

OFFICIAL GOVERNMENT OF GOA GAZETTE



EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(57)

In exercise of the powers conferred by 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, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Sixth Amendment) Rules, 2008.

(2) They shall come into force at once.

2. *Amendment of rule 6.*— In rule 6 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the "principal Rules"),—

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

"Provided that the Appropriate Assessing Authority may entertain an application for composition of tax filed by the dealer beyond said thirty days but not later than 60 days from the

date of commencement of financial year or from the date of commencement of validity of registration certificate as the case may be, on payment of late fee of Rs.50/- per day of delay or a sum of Rs.1000/-, whichever is higher.

Provided further that upon an application made by the dealer to the Commissioner, the Commissioner may, by order, for reasons to be recorded in writing, direct the Appropriate Assessing Authority to entertain the application for composition of tax made after said sixty days but within one hundred and fifty days, from the date of commencement of financial year or from the date of commencement of the validity of registration certificate, as the case may be, on payment of late fee of Rs. 100/- per day of delay beyond said 60 days or a sum of Rs.5,000/-, whichever is higher, in addition to the late fee for the period specified in first proviso above. The dealer shall submit his application to the Commissioner alongwith application in Form VAT XIII and receipted copy of the challan in proof of payment of late fee and court fee stamps of the value specified in rule 46 towards processing fee."

(ii) in sub-rule (4), for the existing proviso, the following provisos shall be substituted, namely:—

"Provided that the Appropriate Assessing Authority may entertain an application for renewal of certificate of composition of tax beyond said thirty days but not later than sixty days from the

date of expiry of the said certificate, on payment of late fee of Rs. 50/- per day of delay or a sum of Rs. 1000/-, whichever is higher.

Provided further that upon an application made by the dealer to the Commissioner, the Commissioner may, by order, for reason to be recorded in writing direct the Appropriate Assessing Authority to entertain the application for renewal of the said certificate, made beyond sixty days, but within one hundred and fifty days from the date of expiry of said certificate, on payment of late fee of Rs. 100/- per day of delay beyond 60 days, or a sum of Rs. 5000/-, whichever is higher in addition to the late fee for the period specified in first proviso above. The dealer applying to the Commissioner for renewal of certificate of Composition of tax shall make an application on plain paper and submit the receipted copy of the challan in proof of payment of late fee, the certificate issued to him by the Appropriate Assessing Authority and court fee stamps of the value specified in Rule 46 towards processing fees."

3 Amendment of rule 9.— In rule 9 of the principal Rules, in sub-rule (2), the following proviso shall be inserted, namely:—

"Provided that no refund exceeding rupees fifteen lacs shall be made without prior approval of the Commissioner."

4 Amendment of rule 23.— In rule 23 of the principal Rules, in sub-rule (1), the following proviso shall be inserted, namely:—

"Provided that the Commissioner 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 without payment of penalty, as special cases."

5 Amendment of rule 30.— In rule 30 of the principal Rules, in sub-rule (3), the following proviso shall be inserted, namely:—

"Provided that no refund exceeding rupees one crore shall be made without prior approval of the Commissioner."

6 Substitution of rule 42.— For rule 42 of the principal Rules, 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 submit to the Appropriate Assessing Authority the audited statement of accounts in Form VAT XV, on or before the last date of the tenth month immediately after the end of the relevant year. The audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as required in the said Form.

(2) The audit report in Form VAT XV, whenever received in the office of Appropriate Assessing Authority, the same shall be officially acknowledged and recorded serially in the register. 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 alongwith the audit report

(3) Any dealer desiring to apply for remission of penalty payable/paid under sub-section (3) of section 70 of the Act, shall file his application before the Commissioner alongwith photo copies of the audit report in Form VAT XV, receipted copy of the challan in proof of payment of the penalty sought to be remitted and court fee stamps of the value specified in rule 46. The application shall contain the grounds for remission of penalty. It shall further be endorsed on the application by the dealer that,

(a) the amount of tax due as per the audit report has been admittedly paid;

(b) to the best of his knowledge and belief the facts set out in the application for remission of penalty and grounds for remission are true.

(4) The Commissioner shall, after considering all relevant material produced before him in this behalf and after the dealer is heard in the matter, pass an order fixing quantum of remission to be allowed to the dealer."

