

Panaji, 29th November, 2017 (Agrahayana 8, 1939)

SERIES II No. 34

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

#### Order

CCT/26-2/2017-18/4124

In exercise of the powers conferred by sub-section (1) of Section 5 read with Clause (91) of Section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act"), and the rules framed thereunder, the Commissioner of State Tax, hereby assigns the functions to be performed under this Act by a proper officer as defined in Clause (91) of Section 2 under different sections of the said Act mentioned in the entries in column (2) of the Schedule below and described in the corresponding entries at column (3) of the said Schedule to the Proper Officers specified in the corresponding entries in column (4) thereof, subject to the condition that the functions hereby assigned shall be performed only within their jurisdiction unless otherwise directed in this behalf.

#### SCHEDULE

Sr. No.	Section No.	Subject	Proper Officer
(1)	(2)	(3)	(4)
1	10(5)	To determine tax and penalty referred to in this section	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
2	22 to 26 read with Rule/s 8 to 26 of the Goa GST Rules, 2017	Verification, approval of registration, issuing registration certificate, rejection of application for registration, to register a person who is liable to be registered under this Act including the person who fails to obtain registration	State Tax Officer/Assistant State Tax Officer.
3	27(1) (proviso)	To extend the period of validity of the certificate of registration issued to a casual taxable person or a non-resident taxable person by a further period not exceeding ninety days	State Tax Officer/Assistant State Tax Officer.
4	28(1)	An application for amendment to be made before the proper officer	State Tax Officer/Assistant State Tax Officer.

(1)	(2)	(3)	(4)
5	28(2)	To approve or reject an application for amendment of a registration certificate	State Tax Officer/Assistant State Tax Officer.
6	29(1)	To cancel a registration certificate on his own motion or upon application	State Tax Officer/Assistant State Tax Officer.
7	29(2)	To cancel a registration certificate on his own motion	State Tax Officer/Assistant State Tax Officer.
8	30(1)	To revoke a cancelled registration certificate	State Tax Officer/Assistant State Tax Officer.
9	30(2)	To revoke a cancelled registration certificate or to reject an application for revocation	State Tax Officer/Assistant State Tax Officer.
10	35(6)	To determine the amount of tax payable on goods or services or both that are not accounted for	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
11	46	To issue notice to a registered person who fails to furnish a return under Section 39, 44 or 45	State Tax Officer/Assistant State Tax Officer.
12	47(1)	To levy late fee in case of a registered person who fails to furnish details of outward supplies or inward supplies required under Section 37 or 38 or return under Section 39 or 45	State Tax Officer/Assistant State Tax Officer.
13	47(2)	To levy late fee in case of a registered person who fails to furnish the return required under Section 44	State Tax Officer/Assistant State Tax Officer.
14	50	To levy interest on delayed payment of tax	State Tax Officer/Assistant State Tax Officer.
15	51(7)	To determine amount in default in case of tax deduction at source	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
16	52(12)	To issue notice to an e-commerce operator to furnish information	Additional Commissioner/Deputy Commissioner of State Tax.
17	52(14)	To penalize the person who fails to furnish the information required under sub-section (12) of Section 52	Additional Commissioner/Deputy Commissioner.
18	54(4)	To verify the amount claimed as refund being less than two lakh rupees where no documentary evidences to be furnished	Deputy Commissioner.
19	54(5)	To make refund of excess tax or input tax credit other than refund on a provisional basis	Deputy Commissioner.
20	54(6)	To make refund on account of export of goods or services or both made by registered persons on a provisional basis	Deputy Commissioner.
21	54(7)	To issue order of refund	Deputy Commissioner.
22	54(10)	To withhold refund or to deduct any unpaid due before payment of refund	Deputy Commissioner.
23	54(11)	To withhold refund adversely affecting the revenue	Additional Commissioner/Deputy Commissioner.
24	56 (explanation)	Order of Appellate Authority shall be deemed to be an order passed under sub-section (5) of Section 54	Deputy Commissioner.
25	60(1)	Provisional assessment on application	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.

