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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

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Trade Circular

No. CCT/26-2/2023-24/3909

(GVAT No. 4 of 2023-24)

Ref.: Trade Circular (GVAT No. 3 of 2023-24) No. CCT/26-2/2023-24/2316 dated 12-10-2023 published in Official Gazette, Extraordinary, Series II No. 28 dated 12-10-2023.

The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (Goa Act 34 of 2023) (hereinafter referred to as the "GRATIPOS Act") has been notified vide Notification No. 7/30/2023-LA dated 08-09-2023 published in Official Gazette, Extraordinary No. 3, Series I dated 08-09-2023.

This Department had issued above referred Trade Circular and undertaken public outreach regarding GRATIPOS Act and all the applicants/dealers were requested to take the benefit under the GRATIPOS Act by timely filing online application for settlement. There has been a good response from

Trade & Industry and several online applications are filed which are being processed.

The Department had also organized awareness camps in collaboration with other stakeholders, for creating public outreach in various talukas in the month of October, 2023. Further, for promoting the ease of filing online applications for settlement in Form I, the Department have constituted one helpdesk at each of the 8 Ward offices in Goa. The helpdesks will be functional from 2.30 p.m. to 5.45 p.m. of each working day till 07-03-2024 to assist small dealers/others in filing of online settlement application.

It is again urged with the Trade & Industry and all other stakeholders to avail the benefits of settlement by timely filing the application. All are requested to take note that the last date for filing/ completing online application for settlement in Form I under Section 5 of the GRATIPOS Act is 7th March, 2024.

This Trade Circular is intended only for facilitation of the stakeholders and not meant for interpreting any legal provisions.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Tax, Goa.

Panaji, 14th February, 2024.

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