Amendment of rule 24.*— In rule 24 of the principal Rules, after sub-rule (4), the following sub-rules shall be inserted, namely:—

“(5) Any dealer desiring to apply for remission of penalty and/or interest payable/paid under sub-section (4) of section 25 of the Act, shall file his application before the Commissioner affixing court fee stamps of the value specified in rule 46. The application shall contain the grounds for remission of penalty and/or interest. It shall further be endorsed on the

application by the dealer that, to the best of his knowledge and belief the facts set out in the application for remission of penalty and/or interest and grounds for remission are true.

(6) The Commissioner shall, after considering all relevant material produced before him in this behalf and after affording the dealer a reasonable opportunity of being heard and for reasons to be recorded in writing, submit a proposal to the Government fixing the remission amount not exceeding fifty per cent of the penalty and/or interest payable or rejecting the request of the dealer, as the case may be. The order to that effect shall be passed only after obtaining Government approval.”.

15. *Amendment of rule 27.*— In rule 27 of the principal rules, for the existing sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) If a registered dealer furnishes the return in respect of any tax period, it shall be accepted as self-assessed subject to adjustment of any arithmetical mistake apparent on the face of the said return. The Assessing Authority shall not be required to give intimation to the dealer:

Provided that the Commissioner may, by order, specify the method for selection of assesseees for the purpose of detailed assessment upto 20% of the total number of such assessments/assesseees or upto such other percentage as may be notified by the Government.”.

16. *Insertion of new rule 28A.*— In the principal Rules, after rule 28, the following rule shall be inserted, namely:—

“28A. *Spot assessment.*— (1) If the Commissioner has reason to believe that a person being an unregistered casual trader and/or non-resident dealer is likely to evade the payment of tax due, he shall, after giving the person a reasonable opportunity of being heard, pass an order of assessment

in Form VAT X. The order imposing penalty and/or interest may be incorporated either in the order of assessment or a separate order may be issued for levy of such penalty and/or interest.

(2) The Commissioner shall serve upon the dealer a notice in Form VAT XI directing the dealer to pay the amount demanded within the time specified therein which may not exceed two working days from the service of such notice.

(3) When the copy of the challan acknowledging receipt of tax is furnished by the dealer or person from whom any amount is demanded under this rule, the Appropriate Assessing Authority shall cause to make necessary entries in the office record wherever necessary and shall place such copy of the challan in the respective case record of the dealer or other office record.

(4) The Commissioner may assess the dealer for part of a year for good and sufficient reason and shall record in writing the circumstances which necessitate such assessment at the time of assessment proceeding.”

17. *Amendment of rule 33.*— In rule 33 of the principle Rules, in sub-rule (2), for the expression “undisputed amount of tax or penalty or both”, the expression “undisputed amount of tax, interest, penalty and fifty percent of the disputed amount” shall be substituted.

18. *Insertion of new rule 41A.*— In the principal Rules, after rule 41, the following rule shall be inserted, namely:—

“41A. *Reference to Tax Recovery Officer.*— Notwithstanding anything contained in rule 41, the Appropriate Assessing Authority may refer any case of recovery of the amount due, to any officer not below the rank of Commercial Tax Officer authorised for the purpose by the

Commissioner and in the event of such reference, the authorised Officer shall proceed to recover such amount by following the procedure specified in the Fourth Schedule.”.

19. *Substitution of rule 42.*— In the principal Rules, for rule 42, the following rule shall be substituted, namely:—

“42. *Audit of Accounts.*— (1) The dealer liable to get his accounts audited as required under sub-section (1) of section 70 of the Act, shall transmit to the Appropriate Assessing Authority, the audited statement of accounts in Form VAT XV, using digital signature, on or before the last date of the tenth month immediately after the end of the relevant year, through electronic system by using a system code availed from the Appropriate Assessing Authority. The Audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as are required to be specified in such Form.

(2) Wherever, such audit report is not filed within the time specified in sub-rule (1), the dealer shall deposit the penalty as specified in sub-section (3) of section 70 of the Act and the receipted copy of the challan thereof shall be submitted to the Appropriate Assessing Authority.”.

20. *Insertion of new rule 42A.*— In the principal Rules, after rule 42, the following rule shall be inserted, namely:—

“42A. *Production of Final Accounts.*— (1) Every dealer liable to get his accounts audited under section 70 of the Act shall furnish to the Appropriate Assessing Authority, a copy of the audited Final Accounts within ten months of the financial year to which the audit report relates.

(2) A dealer not covered by sub-rule (1) shall furnish to the Appropriate Assessing Authority, a copy of the Final Accounts within a period of six months from the end of the financial year.

(3) In case dealer has a branch office in the State or has branch office outside the State or in any other case, has a part of the management outside the State, then, the final accounts as required under sub-rule (1) or sub-rule (2) shall be furnished by the dealer to Appropriate Assessing Authority in respect of its branch/es in the State.

(4) In case the dealer fails to furnish the final accounts as required by sub-rule (1) or sub-rule (2) or sub-rule (3), it shall be deemed as if no audit report in Form VAT XV or returns for the year, as the case may be, is/are filed by the dealer and the Appropriate Assessing Authority, upon recording reasons in writing, shall assess such dealer to the best of his judgment.”.

21. *Amendment of rule 44.*— In rule 44 of the principal Rules,—

(i) for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) No person shall, during the movement of goods in the course of inter-State trade or commerce, transport beyond a check-post any goods the sale of which is liable to tax under the Act except after filing declarations in Form VAT XX in triplicate and presenting it to the check-post officer:

Provided that no declaration in Form VAT XX be filed if the value of the taxable goods transported in a vehicle does not exceed rupees ten thousand.”;

(ii) for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) When the owner or person in charge of the vehicle carries with him a Sale Bill or Tax Invoice or invoice covering all the goods being carried in the said vehicle at that point in time, bearing the full name, address and TIN of the purchaser as well as the seller, he shall not be required to file the form specified under sub-rule (2) provided that a copy

or photocopy of the bill or tax invoice is submitted at the check-post and an endorsement to that effect is obtained on above mentioned documents:

Provided that no such bill or tax invoice be filed if the value of the taxable goods transported in a vehicle does not exceed rupees ten thousand.”;

(iii) in sub-rule (4), the following proviso shall be inserted, namely:—

“Provided that the owner or person transporting the goods in contravention of sub-rule (2) or sub-rule (3) shall be deemed to have committed a breach of these Rules and shall be punishable with fine which may extend to twice the amount of tax leviable on such goods.”.

22. *Insertion of new rules 44A and 44B.*— In the principal Rules, after rule 44, the following rules shall be inserted, namely:—

“44A. *Procedure for confiscation of goods and vehicles.*— (1) The officer mentioned under sub-section (4) or sub-section (9) of section 75 of the Act shall issue a notice not later than 5 days from the date of seizure of the goods and/or of confiscating the vehicle or carrier.

