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Notification

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The Goa Value Added Tax (Second Amendment) Act, 2023 (Goa Act 38 of 2023), which has been passed by the Legislative Assembly of Goa on 07-08-2023 and assented to by the Governor of Goa on 21-09-2023, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 26th September, 2023.

The Goa Value Added Tax (Second Amendment) Act, 2023

(Goa Act 38 of 2023) [21-09-2023]

AN

ACT

further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Second Amendment) Act, 2023.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), (hereinafter referred to as the “principal Act”),—

(i) for sub-section (1), the following sub-section shall be substituted namely:—

“(1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under section 3 and who has not obtained certificate of registration under sub-section (3) of section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under section 18 within a period of 90 days

from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Every dealer who engages in a business of sale of goods after commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 shall be liable to pay tax under this Act with effect from the date of his engagement in such business till his liability ceases under sub-section (3);

(iii) proviso to sub-section (3) shall be omitted;

(iv) sub-sections (4) and (5) shall be omitted.

3. *Amendment of section 18.*— In section 18 of the principal Act,—

(i) in sub-section (3),—

(a) for the expression “but is not liable to pay tax under the provisions of this Act may, if he so desires,”, the word “shall” shall be substituted;

(b) proviso shall be omitted;

(ii) for sub-section (8), the following sub-section shall be substituted, namely:—

“(8) Where, any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner and thereupon the Commissioner may, after such inquiry as he deems fit and subject to the rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.”.

4. *Insertion of new section 31B.*— After section 31A of the principal Act, the following new section shall be inserted, namely:—

“31B. *Fresh assessment on request of Taxpayer.*— (1) Notwithstanding anything contrary contained in the provisions of this Act, a dealer who is assessed or re-assessed by disallowing input tax credit for reason of non-renewal of registration for any period starting from the 1st day of April, 2017 till the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023, may apply to the Commissioner for getting him assessed afresh in pursuance of deemed renewal of his registration under sub-section (10A) of section 18 inserted by the Goa Value Added Tax (Amendment) Act, 2023 (Goa Act 9 of 2023).

(2) The application for the purposes of sub-section (1) shall be made on a plain paper, setting out therein all the relevant facts and shall be accompanied by proof of payment of non-refundable processing fees of Rs. 10,000/-. Separate applications shall be made for each assessment year/assessment period.

(3) The Commissioner after affording an opportunity of being heard to the applicant, shall pass an order either allowing the fresh assessment or rejecting the application for reasons to be recorded in writing.

(4) In case where the Commissioner by an Order passed under this section allows the fresh assessment, notwithstanding anything to the contrary contained in this Act or in any other law for time being in force, the bar of limitation shall not be applicable for re-opening of any assessment of such dealer in respect of any period from the date of registration of the dealer till the date of passing of Order by the Commissioner.”.

Secretariat,
Porvorim-Goa.
Dated: 26-09-2023.

SANDIP JACQUES,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).