7 Amendment of rule 46.— In rule 46 of the principal Rules, after item (viii), the following items shall be inserted, namely:—

Notification

(ix) on application to the
Commissioner for
composition of tax. Rs. 250/-

3/2/2006-Fin(R&C)(6)

(x) on application to the
Commissioner for renewal
of certificate of composition Rs. 250/-

(xi) on application to the
Commissioner, under
rule 55 for compounding
of offence Rs. 250/-

(xii) on application to the
Commissioner, under
rule 42(3) for remission
of penalty Rs. 250/-

8 *Amendment of rule 55.*— In rule 55 of the principal Rules, after sub-rule (1), the following sub-rule shall be inserted, namely:—

(1A)(i) The application under sub-rule (1) shall be filed in duplicate, and court fee stamps of the value as specified in rule 46, shall be duly affixed thereon.

(ii) The applicant shall explain the gist of the offence committed and certify the Commission of the offence sought to be compounded, in the application.

(iii) The applicant shall support his application with a detailed statement of taxable purchases and sales account of the tax due/ /paid, if any, and furnish an undertaking that no tax is due from him either as preceding dealer or succeeding dealer, on the date of such application.

(iv) The applicant shall submit any other information that may be necessary for consideration of the application for compounding of offence."

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

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

Porvorim, 30th December, 2008.

In exercise of the powers conferred by sub-sections (1) and (2) of section 14 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to amend the Goa Entertainment Tax Rules, 2007, as follows, namely:—

1 *Short title and commencement.*— (1) These rules may be called the Goa Entertainment Tax (First Amendment) Rules, 2008.

(2) They shall come into force at once.

2 *Amendment of rule 2.*— In rule 2 of the Goa Entertainment Tax Rules, 2007 (hereinafter referred to as the "principal Rules"), in clause (f) the following shall be added at the end, namely:—

"and includes cyber treasury so notified by the Government."

3 *Amendment of rule 9.*— In rule 9 of the principal Rules, after sub rule (2), the following sub-rule shall be inserted, namely:—

(2A) The registered proprietor whose average monthly tax liability exceeds Rs.1 lakh (Rupees one lakh) shall, from such date as the Government may, by notification published in the Official Gazette, specify, file his monthly returns exclusively on-line through electronic system by availing a system code number from the Office of the Commissioner, for filing such returns. In such case, all payments of tax shall be effected either through cyber treasury or any other system of e-payment within the banks notified by the Government. Upon such payments, the acknowledgements thereof shall be indicated in the return."

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

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

Porvorim, 30th December, 2008.

Notification

5/6/2008–Fin(R&C)(3)

In exercise of the powers conferred by section 49 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to amend the Goa Tax on Entry of Goods Rules, 2000, namely:–

1. **Short title and commencement.**– (1) These rules may be called the Goa Tax on Entry of Goods (First Amendment) Rules, 2008.

(2) They shall come into force at once.

2. **Amendment of rule 2.**– In rule 2 of the Goa Tax on Entry of Goods Rules, 2000 (hereinafter referred to as the “principal Rules”),–

(i) in clause (d), after the words “or its subsidiary” and before the words “situated in the area”, the expression “ or any other bank so notified or appointed by the Government or a cyber treasury so notified by the Government ” shall be inserted.

(ii) in clause (f), for the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964)”, the expression “the Goa Value Added Tax Act, 2005 (Act 9 of 2005)” shall be substituted.

3. **Amendment of rule 4.**– In rule 4 of the principal Rules, in sub-rule (3), for the words “fifty” and “five”, the words “five hundred” and “one hundred” shall be respectively substituted.

4. **Amendment of rule 6.**– In rule 6 of the principal Rules, for the word “ten”, the words “one hundred” shall be substituted.

5. **Amendment of rule 11.**– In rule 11 of the principal Rules, in sub-rule (1), after clause (c), the following clause shall be inserted, namely:–

“(d) where a dealer has effected tax payment through cyber treasury or through any other electronic system of payment within the Banks as notified by the Government, the acknowledgments received for such e-payments shall be indicated in the returns. The registered dealer, who is holding registration Certificate under the Goa Value Added Tax Act, 2005 (Act 9 of 2005), and/or under the Goa Tax on Luxuries Act, 1988 (Act

17 of 1988), and is filing on-line quarterly returns under any of the said Acts, shall be required to file his return under the Act also on-line, by using the same system code.”.

6. **Amendment of rule 16.**– In rule 16 of the principal Rules, in sub-rule (1), for clause (b), the following clause shall be substituted, namely:–

“(b) in other cases, to the Additional Commissioner.”.