(2) The officer mentioned in sub-section (4) or (9) of section 75 may estimate the value of the goods on the basis of the market value of the goods, on the day of confiscation and also the value of the vehicle or carrier on the basis of a valuation certificate issued by an engineer of any Department of the Government, not below the rank of an Assistant Engineer qualified to assess the value of vehicle or carrier. For this purpose, the said officer may make a request in writing to such Engineer who shall issue the valuation certificate not later than five days from the date of receipt of such request.

44B. *Mode of disposal of seized properties.*— (1) An Officer seizing the



goods under sub-section (4) or sub-section (9) of section 75 of the Act shall cause to be published on the notice board of his office, a notice under his signature specifying the details of goods seized and vehicle/carrier confiscated and intended for sale by auction, the reserve price of the goods, the place, day and hour at which the seized goods/vehicle or carrier will be sold by auction and earnest money deposit payable and shall display copies of such list and such notice in more than one public place in or around the place in which the goods were found and seized.

(2) No sale by auction shall take place before the expiry of a period of fifteen days from the date on which the notice is affixed.

(3) The Officer who seized the goods or any other Officer authorized in this behalf by the Commissioner shall conduct the auction in person and as far as possible the goods shall be made available at the place of auction.

(4) At the appointed time the goods shall be put in one or more lots as the officer conducting the auction may consider advisable and shall be knocked down in favour of the highest bidder subject to confirmation of sale by auction by the Commissioner.

(5) The auction purchaser shall pay the sale value of the goods including Value Added Tax applicable, by depositing the same in the Government Treasury within three working days after the sale and he shall not be permitted to carry away the goods unless the amounts are paid in full. If the auctioned sum is not deposited within three working days, the earnest money deposit shall be confiscated and the goods shall be re-auctioned as per the schedule determined by the officer concerned.

(6) Notwithstanding anything contained in the foregoing sub-rules, if the goods seized are of a perishable nature or subject to speedy and natural decay or when the expenses of keeping them in custody are

likely to exceed their value, the officer, upon recording reasons in writing for doing so, shall sell the goods immediately. All such actions shall be reported to the Commissioner within 24 hours immediately after such seizure.

(7) Where the appellate or revisional authority orders any refund of the sale proceeds of the goods seized and sold in auction, the same shall be made after deducting any tax to be collected and remitted to Government in accordance with the provisions of the Act and any other charges incurred in connection with the auction sale.”.

23. *Substitution of rule 46.*— In the principal Rules, for rule 46, the following rule shall be substituted, namely:—

“46. PAYMENT OF FEES.— The following fees shall be payable in court fee stamps:—

- |  |           |
|--|-----------|
| (i) on memorandum of appeal against order of assessment/ /re-assessment with or without penalty, or of penalty or of forfeiture..... | Rs. 400/- |
| (ii) on an application for clarification to the Commissioner under sub-section (3) of section 69.....                                | Rs. 200/- |
| (iii) on any other application or petition for relief to any authority under the Act or Rules.....                                   | Rs. 40/-  |
| (iv) on application for grant of certified copies of any document other than those specified in the rules (per copy).....            | Rs. 40/-  |
| (v) on memorandum of appeal to the Tribunal.....   | Rs. 500/- |
| (vi) on application for grant of amendments to registration certificates.....  | Rs. 200/- |
| (vii) Letter of authority for representation before any  |           |

- authority under the Act and Rules..... Rs. 20/-
- (viii) Application raising objection as to jurisdiction of any officer or person..... Rs. 200/-
- (ix) on application to the Commissioner for composition of tax. .... Rs. 500/-
- (x) on application to the Commissioner for renewal of certificate of composition.... Rs. 500/-
- (xi) on application to the Commissioner, under rule 24(5) for remission of penalty and/or interest..... Rs. 500/-
- (xii) on application to the Commissioner, under rule 55 for compounding of offence ..... Rs. 500/-

24. *Amendment of rule 52.*— In rule 52 of the principal Rules, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) For implementing the provisions of the Act and these rules, the State shall be divided into the following (twelve) wards comprising of the areas of taluka stated against each of them

- (i) Panaji ward - Taluka of Tiswadi
- (ii) Mapusa Ward - Taluka of Bardez
- (iii) Margao Ward - Taluka of Salcete
- (iv) Vasco-da-Gama Ward - Taluka of Mormugao
- (v) Ponda Ward - Taluka of Ponda
- (vi) Curcholem Ward - Taluka of Quepem
- (vii) Bicholim Ward - Taluka of Bicholim
- (viii) Valpoi Ward - Taluka of Satari
- (ix) Pernem Ward - Taluka of Pernem
- (x) Canacona Ward - Taluka of Canacona
- (xi) Sanguem Ward - Taluka of Sanguem
- (xii) Dharbandora Ward - Taluka of Dharbandora

Note: Till independent sub-offices are set up for the wards as specified at serial

numbers (viii) to (xi), the offices at Bicholim Ward, Mapusa Ward, Margao Ward and Curcholem Ward shall have jurisdiction over the areas of Valpoi Ward, Pernem Ward, Canacona Ward and Sanguem Ward, respectively and till independent sub-office is set up for the ward as specified at serial number (xii) above, the offices at Curcholem Ward and Ponda Ward shall have jurisdiction over Dharbandora Ward.”.

25. *Amendment of First Schedule.*— In the First Schedule appended to the principal Rules,—

(i) for the entry against serial number (1), the following entry shall be substituted, namely:—

“(1) Sec. 18, 19 and 28	Registration/ /amendment/ suspension and cancellation of certificate of registration.	Appropriate Assessing Authority	“;
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(ii) for the entry against serial number (2), the following entry shall be substituted, namely:—

“(2) Sec. 29, 30, 31, 32 and 32A	To make an assessment/ /re-assessment/ /provisional assessment/ /protective assessment/ /on the spot assessment and impose penalty, levy of interest	—do—	“;
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(iii) after entry at serial number (5), the following entries shall be inserted, namely:—

“(5A) Sec. 7(3)	To permit the dealer to avail composition of tax after levy of penalty.	Additional Commissioner of Commercial Taxes	
(5B) Sec. 31A	To assess the dealer beyond the limitation period	Assistant Commissioner of Commercial Taxes	.”.

26. *Amendment of Second Schedule.*— In the second Schedule appended to the principal Rules,—

(i) against serial number (i), in column (3), for the letters and figures “Rs. 1000/-”, the letters and figures “Rs. 2000/-” shall be substituted;

(ii) against serial number (ii), in column (3), for the letters and figures “Rs. 3000/-”, the letters and figures “Rs. 5000/-” shall be substituted;

(iii) against serial number (iii), in column (3), for the letters and figures “Rs. 5000/-”, the letters and figures “Rs. 8000/-” shall be substituted;

(iv) against serial number (iv), in column (3), for the letters and figures “Rs. 10000/-”, the letters and figures “Rs. 15000/-” shall be substituted;

(v) against serial number (v), in column (3), for the letters and figures “Rs. 2000/-”, the letters and figures “Rs. 3000/-” shall be substituted.

