



GOVERNMENT OF GOA
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
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No. CCT/VAT-Audit/12-22/2024-25/ 4 399

Date: - 14/01/2025

ORDER

Office of the Commissioner of State Tax, Panaji	1002069152
Inward No.	
Date:	16/1/2025

16/01/2025
Programmer (Amr)

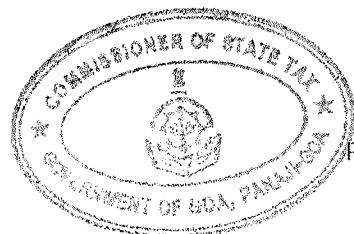
In exercise of the powers conferred under first proviso to sub-section (1) of Section 29 of the Goa Value Added Tax Act, 2005 (Goa Act no. 9 of 2005) read with Rule 27 of the Goa Value Added Tax Rules, 2005, I, the undersigned Commissioner of State Tax do hereby direct that Audit Assessment for the period **01/04/2021 to 31/03/2022** shall be undertaken in respect of each of the below mentioned registered dealers by the respective Assessing Officer shown against their respective names.

Sr. No.	TIN	Trade Name / Legal Name	Ward Name	Name of Appropriate Assessing Officer
1	30080104954	Bharat Petroleum Corporation Ltd.	Panaji	Smt. Aloma Maria Cleofa Gomes
2	30030310670	Swangai Distributors	Mapusa	Smt. Kirti A. Mandrekar
3	30540313154	Liquid Gold	Mapusa	Kum. Ashley T. Pereira
4	30171109194	Candy Enterprises Private Limited	Margao	Shri Amey P. Naik
5	30210202998	United Spirits Limited	Ponda	Shri Ketan A. Naik
6	30050313278	Royal liquid India LLP	Mapusa	Shri Rajesh V. Kamat
7	30770401637	Pernord Ricard India (P) Limited	Bicholim	Smt. Sophia Lawrence e Vaz
8	30260306421	Universal Spirits	Mapusa	Smt. Kirti A. Mandrekar
9	30680302698	Golden Spirits (Goa) Pvt. Ltd.	Mapusa	Shri Delton P. I. Gracias
10	30251113709	Kavlekar's Fuel Station	Margao	Shri Amey P. Naik
11	30101201237	Karma Foods	Vasco	Shri Deepak N. Kerkar
12	30861107990	Blue Ocean Beverages Pvt. Ltd.	Margao	Smt. Mina R. M. M. Fernandes Frias
13	30030201642	Mandovi Distilleries & Brew. Pvt. Ltd.	Ponda	Shri Ketan A. Naik
14	30961110263	Nana Q Distributors	Margao	Smt. Mina R. M. M. Fernandes Frias
15	30181104387	Lavande Spirits	Margao	Shri Prakash R. Dessai
16	30470101781	Anupama Wine Stores.	Panaji	Smt. Ankita A. Kamat



17	30430500085	Halarankar Raju Narayan, P/O. Sairaj Petroleum	Pernem	Shri Saba K. Parab
18	30300301258	Satpurush Wine Stores	Mapusa	Smt. Rajashri A. Phatarpekar
19	30920304506	Fernandes Rosario Felicio Marcos, P/O. Golden Wine Store	Pernem	Shri Saba K. Parab
20	30560303152	Royal Spirits	Mapusa	Smt. Margarida D'Souza
21	30081203285	Bacardi Martini India Private Limited	Vasco	Shri Deepak N. Kerkar
22	30891100941	Vaz Enterprises	Margao	Shri. Vishwanath Prabhudessai
23	30320201725	Gaurish Liquor Agencies	Ponda	Smt. Vinita V. Kamat
24	30100306121	Gauri Car Centre	Mapusa	Smt. Shilpa S. Belekar
25	30400312164	Siddheshwar Service Centre	Mapusa	Smt. Sophia Lawrence e Vaz
26	30790305596	Marikety Foods Private Limited	Mapusa	Smt. Preeti J. Mandrekar
27	30431113319	Beam Global Spirits and Wine India Private Limited	Margao	Shri Kalpesh R. Amonkar
28	30031109950	Aries Marketing Corporation	Margao	Smt. Sujata V. Dessai
29	30160307155	Jaiswal Wine Store	Mapusa	Kum. Ashley T. Pereira
30	30280313200	Global Beverages Group LLP	Mapusa	Smt. Rajashri A. Phatarpekar
31	30720302773	Armacar Holdings Private Limited	Mapusa	Shri Rajesh S. Shetkar
32	30870402746	Yug And Vansh Wine Shop	Bicholim	Smt. Shilpa S. Belekar
33	30860313172	KSP Clubs	Mapusa	Shri Delton P. I. Gracias
34	30101101715	Raviraj Agencies	Margao	Shri Pranav S. Bhagat
35	30250313168	Titlie Hospitality LLP	Mapusa	Smt. Margarida D'Souza
36	30621106861	J. M. J. Wines	Margao	Shri Sudesh B. Naik
37	30401103975	John Distilleries Pvt. Ltd.	Margao	Shri. Vishwanath Prabhudessai
38	30980101161	Agency Real Mapusa Pvt. Ltd.	Panaji	Smt. Aloma Maria Cleofa Gomes
39	30100100675	Agencia Real Trading & Marketing Pvt. Ltd.	Panaji	Shri Rajesh S. Shetkar
40	30361106325	Golden Spirits Pvt. Ltd.	Margao	Shri Prakash R. Dessai
41	30430310256	Purple Martini Entertainment Pvt Ltd	Mapusa	Shri Gaurish A. Bhandari

