

1	2	3
112.	Section 142, sub-section (1)	State Tax Officer/Assistant State Tax Officer.
113.	Section 142, sub-section (12)	Commissioner of State Tax.
114.	Section 153	Additional Commissioner of State Tax/Deputy Commissioner of State Tax.
115.	Section 154	Deputy Commissioner /State Tax Officer/Assistant State Tax Officer.
116.	Section 159, sub-section (1)	Additional Commissioner of State Tax/Deputy Commissioner of State Tax.
117.	Section 161	Commissioner of State Tax/Additional Commissioner of State Tax/Deputy Commissioner of State Tax /State Tax Officer/Assistant State Tax Officer.
118.	Section 163	Deputy Commissioner of State Tax /State Tax Officer/ /Assistant State Tax Officer.

The powers and duties assigned by this order shall be exercised subject to such conditions and restrictions as the Commissioner may impose from time to time.

This Order shall be deemed to have come into force from the 1st day of July, 2017, except for entry at serial number 2 in the Schedule hereinabove, for which it shall be deemed to have come into force from the 22nd day of June, 2017.

*Hemant Kumar*, IAS, Commissioner of State Tax.

Panaji, 29th April, 2022.

**Order**

No. CCT/12-2/2022-23/257

In exercise of the powers conferred upon the Commissioner under the second proviso to sub-rule (1) of Rule 23 of Goa Value Added Tax Rules, 2005 (hereinafter called as the "said Rules"), it is hereby directed that in cases specified in the Column 1 of table given below, the returns shall be accepted beyond 30 days but not later than 60 days from the end of the year without payment of penalty.

Cases specified		Shall be accepted without penalty if filed on or before
1	2	3
	Yearly return for the year ending 31st March, 2022 to be filed by the Dealers specified under Notification No. 4/5/2005-(R&C)(131) dated 29-12-2015 published in Extraordinary Official Gazette, Series I No. 39 dated 30-12-2015 and Notification No. 4/5/2005-Fin(R&C)( 158)/1093 dated 04-02-2021 published in Extraordinary Official Gazette No. 3, Series I No. 45 dated 05-02-2021	30th May, 2022.

Failure to file return within the extended time shall attract penalties as provided in Section 55 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005).

*Hemant Kumar*, IAS, Commissioner of State Tax.

Panaji, 29th April, 2022.

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