27. *Insertion of Fourth Schedule.*— In the principal Rules, after the Third Schedule, the following Schedule shall be inserted, namely:—

“FOURTH SCHEDULE

(See rule 41A)

PROCEDURE FOR RECOVERY OF TAX/  
/PENALTY/INTEREST, ETC.

(If recovery proceeding is conducted by any officer not below the rank of Commercial Tax Officer authorised for the purpose)

**General Provisions**

1. *Definitions.*— In this Schedule, unless the context otherwise requires,—

(a) “certificate” means a certificate received under paragraph 2 of this Schedule by any officer not below the rank of Commercial Tax Officer authorised by the Commissioner of Commercial Tax for the purpose;

(b) “defaulter” means the dealer or any other person mentioned in the certificate;

(c) “execution” in relation to a certificate, means recovery of arrears in pursuance of the certificate;

(d) “movable property” includes growing crops;

(e) “share in a corporation” includes stock, debentures or bonds; and

(f) “Tax Recovery Officer” means any officer not below the rank of Commercial Tax Officer or any other officer authorised by the Commissioner for the purpose.

2. *Issue of Certificate.*— (1) Where a dealer or any other person is in default or is deemed to be in default in making a payment of tax or any other amount due under the Act, the Assessing Authority may forward to the Tax Recovery Officer a certificate containing such particulars as may be laid down under his signature specifying the amount of tax and any other amount due from the dealer or any other person and the Tax Recovery Officer on receipt of such certificate, shall proceed to recover from such a dealer or any other person the amount specified therein in accordance with the provisions of this Schedule.

(2) The Assessing Authority may issue a certificate under sub-paragraph (1), notwithstanding that proceedings for recovery of the amount by any other mode has been taken.

3. *Issue of Notice.*— When a certificate has been received by the Tax Recovery Officer from the Assessing Authority for the recovery of arrears, the Tax Recovery Officer shall cause to be served upon the defaulter a notice requiring the defaulter to pay the amount specified in the certificate within fifteen days from the date of service of the notice and intimating that in default, steps would be taken to realize the amount under this Schedule.

4. *When Certificate may be executed.*— No step in execution of a certificate shall be taken until the period of fifteen days has elapsed since the date of the service of the notice served under paragraph 3:

Provided that if the Tax Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable properties as would be liable to attachment or distraint in execution of a decree of a civil court and that the realization of the amount of the certificate would in consequence be

delayed or obstructed, he may at any time for reasons to be recorded in writing, attach or distraint the whole or any part of such property:

Provided further that, if that defaulter whose property has been so attached or distrained, furnishes security to the satisfaction of the Tax Recovery Officer, such attachment or distraint shall be cancelled from the date on which such security is accepted by the Tax Recovery Officer.

5. *Mode of recovery.*— If the amount mentioned in the notice is not paid within the time specified therein or within such further time as the Tax Recovery Officer may grant in his discretion, the Tax Recovery Officer shall proceed to realize the amount by one or more of the following modes,—

(a) by attachment or distraint and sale of the defaulter's movable property, and

(b) by attachment and sale of the defaulter's immovable property.

6. *Interest, costs and charges recoverable.*— There shall be recoverable in the proceedings in execution of every certificate,—

(a) interest at the rate of twenty-four percent per annum from the day commencing after the end of the period specified in paragraph 3.

(b) all charges incurred in respect of -

(i) the service of notice upon the defaulter to pay the arrears and of warrants and other processes; and

(ii) all other proceedings taken for realizing the arrears.

7. *Purchaser's title.*— (1) Where the property is sold in execution of a certificate, there shall vest in the purchaser merely the right, title and interest of the defaulter at the time of the sale, even though the property itself be specified.

(2) Where immovable property is sold in execution of a certificate, and such sale has become absolute, the purchaser's right, title and interest, shall be deemed to have vested in him from the time when the property is sold, and not from the time when the sale becomes absolute.

8. *Suit against purchaser not maintainable on ground of purchase being made on behalf of plaintiff.*— (1) No suit shall be maintained against any person claiming title under a purchase

certified by the Tax Recovery Officer in the manner laid down in this Schedule on the ground that the purchase was made on behalf of the plaintiff or on behalf of some one through whom the plaintiff claims.

(2) Nothing in this paragraph shall bar a suit to obtain a declaration that the name of any purchaser certified as aforesaid was inserted in the certificate fraudulently or without the consent of the real purchaser, or interferes with the right of a third person to proceed against that property, though ostensibly sold to the certified purchaser, on the ground that it is liable to satisfy a claim of such third person against the real owner.

9. *Disposal of proceeds of executions.*— (1) Whenever assets are realized, by sale or otherwise in execution of a certificate, they shall be disposed of in the following manner,—

(a) there shall first be paid to the Assessing Authority the costs incurred by him;

(b) there shall, in the next place, be paid to the Assessing Authority the amount due under the certificate in execution of which the assets were realized;

(c) if there remains a balance after these sums have been paid, there shall be paid to the Assessing Authority therefrom any other amount recoverable under the procedure provided by the Act and these paragraphs which may be due upon the date upon which the assets were realized; and

(d) the balance if any, remaining after the payment of the amount (if any) referred to in clause (c), shall be paid to the defaulter.

(2) If the defaulter disputes any claim made by the Assessing Authority to receive any amount referred to in clause (c), the Tax Recovery Officer shall determine the dispute.

10. *General bar to jurisdiction of Civil Court, save where fraud alleged.*— Except as otherwise expressly provided in the Act and these paragraphs, every question arising between the assessing authority and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a certificate or relating to the confirmation or setting aside of a sale held in execution of such certificates shall be determined, not by suit, but by the order of Tax

Recovery Officer before whom such question arises:

Provided that, a suit may be brought in a civil court in respect of any such question upon the ground of fraud.

11. *Property exempt from attachment.*— (1) All such property as is by the Code of Civil Procedure, 1908 (Central Act 5 of 1908) exempted from attachment and sale in execution of a decree of a civil court, shall be exempt from attachment or distraint and sale under this Schedule.

(2) The Tax Recovery Officer's decision as to what property is so entitled to exemption shall be conclusive.

12. *Investigation by Tax Recovery Officer.*— (1) Where any claim is preferred to or any objection is made to the attachment, distraint or sale of, any property in execution of a certificate, on the ground that such property is not liable to such attachment, distraint or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made where the Tax Recovery Officer considers that the claim or objection was designedly or unnecessarily delayed.

(2) Where the property to which the claim or objection applied has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise, as the Tax Recovery Officer shall deem fit.

(3) The claimant or objector must adduce evidence to show that,—

(a) in the case of immovable property, at the date of the service of the notice issued under this Schedule to pay the arrears; or

(b) in the case of movable property, at the date of the distraint or attachment, he had some interest in, or was possessed of, the property in question.