(1)	(2)	(3)	(4)
26	60(2)	To require a taxable person to execute a bond and to furnish surety or security to allow him to pay tax on provisional basis	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
27	60(3)	To pass final assessment order to finalise a provisional assessment	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
28	61(1)	Scrutiny of returns	State Tax Officer/Assistant State Tax Officer.
29	61(2)	To intimate the person that the explanation is found acceptable	State Tax Officer/Assistant State Tax Officer.
30	61(3)	Audit or inspection, search and seizure or adjudication resulting from scrutiny of returns	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
31	62(1)	Assessment of non-filers of returns	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
32	62(2)	To levy interest under Section 50(1) or late fee under Section 47	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
33	63	Best judgment assessment of unregistered persons liable to pay tax	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
34	64(1)	Summary assessment in certain special cases	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
35	65(6)	Audit Report	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
26	65(7)	To initiate action under Section 73 or 74 upon detection of tax not paid as a result of audit	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
37	66(1)	Proposal to Commissioner for special audit	Additional Commissioner/Deputy Commissioner.
38	66(2)	To extend the period of submission of report in case of special audit	Additional Commissioner/Deputy Commissioner.
39	66(6)	To initiate action under Section 73 or 74 upon detection of tax not paid as a result of special audit	Deputy Commissioner.
40	67(1)	To inspect any place of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place, upon authorisation by the Commissioner	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
41	67(2)	To carry out search, seizure and confiscation upon authorisation by the Commissioner	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
42		To serve order not to remove goods	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
43	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts therefrom which may prejudicially affect the investigation	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
44	67(7)	To extend the date of issuing notice in relation to seized goods after six months of seizure	Commissioner of State Tax.
45	67(8)	Disposal of perishable or hazardous goods notified by the Government	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer

(1)	(2)	(3)	(4)
			(subject to approval from Commissioner by administrative order).
46	67(9)	To prepare inventory of seized perishable or hazardous goods	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
47	67(10)	To search and seize under the provisions of CRPC 1973	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
48	67(11)	To seize accounts, registers or documents produced before a proper officer	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
49	68(3)	To intercept any conveyance to inspect documents, devices and goods	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
50	69(1)	To authorise any officer of State Tax to arrest a person committing offence	Additional Commissioner/Deputy Commissioner.
51	70(1)	Power to summon person	Additional Commissioner/Deputy Commissioner/State Tax Officer/ Assistant State Tax Officer.
52	71(1)	To have access to any place of business of a registered person to inspect books of account, documents, computers, computer programs, for carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue; upon authorisation by an officer not below the rank of Deputy Commissioner	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
53	73(1)	Determination of tax and issuance of notice and adjudication in cases other than fraud or suppression under sub-section (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
54	73(2)	Issuance of notice at least three months prior to the time limit	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
55	73(3)	To serve a statement containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
56	73(5)	Tax to be ascertained and officer to be informed in writing of such payment	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
57	73(6)	On receipt of information shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3)	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
58	73(7)	To issue notice as provided for in sub-section (1)	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
59	73(9)	To determine the amount of tax, interest and penalty equivalent to ten per cent of tax or ten thousand rupees, whichever is higher and issue an order	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
60	73(10)	To issue the order under sub-section (9) within three years from the due date for furnishing of annual return	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
61	74(1)	Determination of tax and issuance of notice and adjudication in cases of fraud or	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.

(1)	(2)	(3)	(4)
		suppression under sub-section (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74	
62	74(2)	Issuance of notice at least six months prior to the time limit	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
63	74(3)	To serve a statement containing details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
64	74(5)	Tax to be ascertained and officer to be informed in writing of such payment	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
65	74(6)	On receipt of information shall not serve any notice under sub-section (1)	Deputy Commissioner of State/ /State Tax Officer/Assistant State Tax Officer.
66	74(7)	To issue notice as provided for in sub-section (1)	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
67	74(9)	To determine the amount of tax, interest and penalty and issue an order	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
68	74(10)	To issue an order under sub-section (9) within three years from the due date for furnishing of annual return	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
69	75(2)	General provisions relating to determination of tax as provided in sub-sections (2), (5), (6) and (8) of Section 75	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
70	75(5)	To grant time to the person and adjourn the hearing for reasons to be recorded in writing	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
71	75(6)	To set out the relevant facts and the basis of his decision	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
72	75(8)	To modify the amount of interest and penalty as per the order of appellate authority	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
73	76(2)	Functions to be performed under sub-sections (2), (3), (6) and (8) where tax collected has not been paid to Government	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
74	76(3)	To determine the amount due from person	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
75	76(6)	To issue an order within one year from the date of issue of the notice	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
76	76(8)	To set out the relevant facts and the basis of his decision	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
77	78	To initiate recovery proceedings against non-payment of tax payable under the Act	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
78	79(1)	Functions to be performed under sub-sections (1) to (3) of Section 79 in relation to recovery of any amount recoverable from any person	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
79	79(3)	To recover the amount of central tax from the person as if it were an arrear of State tax and credit the amount so recovered to the account of the Central Government	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
80	79(4)	To credit the amount recovered to the account of respective governments, proportionately	Deputy Commissioner.