7. **Amendment of rule 17.**– In rule 17 of the principal Rules, in sub-rule (3), for the words “twenty” and “two hundred”, the words “two hundred and fifty” and “one thousand” shall be respectively substituted.

8. **Amendment of rule 26.**– In rule 26 of the principal Rules, in sub-rules (2) and (4), for the expression “sub-section (8) of section 15 of the Goa Sales Tax Act, 1964 (Act 4 of 1964)”, wherever it occurs, the expression “the Goa Value Added Tax Act, 2005 (Act 9 of 2005)” shall be substituted.

9. **Amendment of rule 34.**– In rule 34 of the principal Rules, for the letters and figures “Rs. 5/-”, the letters and figures “Rs. 20/-” shall be substituted.

10. **Substitution of rule 39.**– For rule 39 of the principal Rules, the following rule shall be substituted, namely:–

“39. **Payment of Fees.**– The fees specified below shall be payable by way of court fee stamps:–

- | | | |
|-------|--|-----------------------------|
| (i) | For obtaining certified copy of any document under the Act or these rules | Rs. 100/-
(per document) |
| (ii) | On memorandum of appeal against order of assessment/ /re-assessment, with or without penalty, or of penalty or of forfeiture | Rs. 200/- |
| (iii) | An application for composition of offences | Rs. 200/- |
| (iv) | Any application or petition for which no fee is specified under the Act or rules | Rs. 50/- |

- (v) An application for amendment to registration certificates Rs. 100/- rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:–
- (vi) An application to the Commissioner for grant of facility to make payment of dues in installments or for remission of penalty or interest Rs. 100/-
- (vii) Revision application to the Commissioner Rs. 250/-."

1 **Short title and commencement.**– (1) These rules may be called the Goa Value Added Tax (Fifth Amendment) Rules, 2008.

(2) They shall come into force at once.

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), in clause (e), the following shall be added at the end, namely:–

"and includes cyber treasury so notified by the Government."

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

" 4A. **Determination of sale price in respect of Works Contract.**– 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 making deductions to the extent as specified in column (3) of the Table below for the Works contract as specified in corresponding entry in column (2) of the said Table.

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

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

Porvorim, 30th December, 2008.

Notification

4/5/2005-Fin(R&C) (56)

In exercise of the powers conferred by sub-sections (1) and (2) 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

TABLE

Sr. No.	Classification of works contract	Deduction in Percentage to be allowed for determining the sale price
(1)	(2)	(3)
1	In respect of road work, including asphaltting of road, construction of culverts, site gutters but excluding bridges.	30% of the gross receipts.
2	In respect of electrical works including building wiring & fittings, installation of sub-stations, transmission and distribution lines, control rooms, power grid stations, installation of high mast electric polls, illumination of bridges, illumination of urban and rural areas including installation of under ground cables, installation of generator sets, transformers and such other electrical works.	35% of the gross receipts.
3	In respect of construction of new buildings and erection of civil structures (temporary or permanent)	33% of the gross receipts.
4	In respect of renovation and maintenance of buildings	40% of the gross receipts.
5	In respect of painting works (internal and external)	50% of the gross receipts
6	In respect of water supply and sanitation works, including providing and laying of conveying main or distribution of water supply lines and	

(1)	(2)	(3)
	sanitation lines, construction of ground level reservoirs/overhead reservoirs, pumping stations, control valves and chambers, main hole chambers, improvement in water supply systems and sewage system, etc.	30% of the gross receipts
7	In respect of construction of bridges	3% of the gross receipts
8	In respect of irrigation and water resources projects, including construction of tube wells, ground water resources, projects, construction of dams, bandara, sluice gate, canals, development of spring, lakes, wells and agricultural bunds, etc.	3% of the gross receipts
9	In respect of jobworks of processing or altering or adapting, where the goods consumed in such process cannot be separately measured.	70% of the gross receipts
10.	Annual maintenance contract (AMC)	80% of the gross receipts
11.	Any other works	30% of the gross receipts

4 **Amendment of rule 23.**— In rule 23 of the principal Rules, in sub-rule (3), the following shall be added at the end, namely:—

"In case the tax payment has been effected through cyber treasury so notified by the Government or through any other electronic system (e-payment) of payment available within the banks, notified by the Government, then such payment be listed in the returns as per the acknowledgements received for every e-payment. The registered dealer whose monthly tax liability exceeds Rs.1.00 lakh shall, from such date as the Government may, by notification published in the Official Gazette, specify, file his quarterly return online through electronic system by availing a system code number from the office of the Commissioner, for filing such returns."