(4) Where, upon the said investigation, the Tax Recovery Officer is satisfied that, for the reason stated in the claim or objection such property was not, at the said date, in the possession of the defaulter or of some person in

trust for him or that, being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other persons, or partly on his own account and for some other person, or partly on his own account and partly on account of some other person, the Tax Recovery Officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from distraint or attachment or sale.

(5) Where the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him or in the occupancy of a tenant or other person paying rent to him, the Tax Recovery Officer shall disallow the claim.

(6) Where a claim or an objection is preferred, the party against whom an order is made may institute a suit in a civil court to establish the right which he claims to the property in dispute, but subject to the result of such suit (if any), the order of the Tax Recovery Officer shall be conclusive.

13. *Removal of attachment or distraint on satisfaction or cancellation of certificate.*—

Where,—

(a) the amount due, with costs and all charges and expenses resulting from the attachment or distraint of any property or incurred in order to hold a sale, are paid to the Tax Recovery Officer, or

(b) the certificate is cancelled, the attachment or distraint shall be deemed to be withdrawn and in the case of immovable property, the withdrawn shall, if the defaulter so desires, be proclaimed at his expense and copy of the proclamation shall be affixed in the manner provided by this Schedule for a proclamation of sale of immovable property.

14. *Officer entitled to attach, distraint and sale.*— The attachment or distraint and sale of movable property and the attachment and sale of immovable property shall be made by the Tax Recovery Officer.

15. *Defaulting purchaser answerable for loss on resale.*— Any deficiency of price which may

happen on a resale by reason of the purchaser's default and all expenses attending such resale, shall be certified by the Tax Recovery Officer and shall, at the instance of either the Assessing Authority or the defaulter, be recoverable from the defaulting purchaser under the procedure provided by this Schedule:

Provided that no such application shall be entertained unless filed within fifteen days from the date of resale.

16. *Adjournment or stoppage of sale.*— (1) The Tax Recovery Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour.

(2) Where a sale of immovable property is adjourned under sub-paragraph (1) for a longer period than one calendar month, a fresh proclamation of the sale under this Schedule shall be made unless the defaulter consents to waive it.

(3) Every sale shall be stopped if, before the lot is knocked down, the arrears and cost (including the costs of the sale), are tendered to the Tax Recovery Officer.

17. *Private alienation to be void in certain cases.*— (1) Where a notice has been served on a defaulter under paragraph 3, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Tax Recovery Officer, nor shall any civil court issue any process against such property in execution of a decree for the payment of money.

(2) Where an attachment has been made under this Schedule, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against all claims enforceable under the attachment.

18. *Prohibition against bidding or purchase by Officer.*— No Officer or other person having any duty to perform in connection with any sale under this Schedule shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

19. *Prohibition against sale on holiday.*— No sale under this Schedule shall take place on a Sunday

or other general holidays recognised by the Government to be a local holiday for the area in which the sale is to take place.

20. *Assistance by police.*— The Tax Recovery Officer may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties and the authority to whom such application is made shall depute sufficient number of police officers for furnishing such assistance.

21. *Warrant.*— When any movable property is to be attached or distrained, the Tax Recovery Officer shall prepare a warrant under his signature specifying the name of the defaulter and the amount to be realized and cause a copy of the warrant to be served on the defaulter.

22. *Attachment.*— If, after service of the copy of the warrant, the amount is not paid forthwith, the Tax Recovery Officer shall proceed to attach or distrain the movable property of the defaulter.

23. *Property in defaulter's possession.*— Where the property proceeded against is movable property (other than agricultural produce), in the possession of the defaulter, it shall be distrained by actual seizure, and the officer shall keep the property in his own custody or the custody of one of his subordinates and shall be responsible for due custody thereof:

Provided that when the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody is likely to exceed to value, the officers may sell it at once.

24. *Agricultural produce.*— Where the property proceeded against is agricultural produce, it shall be attached by affixing a copy of the warrant,—

(a) where such produce is growing crop, on the land on which such crop has grown, or

(b) where such produce has been cut or gathered on the threshing floor or place for threading out grain or the like, or fodder-stall, on or in which it is deposited, and another copy on the outer door or on some other conspicuous part of the house in which the defaulter ordinarily resides, or on the outer door or on some other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided or carried on business or personally

worked for gain. The produce shall, thereupon, be deemed to have passed into the possession of the Tax Recovery Officer.

25. *Provisions as to agricultural produce under attachment.*— (1) Where agricultural produce is distrained, the Tax Recovery Officer shall make such arrangements for the custody, watching, tending, cutting and gathering thereof as he may deem sufficient.

(2) Subject to such conditions as may be imposed by the Tax Recovery Officer in this behalf, either in the order of attachment or in any subsequent order, the defaulter may tend, cut, gather and store the produce and do any other act necessary for maturing or preserving it and, if the defaulter fails to do all or any of such acts any person appointed by the Tax Recovery Officer in this behalf may, subject to the like conditions, do all or any of such acts, and the costs incurred by such person shall be recoverable from the defaulter as if they were included in the certificate.

(3) Agricultural produce attached as a growing crop shall not be deemed to have ceased to be under attachment or to require re-attachment merely because it has been severed from the soil.

(4) Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Tax Recovery Officer may, suspend the execution of the order for such time as he thinks fit, and may, in his discretion, make a further order prohibiting the removal of the crop pending execution of the order of attachment.

(5) A growing crop which from its nature does not admit of being stored, shall not be attached under this paragraph at any time less than twenty days before the time at which it is likely to be fit to be cut or gather.

26. *Debts and shares, etc.*— (1) In the case of,—

(a) a debt not secured by a negotiable instrument,

(b) a share in a corporation, or

(c) other movable property not in the possession of the defaulter except property deposited in or in the custody of, any court, it shall be attached and the attachment shall be made by a written order prohibiting,—

(i) in the case of debt, the creditor from recovering the debt, and the debtor from making payment thereof until the further order of the Tax Recovery Officer;

(ii) in the case of a share, the person in whose name the share may be standing, from transferring the same or receiving any dividend thereon;

(iii) in the case of any other movable property (except as aforesaid), the person in possession of the same from giving it over to the defaulter.

(2) A copy of such order shall be affixed at some conspicuous part of the office of the Tax Recovery Officer, and another copy shall be sent in the case of the debt to the debtor or in the case of the share, to the proper officer of the corporation and in the case of the other movable property (except as aforesaid), to the person in possession of the same.

(3) A debtor prohibited under clause (1) of sub-paragraph (1) may pay the amount of his debt to the Tax Recovery Officer and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

27. *Attachment of decrees.*— (1) Where the property proceeded against is a decree of a civil court for the payment of money or for sale in enforcement of a mortgage or charge, it shall be attached and attachment shall be made by the issue to the civil court of a notice requesting the civil court to stay the execution of the decree unless and until—

(i) the Tax Recovery Officer cancels the notice, or

(ii) the Assessing Authority or the defaulter applies to the court receiving such notice to execute the decree.

(2) Where a civil court receives an application under clause (ii) of sub-paragraph (1), it shall, on the application of the Assessing Authority or the defaulter and subject to the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), proceed to execute the attached decree, and apply the net proceeds in satisfaction of the certificate.