(1)	(2)	(3)	(4)
81	81 (proviso)	To give permission to charge or transfer any property made for adequate consideration and in good faith	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
82	84	Continuation and validation of certain recovery proceedings - to issue notice, to give intimation of reduction to the appropriate authority	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
83	88(2)	To notify the liquidator in case of company in liquidation	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
84	88(3)	To get proved to the satisfaction that non-recovery cannot be attributed to gross neglect or breach	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
85	90	To be intimated the date of retirement of partner	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
86	107	Appeals to the Appellate Authority	Additional Commissioner of State Tax (Appeals)/Deputy Commissioner (Appeals).
87	107(2)	To call for and examine the record of any proceeding in which an adjudicating authority has passed order	Additional Commissioner of State Tax.
88	108	To call for and examine the record of any proceedings	Commissioner of State Tax.
89	112	To call for and examine the record of any order passed by the appellate authority under this Act or Central GST Act	Commissioner of State Tax/ /Additional Commissioner.
90	113(3)	To bring to the notice of Appellate Tribunal any error apparent on the record for rectification	Commissioner of State Tax/ /Additional Commissioner/Deputy Commissioner.
91	122	Penalty for certain offences	Additional Commissioner/Deputy Commissioner/State Tax Officer/ Assistant State Tax Officer.
92	123	To direct any person who fails to furnish any information under Section 150 to pay a penalty not exceeding five thousand rupees	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
93	124	Fine for failure to furnish statistics	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
94	125	General Penalty	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
95	126(5)	To consider the fact of disclosure of the circumstances of a breach of tax law by a person as a mitigating factor when quantifying a penalty for that person	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
96	126(6)	To verify the penalty is a fixed sum or expressed as a fixed percentage or not	Deputy Commissioner of State Tax.
97	127	To issue an order levying penalty under this section	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
98	129(3)	To issue notice and pass an order in relation to tax and penalty of seized goods	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
99	129(6)	Further proceedings in case of failure to pay within 7 days	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.

(1)	(2)	(3)	(4)
100	129(6) (proviso)	To reduce the period of compliance for payment of tax and penalty	Additional Commissioner/Deputy Commissioner/State Tax Officer/ /Assistant State Tax Officer.
101	130(1)	To confiscate the goods and conveyance	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
102	130(2)	To give and option to pay fine	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
103	130(4)	To give an opportunity of being heard	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
104	130(6)	Confiscation of goods and conveyances and requisition for police assistance	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
105	130(7)	To dispose off confiscated goods and conveyances and deposit the sale proceeds with the Government	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
106	132(6)	Sanction for prosecution	Commissioner of State Tax.
107	134	Sanction for taking cognizance of offence	Commissioner of State Tax.
108	138	To compound offence, either before or after institution of prosecution	Commissioner of State Tax.
109	139	To issue certificate of registration on provisional basis in case of migration	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
110	141(1)	Extension of period for return of goods after job work	Commissioner of State Tax.
111	141(2)	Extension of period for return of semi-finished goods	Commissioner of State Tax.
112	142(1)	Identifying goods sold under existing law returned not earlier than six months prior to the appointed day and returned on or after the appointed day	State Tax Officer/Assistant State Tax Officer.
113	142(12)	Extension of the period for return of goods sent on approval basis	Commissioner of State Tax.
114	153	Taking assistance from an expert for scrutiny, inquiry, investigation, etc.	Additional Commissioner/Deputy Commissioner of State Tax.
115	154	Power to take samples of goods	Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
116	159(1)	Publication of information in respect of person in public interest	Additional Commissioner/Deputy Commissioner of State Tax.
117	161	Rectification of errors apparent on record	Commissioner of State Tax/ /Additional Commissioner/Deputy Commissioner/State Tax Officer/Assistant State Tax Officer.
118	163	Levy of fee to provide copy of order or document	Deputy Commissioner/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 1<sup>st</sup> 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 22<sup>nd</sup> day of June, 2017.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 29<sup>th</sup> November, 2017.

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

Published and Printed by the Director, Printing & Stationery,  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.  
**Price—Rs. 7.00**

PRINTED AT GOVERNMENT PRINTING PRESS, PANAJI-GOA—324/200—11/2017.