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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Trade Circular

No. CCT/26-2/2023-24/4121

(GVAT No. 6 of 2023-24)

- Ref.: 1) 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.
- 2) Trade Circular (GVAT No. 4 of 2023-24) No. CCT/26-2/2023-24/3909 dated 14-02-2024 published in Official Gazette, Extraordinary No. 2, Series II No. 45 dated 14-2-2024.

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 Circulars 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.

As required under Section 9(3)(b) of the GRATIPOS Act, 2023, the Ward incharge of respective Ward offices in Goa had prepared a list of registered dealers/unregistered dealers where amount due in arrears of tax for a financial year under the relevant Act does not exceed Rs. 10,000/-, and the same was submitted to respective Designated Authorities for settlement and issue of suo moto Certificate of Settlement under first proviso to Section 5(1) of the GRATIPOS Act, 2023.

The respective Designated Authorities have processed all these suo moto waiver cases and issued them Certificate of Settlement in Form X for each year under each relevant Act. These Certificates of Settlement are digitally signed by respective Designated Authorities and are now made available on Department website. Any person can visit the Departmental website and search by first validating his/her mobile number by retrieving one-time password (OTP) sent on entered mobile number and thereafter search by entering either VAT TIN number or PAN or in case of unregistered dealers by entering name and making search. Upon clicking on search button, the list of all Certificates of Settlement issued for that particular VAT TIN/PAN/person will be displayed on the screen. By clicking on download button of each displayed entry, the digitally signed Certificate of Settlement in pdf format can be downloaded. These certificates are digitally signed by Designated Authority and hence are legally valid.

Any person/registered dealer/unregistered dealer having outstanding dues of less than Rs. 10,000/- on 'Tax' Head per relevant Act per year,

if does not find his/her name in the list of beneficiaries and is not able to locate and download Certificate of Settlement from department website, then he/she should apply in writing u/s. 9(3)(c) of GRATIPOS Act, 2023 to respective Unit Incharge (STO or ASTO) in the ward office where said dealer is registered/assessed on or before 07-03-2024 so that facts can be verified and if such person is eligible for suo moto waiver than his/her case can be processed for issue of Certificate of Settlement.

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 carrying out search for locating Certificate of Settlement on the website.

All persons eligible for suo moto waiver are called upon to carefully take search on the department website and if not included, take necessary steps by submitting application u/s. 9(3)(c) of GRATIPOS Act, 2023 to respective Unit Incharge (STO or ASTO) in the Ward office. All are requested to take note that the last date for submitting such application 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.

Vishant S. N. Gaunekar, Commissioner of State Tax, Goa.

Panaji, 29th February, 2024.

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