(3) The Assessing Authority shall be deemed to be the representative of the holder of the attached decree and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

28. *Share in movable property.*— Where the property proceeded against consists of the share or interest of the defaulter in movable property belonging to him and another as co-owner, it shall be attached and the attachment shall be made by a notice to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

29. *Attachment of negotiable instrument.*— Where the property is a negotiable instrument not deposited in a court nor in the custody of a public officer, it shall be distrained by the Tax Recovery Officer.

30. *Attachment of property in custody of Courts or Public officer.*— Where the property proceeded against is in the custody of any court or public officer, it shall be attached and the attachment shall be made by a notice to such court or officer requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Tax Recovery Officer by whom the notice is issued:

Provided that, where such property is in the custody of a court, any question of title or arising between the Assessing Authority and any other person, not being defaulter, claiming to be interested in such property by virtue of assignment, attachment or otherwise, shall be determined by such court.

31. *Attachment of partnership property.*— Where the property proceeded against consists of an interest of the defaulter being a partner, in the partnership property, the Tax Recovery Officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate; and may by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing and of any other money which may become due to him in respect of the partnership, and direct that any audit account or enquiries, if any, be effected and make an order for the sale of such interest or such other order as the circumstances of the case may require.

32. *Value of property.*— In the case of distraint, the seizure shall not be excessive, that is to say, the property seized shall be as nearly as possible proportionate to the amount specified in the warrant.

33. *Inventory.*— In the case of distraint of movable property by actual seizure, of the Tax Recovery Officer shall, after seizure of the property, prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and a copy of the inventory shall be delivered to the defaulter.

34. *Seizure between sun-rise and sun-set.*— Attachment by seizure shall be made after sun-rise and before sun-set and not otherwise.

35. *Power to break open door, etc.*— The Tax Recovery Officer may break open any inner or outer door of any building and enter any building in order to seize any movable property if he has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and he has notified his authority and intention of breaking open if admission is not given. He shall, however give all reasonable opportunity to women to withdraw.

36. *Sale.*— The Tax Recovery Officer may direct that any movable property attached or distrained under this Schedule or such portion thereof as may be necessary to satisfy the certificate, shall be sold.

37. *Issue of proclamation.*— When any sale of movable property is ordered by the Tax Recovery Officer, the Tax Recovery Officer shall issue a proclamation in the language of the District, of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.

38. *Proclamation how made.*— (1) Such proclamation shall be made by beat of drum or other customary mode.—

(a) in the case of property distrained.—

(i) in the village in which the property was seized or if the property was seized in a town or city, then in the locality in which it was seized; and

(ii) at such other places as the Tax Recovery Officer may direct;

(b) in the case of property attached otherwise than by distraint, in such places, if any, as the Tax Recovery Officer may direct.

(2) A copy of the proclamation shall also be affixed in a conspicuous part of the office of the Tax Recovery Officer.



39. *Sale after fifteen days.*— Except where the property is subject to speedy and natural decay or when the expenses of keeping it in custody is likely to exceed its value, no sale of movable property under this Schedule shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days calculated from the date on which a copy of the sale proclamation was affixed in the office of the Tax Recovery Officer.

40. *Sale of Agricultural produce.*— (1) Where the property to be sold is agricultural produce, the sale shall be held,—

(a) if such produce is a growing crop, on or near the land on which such crop has grown, or

(b) if such produce has been cut or gathered at or near the threshing floor or place of threading out grain or the like, or fodder stock, on or in which it is deposited:

Provided that the Tax Recovery Officer may direct the sale to be held at the nearest place of public resort, if he is of the opinion that the produce is thereby likely to sell to greater advantage:—

(2) Where, on the produce being put up for sale,—

(a) a fair price, in the estimation of the Tax Recovery Officer is not offered for it, and

(b) the owner of the produce, or a person authorized to act on his behalf, applies to have the sale postponed till the next day or, if a market is held at the place of sale, the next market day, the sale shall be postponed accordingly, and shall be than completed, at whatever price may be offered for the produce.

41. *Special provisions relating to growing crops.*— (1) Where the property to be sold is a growing crop and the crop from its nature admits of being stoned but has not yet been stored the day of the sale shall be so fixed as to admit of the crops being made ready for storing before the arrival of such day, and the sale shall not be held until the crop has been cut or gathered and is ready for storing.

(2) Where the crop from its nature does not admit of being stored or can be sold to a greater advantage in an unripe stage (e.g. as green wheat), it may be sold before it is cut and gathered, and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending or cutting or gathering the crop.

42. *Sale to be by auction.*— The property shall be sold by public auction in one or more lots as the Tax Recovery Officer may consider advisable and if the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the lots.

43. *Sale by public auction.*— (1) Where movable property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the Tax Recovery Officer directs and in default of payment, the property shall forthwith be resold.

(2) On payment of the purchase money, the Tax Recovery Officer shall grant of certificate specifying the property purchased, the price paid and the name of the purchaser and the sale shall become absolute.

(3) Where the movable property to be sold is a share in goods belonging to the defaulter and a co-owner, and two or more persons, of whom one is such co-owner, respectively bid the same for such property or for any lot, the bidding shall be deemed to be the bidding of the co-owner.

44. *Irregularity not to vitiate sale but any person injured may sue.*— No irregularity in publishing or conducting the sale of movable property shall vitiate the sale, but any person sustaining substantial injury by reason of such irregularity at the hand of any other person may institute a suit in a civil court against him for compensation, or (if such other person is the purchaser), for the recovery of the specifying property and for compensation in default of such recovery.

45. *Negotiable instruments and shares in corporation.*— Notwithstanding anything contained in this Schedule, where the property to be is a negotiable instrument or a share in a corporation, the Tax Recovery Officer may, instead of selling it by public auction, sell such instrument of share through a broker.

46. *Order for payment of coin or currency notes to the Tax Recovery Officer.*— Where the property attached or distrained is current coin or currency notes, the Tax Recovery Officer may, at any time, during the continuance of the attachment of distraint, direct that such coin or notes, as may be sufficient to satisfy the certificate, be paid over to the Assessing Authority.

**Attachment and sale of Immovable Property**

47. *Attachment.*— Attachment of the immovable property of the defaulter shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and prohibiting all persons from taking any benefit under transfer or charge.

48. *Service of notice of attachment.*— A copy of the order of attachment shall be served on the defaulter.

49. *Proclamation of attachment.*— The order of attachment shall be proclamation at some place on or adjacent to the property attached by beat of drum or other customary mode and a copy of the order shall be affixed at a conspicuous part of the property and on the notice board of the office of the Tax Recovery Officer.

50. *Attachment to relate back from the date of service of notice.*— Where any immovable property is attached under this Schedule, the attachment shall relate back to and take effect from the date on which the notice to pay the arrears, issued under this Schedule, was served upon the defaulter.