5 **Amendment of rule 24.**— In rule 24 of the principal Rules, in sub rule (3), the following shall be added at the end, namely:—

"The dealer has option to effect payment either through cash mode or through cyber treasury so notified by the Government or through any other electronic system of payment available within the bank notified by the Government."

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

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

Porvorim, 30th December, 2008.

Notification

30/1/2006–Fin(R&C)(9)

In exercise of the powers conferred by section 45 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988), 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 Tax on Luxuries Rules, 1988, namely:—

1 **Short title and commencement.**— (1) These rules may be called the Goa Tax on Luxuries (Amendment) Rules, 2008.

(2) They shall come into force at once.

2 *Amendment of rule 2.*— In rule 2 of the Goa Tax on Luxuries Rules, 1988 (hereinafter referred to as the "principal Rules"), for clause (c), the following clause shall be substituted, namely:—

"(c) "Appropriate Government Treasury" means any treasury or taluka sub-treasury or the Reserve Bank of India (RBI), or a branch of the State Bank of India (SBI) or its subsidiary, or any bank so notified by the Government, situated in the area in which the hotelier concerned has his place of business or the head office, if the business is carried on at more than one place in the State, and includes cyber treasury so notified by the Government."

3 *Amendment of rule 11.*— In rule 11 of the principal Rules, for sub-rules (1), (1A), and (2), the following sub-rules shall be substituted, namely:—

"(1) The registered hotelier and other hoteliers, who are liable to pay tax and who are required to do so by the appropriate assessing authority by notice in writing, shall pay the tax under the Act for every month within 25 days from the end of the month. The payment shall be made into appropriate Government Treasury

Provided that the registered hotelier whose average monthly tax liability exceeds Rs. 1.00 lakh (Rupees one lakh) shall, from such date as the Government may, by notification published in the Official Gazette, specify, make payment of tax exclusively online either through cyber treasury so notified by the Government or through any electronic system followed by any bank notified by the Government or a branch of such bank:

Provided further that the hoteliers may, at their option, pay for the first or second month of every quarter, 1/3rd of the amount payable for the previous quarter and may adjust any deficiency or excess arising out of the short payment or excess payment (if any), made in the first two months of the quarter in the third month of the same quarter.

(2)(i) A return to be furnished by the hoteliers under sub-section (2) of section 13 of the Act, other than those hoteliers providing accommodation for the commercial purposes, shall be in Form Lux-8 hereto. The hotelier providing accommodation for the commercial purposes shall furnish his return in Form Lux-8B hereto. The returns are to be furnished quarterly within 30 days from the close of a quarter:

Provided that the Commissioner, in special cases, for better compliance of the tax returns, may issue an order to accept such returns beyond said 30 days but not later than 60 days from the close of a quarter without payment of any penalty thereof.

(ii) A return to be furnished and as specified in clause (i) above, shall be accompanied by the challan(s) in proof of the payment of tax in respect of each of the month during the said quarter. In case the tax payment has been effected through cyber treasury notified by the Government or through any other electronic system (e-payment) available within any bank notified by the Government or a branch of such bank then such payments be listed in the return as per the acknowledgments received for every such e-payment.

(iii) The registered hotelier whose average monthly tax liability exceeds Rs. 1.00 lakh (Rupees one lakh) shall, from such date as the Government may, by notification published in the Official Gazette, specify, file his quarterly return exclusively online through electronic system by availing a system code number from the office of the Commissioner, for filing such return

(iv) The registered hotelier whose monthly tax liability does not exceed Rs. 10,000/- (Rupees ten thousand) may opt to file his return annually, within thirty days from the close of the year. The payment of tax however shall be in accordance with sub-rule (1) above.

(v) All returns of turnover shall be verified and signed by the registered hotelier or by the person as duly authorized by him in this behalf, and shall be furnished to the appropriate assessing authority, together with the receipt for payments made in the appropriate Government treasury of the tax due."

4 *Amendment of rule 43*.— In rule 43 of the principal Rules, after clause (vi), the following clauses shall be inserted, namely:—

- (vii) - On an application or petition to the Commissioner for compounding of offence - Rs. 250/-
(viii) - On a petition to the Commissioner for remission of interest - Rs. 250/-
(ix) - On an application to the Commissioner for grant of facility to make payment of dues by installments - Rs. 250/-."

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

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

Porvorim, 30th December, 2008.