The Appropriate Assessing Authority/Unit Incharge of respective dealer at local jurisdictional ward office shall immediately hand over the dealer's Assessment case records for the year 2021-22 and Registration Files, both under GVAT Act, 2005 and the Central Sales Tax Act, 1956 to the respective Assessing Officer to whom the case is assigned hereinabove. It shall be ensured that the VAT Audit Report (if any) filed u/s. 70 as also the statutory Declaration Forms (if any) and all other relevant correspondence/documents shall be handed over to the concerned Officer for completing audit assessment. The case records shall be delivered at the present place of posting of above listed Officers at the earliest and in any case on or before 31/01/2025.



The Officers indicated in column No. 5 shall be responsible to undertake the Audit Assessment of respective dealer assigned to each of them. The assessment proceedings shall be processed and completed invariably through VATSoft online system by the concerned officers. The final assessment order shall be generated, signed and issued by above listed Officers at least 30 days prior to expiry of prescribed limitation period under the GVAT Act, 2005. Upon completion of audit assessment, the entire assessment case record along with all other records shall be delivered to the Jurisdictional ward office under which the dealer is registered.

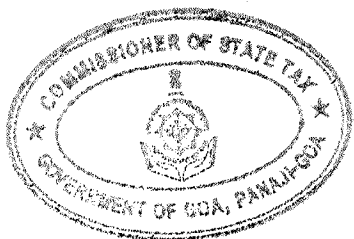
The Appropriate Assessing Authority/Unit Incharge of respective dealer at local jurisdictional ward office shall immediately serve the assessment order upon the dealer after entering the same in registers and Day Book maintained at ward office.

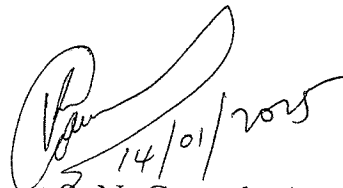
All the Assessing Authorities shall strictly follow the provisions of the Goa Value Added Tax Act, 2005 and the Goa Value Added Tax Rules, 2005 and the written instructions issued from time to time relating to assessments.

In case any of the above given Officers do not receive the original case records on or before 31/01/2025, then they shall report the same in writing to undersigned before 05/02/2025. Any other matters which requires attention or consideration of the undersigned shall be reported in writing for specific orders and directions.

All the Assessing Authorities shall mail a scanned copy of signed Assessment Order in each of the case to **aclegal-ctax.goa@gov.in** within 10 days from the date of issue of Audit Assessment Order.

Given under the seal of this office.




(Vishant S. N. Gaunekar)

Commissioner of State Tax, Goa

To,

Concerned Dealer M/s. _____

Copy to: -

1. All the Officers concerned;
2. All Additional Commissioners of State Tax in the Department;
3. All Deputy Commissioner of State Tax in the Department;
4. Concerned State Tax Officers / Asst. State Tax Officers, Panaji, Mapusa, Bicholim, Ponda, Margao, Vasco-da-Gama, Curchorem, Pernem Wards, EIU, LTU, H.O.;
5. State Tax Officer (GST), O/o. CST, Panaji;
- ✓ 6. Nodal Officer, O/o. CST, Altinho for uploading on Department website;
7. Office File;
8. Guard File.