51. *Sale and proclamation of sale.*— (1) The Tax Recovery Officer may direct that any immovable property which has been attached or such portion thereof as may be deemed necessary to satisfy the certificate, shall be sold.

(2) Where any immovable property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation of the intended sales to be made in the language of the district.

52. *Contents of proclamation.*— A proclamation of sale of immovable property shall be drawn after notice to the defaulter, and shall state the time and place of sale and shall specify as accurately as possible,—

(a) the property to be sold;

(b) the revenue, if any, assessed upon the property or any part thereof;

(c) the amount for the recovery of which the sale is ordered, and

(d) any other thing which the Tax Recovery Officer considers it material for a purchase to know, in order to judge the nature and value of property.

53. *Mode of making proclamation.*— (1) Every proclamation for the sale of immovable

property shall be made at some place on or near such property by beat of drum or other customary mode and a copy of the proclamation shall be affixed at a conspicuous part of the property and also upon a conspicuous part of the office of the Tax Recovery Officer.

(2) Where the Tax Recovery Officer so directs, such proclamation shall also be published in the Official Gazette or a local newspaper, or in both; and the cost of such publication shall be deemed to be costs of the sale.

(3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Tax Recovery Officer, otherwise be given.

54. *Time of sale.*— No sale of immovable property under this Schedule shall, without the current in writing of the defaulter, take place until after the expiration of at least thirty days calculated from the date on which a copy of the proclamation of the sale has been affixed on the property or in the office of the Tax Recovery Officer, whichever is later.

55. *Sale to be by auction.*— The sale shall be by public auction to the highest bidder and shall be subject to confirmation by the Tax Recovery Officer.

56. *Deposit by purchaser and resale in default.*— (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per-cent of the amount of his purchase money, to the Tax Recovery Officer and in default of such deposit, the property shall forthwith be resold.

(2) The full amount of purchase money payable shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day from the date of the sale of the property.

57. *Procedure in default of payment.*— In default of payment within the period mentioned in the preceding paragraph, the deposit may, if the Tax Recovery Officer thinks fit, after defraying expenses of the sale, be forfeited to the Government and the property shall be resold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

58. *Authority to bid.*— All persons bidding at the sale shall be required to declare whether they are bidding on their own behalf or on behalf of their principals. In the latter case, they shall be required to deposit their authority, and in default, their bids shall be rejected.

59. *Application to set aside sale of immovable property on deposit.*— (1) Where immovable property as been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale, may at any time within thirty days from date of the sale, apply to the Tax Recovery Officer to set aside the sale, on his depositing,—

(a) for payment to the Assessing Authority, the amount specified in the proclamation of sale for the recovery of which the sale was ordered, with interest thereon at the rate of eighteen percent per annum calculated from the date of proclamation of sale to the date when the deposit is made; and

(b) for payment to the purchaser, as penalty, a sum equal to five percent, of the purchase money but not less than one rupee.

(2) Where a person makes an application under paragraph 60 for setting aside the sale of his immovable property, he shall not, unless he withdraws the application, be entitled to make or prosecute an application under this paragraph.

60. *Application to set aside sale of immovable property on ground of non-service of notice of irregularity.*— Where immovable property has been sold in execution of a certificate, the Assessing Authority, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by this Schedule or on the ground of a material irregularity in publishing or conducting the sale:

Provided that,—

(a) no sale shall be set aside on any such ground unless the Tax Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of the non-service or irregularity; and

(b) an application made by a defaulter under this paragraph shall be disallowed unless the

applicant deposits the amount recoverable from him in execution of the certificate.

61. *Setting aside sale where defaulter has no saleable interest.*— At any time within thirty days of the sale, the purchaser may apply to the Tax Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

62. *Confirmation of sale.*— (1) Where no application is made for setting aside the sale under the foregoing paragraphs or where such an application is made and disallowed by the Tax Recovery Officer, Tax Recovery Officer shall (if the full amount of the purchase money has been paid), make an order confirming the sale; and thereupon the sale shall become absolute.

(2) Where such application is made and allowed and where in the case of an application made to set aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting aside the sale:

Provided that no order shall be made unless notice of the application has been given to the persons affected thereby.

63. *Return of purchase money in certain cases.*— When a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, and such interest as the Tax Recovery Officer may allow shall be paid to the purchaser.

64. *Sale Certificate.*— (1) Where a sale of immovable property has become absolute, the Tax Recovery Officer shall grant a certificate specifying the property sold, and the name of the person who at the time of sale is declared to be the purchaser.

(2) Such certificate shall state the date on which the sale become absolute.

65. *Postponement of sale to enable defaulter to raise amount due under certificate.*— (1) Where an order for the sale of immovable property has been made, if the defaulter can satisfy the Tax Recovery Officer that there is reason to believe that the amount of the certificate may be raised by the mortgage or lease or private sale of such



(4) Turnover, taxable turnover of sales and computation of output tax.	Amount
A. Total turnover of sale received/receivable in respect of goods sold including value of goods transferred out of state otherwise than by way of sale. (Details as per Annexure A)	_____
B. Deductions (from the above sale)	
(1) Sales of exempted goods under rule 4(1)(b)	_____
(2) Sales on which no tax is leviable under rule 4(1)(a)	_____
(3) Sales in the course of inter-state trade under rule 4(1)(c)	_____
(4) Sales in the course of import into or export out of India under rule 4(1)(c)	_____
(5) Value of goods transferred or dispatched out of the state otherwise than by way of sales. (stock transferred) under rule 4(1)(e)	_____
(6) Value of goods sent for sale to local agents under rule 4(1)(f).	_____
(7) The amount of sale of goods returned within the prescribed time i.e. six months under rule 4(1)(d)	_____
(8) Sum allowed as cash discount in the bill/tax invoice if it is included in the above sale under section 2(ad).	_____
Total of (1) to (8)	_____
C. Taxable Turnover of sales (A – B)	_____

## (5) A. Rate wise bifurcation of sales and output tax

	Value	Tax
1. Sales taxable @ 1%		
2. Sales taxable @ 5%		
3. Sales taxable @ 12.5%		
4. Sales of goods specified in Schedule 'C' (give rate wise)		
	_____	_____
B. Total	_____	_____
C. Sale of capital goods and industrial inputs claimed under entry (23) and (53) respe. of Schedule 'B' and included in taxable @ 5% sales shown above.	<u>Amount of sales @5%</u>	
	Capital Goods Rs.	Industrial inputs Rs.

(Please enclose separate statement of sales alongwith respective declaration in Form VAT XXX and Form VAT XXXIII)

## (6) Turnover of purchases

	Exempted	Taxable (@1%)	Taxable (@5%)	Taxable (@12.5%)	others ( )
(i) Imports from out of India.	_____	_____	_____	_____	_____
(ii) Interstate purchases	_____	_____	_____	_____	_____
(iii) Consignment transfers	_____	_____	_____	_____	_____
(iv) Local purchases from registered dealers					
a) Against tax invoices	_____	_____	_____	_____	_____
b) Against restricted tax invoice	_____	_____	_____	_____	_____

- (v) Local purchases from composition dealers and unregistered dealers \_\_\_\_\_
- (vi) Others \_\_\_\_\_

Total turnover of purchases .....  
(Details as per Annexure B .....

(Please enclose separate statement of purchases, if any made against declaration Form VAT XXX or Form VAT XXXIII)

(7) Input Tax Credit

(a) Total admissible input tax on purchases covered under item 6(iv) above. \_\_\_\_\_

(b) Add:-

(i) ITC admissible on account of opening stock held on appointed date/  
/date of registration \_\_\_\_\_

(ii) ITC admissible on capital goods \_\_\_\_\_

(iii) ITC carried over from previous tax period \_\_\_\_\_

(iv) Entry tax paid, if any (photocopy of challans to be enclosed) \_\_\_\_\_

(v) 75% of net tax liability under the Net Present Value Compulsory  
Payment Scheme 2005. \_\_\_\_\_

Total of b(1) to b(5) \_\_\_\_\_

Total ITC of 7(a) & (b) \_\_\_\_\_

(c) Reverse credit on account of :-

(i) Goods (purchases) returned within the prescribed time \_\_\_\_\_

(ii) On stock transfer (5%)-Section 6(3) \_\_\_\_\_

(iii) Apportionment for manufacturing of exempt goods \_\_\_\_\_

(iv) Any of the contingencies covered under sub-section (2), (3) &  
(5) & (6) of Section 9. \_\_\_\_\_

(v) Others (please specify) \_\_\_\_\_  
Total reduction [C(i) to C(v)] \_\_\_\_\_

(8) Total input tax credit [7 (a) & 7(b)-7(c)] \_\_\_\_\_

(9) Amount of tax payable/refundable/carried forward (5B-8) \_\_\_\_\_

(10) Outstanding liability to be set off against excess ITC, if any, under Amount

(i) Goa VAT Act \_\_\_\_\_

(ii) Goa Sales Tax Act \_\_\_\_\_

(iii) Goa Tax on Entry of Goods Act \_\_\_\_\_

(iv) Central Sales Tax Act \_\_\_\_\_

Total .....

(11) Net amount of tax refundable/carried forward (9-10) \_\_\_\_\_

(12) No. and date of receipted challans under which payments are made and TDS Certificates attached to this return in proof of payment.

A. No. and date of challan	Period	Amount
1.		
2.		
3.		
4.		
Total		-----
B. No. and date of TDS Certificates (Form VAT VII)	Period	Amount
1.		
2.		
3.		
Total		-----

(Attach separate statement if space is insufficient)

Total payments 12A & 12B Rs. -----

(13) Details of Bank Account (only the changes in the Bank Account if any, during the return period to be reported)

#### Declaration

I, Shri/Smt \_\_\_\_\_ of M/s \_\_\_\_\_ do solemnly declare that the particulars disclosed in this return and annexures thereto are true to the best of my knowledge and belief.

Place:

Signature \_\_\_\_\_

Date:

Proprietor/Partner/Director

#### ANNEXURE A

#### Details of sales/transfer value

(i)	Name of the selling dealer										
(ii)	TIN										
(iii) Sr. No.	Name and address of the purchaser	TIN	Type of sales/stock transfer document issued (For e.g. Tax Invoice/Restrictive Tax Invoice/Sale Bill/Cash Memorandum etc.)	Tax Invoice/Restrictive Tax Invoice/Sale Bill/Cash Memorandum/transfer note No	Date of issue	Description of Commodity	Rate of tax	Value of goods	Amount of tax charged	Total amount	Category of sale/stock transfer made*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

\*Category : E -Exempt, T- Sales on which tax is collected, R- Sales return, S- Stock transfer outside the State, Z- Zero rate sale, F -Sales effected through agents/branches in the State.

Name and signature of the authorised person

Date:

## ANNEXURE B

## List of purchases made/ transfer value received

(i)	Name of the purchasing dealer										
(ii)	TIN										
(iii) Sr. No.	Name and address of the seller	TIN	Type of Purchase/ /stock transfer document received (For e.g. Tax Invoice/ /Restrictive Tax Invoice/ /Sale Bill/ /Cash Memoran- -dum etc.)	Tax Invoice Restrictive Tax Invoice/ /Sale Bill/ /Cash Memoran- -dum/ /transfer note etc., No	Date of such Docu- ment	Description of Commo- -dity	Rate of tax charged if any	Value of goods	Amount of tax charged	Total amount	Category of Pur- chase/ /stock transfer received*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

\*Category : I-Import, O-Inter-State purchases, L-Local-purchase, S-Stock receipts from Head office/ /branches/principals outside the state, A-Purchases effected through agents/Branches, R- Purchase Returns

Name and signature of  
the authorized person \_\_\_\_\_  
Status \_\_\_\_\_  
Date: \_\_\_\_\_

## ANNEXURE C

(See rule 7A)

## Details of Purchase &amp; Sales

Sr. No.	Name of the selling dealer	TIN	Purchase Invoice Details					Sales Invoice Details				Excess ITC
			Invoice No.	Invoice Date	Descrip- -tion	Value (Rs.)	Tax (Rs.)	Sales Invoice	Sales Date	Value	Tax	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Name and signature of  
the authorized person \_\_\_\_\_  
Status \_\_\_\_\_  
Date: \_\_\_\_\_



ANNEXURE D

(See rule 7A)

(i)	Name and address of the selling dealer							
(ii)	TIN							
(iii)	Name and address of the Purchasing dealer	TIN	Tax Invoice Number	Date of Tax Invoice	Description/Commodity/ /goods	Taxable Value of goods	Amount of tax charged	Total amount of tax invoice
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**Declaration**

I/We \_\_\_\_\_ hereby declare that the information furnished herein are true, correct and complete to the best of my/our knowledge and belief.

Name and signature of  
the authorized person \_\_\_\_\_  
Status \_\_\_\_\_  
Date: \_\_\_\_\_

29. *Insertion of new forms VAT-XXXV to XXXVIII.*— In the principal Rules, after Form VAT-XXXIV, the following forms shall be inserted, namely:—

“Form VAT XXXV  
[See rule 9B(1)]

APPLICATION FOR CARRY FORWARD OF INPUT TAX CREDIT TO SUBSEQUENT YEAR UNDER SECTION 10(2) OF THE GOA VALUE ADDED TAX ACT, 2005 (Act 9 of 2005)

- 1) TIN 

--	--	--	--	--	--	--	--	--	--
- 2) Name and address of the applicant dealer : \_\_\_\_\_
- 3) Quarter/period during which sales are made and in respect of which the ITC is claimed : \_\_\_\_\_
- 4) Amount of ITC on closing stock claimed : \_\_\_\_\_
- 5) Details of stock at the beginning of the year :

Total	Tax free	Taxable 5%	Taxable 12.5%	Taxable %	Taxable %	Taxable %	Taxable %	Taxable %

6) Details of purchases of goods made within the State against the Tax Invoices related to aforesaid sale of goods or goods utilized in manufacture:

Sr. No.	Name of the Seller	Seller TIN	Name of the Commodity	Tax rate %	Value	Input Tax Credit	Total

7) Details of purchases of goods made within the State from URD/Composition Dealer:

Sr. No.	Name of the Seller	Seller TIN	Name of the Commodity	Tax rate %	Value	Input Tax Credit	Total

8) Details of interstate purchase made related to aforesaid sale of goods:

Sr. No.	Name of the Seller	Seller TIN	Name of the Commodity	Tax rate %	Value	Input Tax Credit	Total

9) Details of sales for the year:

Sales	Total	Tax free	Taxable 5%	Taxable 12.5%	Taxable — %	Taxable — %	Taxable — %	Taxable — %
Local								
Interstate								
Export								
Stock								
Transferred								
Total								

10) Percentage of gross profit on the sales for the year:

Total	Tax free	Taxable 5%	Taxable 12.5%	Taxable %	Taxable %	Taxable %	Taxable %	Taxable %

11) Details of stock at the end of the year for local purchases:

Total	Tax free	Taxable 5%	Taxable 12.5%	Taxable %	Taxable %	Taxable %	Taxable %	Taxable %

12) Details of closing stock at the end of the year for interstate purchases:

Total	Tax free	Taxable 5%	Taxable 12.5%	Taxable %	Taxable %	Taxable %	Taxable %	Taxable %

13) Total of input Tax Credit on closing stock claimed for the year : Rs. \_\_\_\_\_

Less: i) Proportionate reversal of ITC towards tax free goods (in case of manufacture)..... : Rs. \_\_\_\_\_

ii) Proportionate reversal ITC for Stock transfer goods ..... : Rs. \_\_\_\_\_

iii) Reversal of ITC for stock of goods which is non saleable..... : Rs. \_\_\_\_\_

iv) Reversal of ITC for stock of goods purchases of which made from Un-registered dealer/composition dealer..... : Rs. \_\_\_\_\_

v) Reversal of ITC for stock of goods on which trade/cash discount allowed.....	: Rs. _____
vi) Reversal of ITC for any other reasons.....	: Rs. _____
Net input tax credit available for the year.....	: Rs. _____
Less: Net Output Tax.....	: Rs. _____
Net input tax credit carried forward.....	: Rs. _____

**Verification**

I/We ..... hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the Commercial Tax Department on Demand.

Date: \_\_\_\_\_  
Place: \_\_\_\_\_

Signature:  
Full name: \_\_\_\_\_  
Designation: \_\_\_\_\_

*For use by the Appropriate Assessing Authority:—*

I, .....Commercial Tax Officer/Assistant Commercial Tax Officer, .....Ward, have scrutinized the application and hereby approve carry forward of input tax credit of Rs. .... (Rupees ..... only) for the year ..... This is subject to confirmation in detailed assessment of the dealer, if any, taken up subsequently.

Signature:  
Assessing Authority  
Name:  
Designation:

-----  
Form VAT XXXVI  
[See Rule 14A(1)]

**Application for the grant of certificate of Registration under section 18(9) of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)**

Date: \_\_\_\_\_



I/We \_\_\_\_\_ S/o \_\_\_\_\_ on behalf of the dealer conducting exhibition/event/programme for sales/sales promotion (tick whichever is applicable) whose particulars

are given below, hereby apply for permission as required under section 18(9) of the Goa Value Added Tax Act, 2005.

1. Name, trade name and full postal address of the dealer with telephone, e-mail, fax, etc. :
2. Particulars of TIN/CST RC No already held :
3. Particulars of Commercial Tax Registration or CST Registration held in other State/s (copy of documents to be enclosed) :
4. Particulars of premises where exhibition/ /event/programme is held (copy of documents to be enclosed) :
5. Whether regular business place declared under GVAT Act or not :
6. Particulars of lease/license/permission, etc. obtained with date (copy of documents to be enclosed) :
7. Date of Commencement of exhibition/event/ /programme :
8. Period for which the activity is to be carried on :
9. Details of rent or licence fee paid to the owner of premises (copy of documents to be enclosed) :
10. Description of locally procured goods involved with value (List to be attached) :
11. Description of inter-State/imported goods involved with value (List to be attached) :
12. Details of payment of fee under rule 14A(2) (Rs. 3000/- for each premises) (copy of documents to be enclosed) :
13. Permanent address of the proprietor/partners/directors /president/secretary/manager etc. with details of PAN/ /passport/authenticated ID Card/telephone No./fax etc. (copy of documents to be enclosed). However, this is applicable only when dealer is not already registered under the GVAT Act, 2005). :

*Important Note:* Copies of all the documents attached should be self attested by the applicant

#### Declaration

I/We \_\_\_\_\_ hereby declare that the information furnished herein are true, correct and complete to the best of my/our knowledge and belief.

Seal

Signature with name and status

Encl:- as above

#### FOR OFFICE USE

Date of receipt \_\_\_\_\_

Permission No. \_\_\_\_\_

Period Permitted \_\_\_\_\_

Details of payment of fee:

Commercial Tax Office/Ward:

Form VAT XXXVII

[See Rule 14A(1)]

**Declaration of the premises or space let out for conducting  
exhibition or event or programme**

1. Name of the dealer/person:
2. Address:
3. Tel. No./Mobile Number:
4. TIN (if any):
5. Permanent Account Number (PAN) under the Income Tax Act, 1961:
6. Details of the property let out for conducting exhibition or event or programme along with copy of such agreement/lease deed, etc. entered into:
  - (i) Name and address of the space or premises where the exhibition or event or programme will be conducted:
  - (ii) Name and address of the person to whom the space or premises is let out for conducting the exhibition or event or programme:
  - (iii) Duration of the exhibition or event or programme: \_\_\_\_ days  
(From \_\_\_\_\_ to \_\_\_\_\_)

**Declaration**

I/We hereby declare that the above statements and attached documents are true to the best of my/  
our knowledge and belief.

Place:  
Date:

Signature:  
Status:

Encl:- **as above**

-----  
Form VAT XXXVIII  
[See Rule 14A(5)]

**CERTIFICATE**

This is to certify that M/s./Shri./Smt. \_\_\_\_\_ (Trade  
Name \_\_\_\_\_ ) is hereby authorized to conduct exhibition or event or programme  
in order to sell the goods or to promote the goods for sale thereat in terms of the Goa Value Added tax  
Act, 2005.

1. VAT Registration number TIN:
2. Ward Office:
3. Name of the Applicant:

4. Principal place of business:
5. Place of exhibition or event or programme:
6. This Certificate is valid from \_\_\_\_\_ to \_\_\_\_\_.
7. Commodities dealt with (List of dealers and commodities dealt in may be enclosed separately):

Place:

Signature of the Assessing Authority

Date:

Name, Designation and Office

(Seal)"

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

*Ajit S. Pawaskar*, Under Secretary Finance (R&C).

Porvorim, 24th December, 2014.

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