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Department of Finance

Office of the Commissioner of Commercial Taxes

Trade Circular

No. CCT/26-2/2023-24/2316

(GVAT No. 3 of 2023-24)

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.

The GRATIPOS Act, 2023 and the Notifications/Orders issued under GRATIPOS Act have been uploaded on home page of the department website goagst.gov.in under the link "Settlement Scheme, 2023".

The facility for filing online application in Form I for settlement under the GRATIPOS Act is made active w.e.f. 08-10-2023 on the notified portal. The application under the GRATIPOS Act can be filed by the dealer/applicant for settling dues for the period of assessments up to 30-06-2017. The following are the key points to be considered/complied with while filing settlement application under GRATIPOS Act.

a) The Dealer/Hotelier/Unregistered Dealer/ Applicant can apply under the GRATIPOS Act by visiting home page of the Department [website www.goagst.gov.in](http://www.goagst.gov.in) and by accessing option "Settlement Scheme, 2023" and then clicking on "Online FORM-I Submission";

b) The applicant has to provide a valid mobile number and an email ID which will be validated by sending One Time Password (OTP);

c) The applicants are requested to use the personal mobile number and email address of the Dealer/Hotelier/Unregistered person/Applicant himself/herself who is having outstanding dues payable under the relevant Act which are to be settled. The timely updates of processing of application will be sent by the portal on this email ID and mobile. Therefore, the applicants are requested to refrain from using the mobile number and email address of any other persons or of their employees or Tax Consultants as far as possible, so as to ensure that all updates by way of SMS and system generated emails are timely received by the applicant himself;

d) The applicant can file only one application per Act for one financial year. The system will not allow filing of multiple applications for the same period and under the same Act;

e) Once the user account of the applicant is created by successful validation of mobile number and email address, the applicant can file separate applications under various Act for various periods through the same user account, ensuring that there is no repetition for a combination of any Act and year;

f) The applicants are requested to save their partly entered data in each application periodically to avoid loss of data due to any technical interruption or time out due to inactivity. If any partly filled application is saved, then the same saved application has to be completed and submitted and the portal will not allow creation of a new application for same Act for same year;

g) The application once is completely filled, the same shall be carefully previewed by the applicant and only after being satisfied that all the entered contents are complete and correct, the applicant may submit the same by clicking on 'submit' button. The system will not allow to edit the submitted application;

h) After submitting online application, the system generated PDF copy of the application may be printed, signed and inwards in the Office of the concerned Designated Authority within a period of one month from the date of online submission of the application for record purpose;

i) In respect of those applications where deductions are claimed in respect of Certificates of Tax Deduction at Source (TDS) in Form VAT-VII under the Goa VAT Act, 2005 or the Statutory Declaration Forms under the CST Act, 1956, the applicant shall mandatorily enclose all the original Statutory Declaration Forms or Certificates of Tax Deduction at Source in Form VAT-VII along with the signed physical copy of the application form and ensure that the same is submitted in the office of the concerned Designated Authority within a period of one month from the date filing this online

application, failing which the application shall be summarily rejected under Section 5 of the GRATIPOS Act;

j) The applicants are requested to carefully read the Instructions given in Form I and accordingly keep ready the required information and scanned documents so that there is ease in filing online application;

k) All the traders/manufactures/hoteliers/dealers/unregistered dealers who are having outstanding dues payable are requested to avail this benefit and file the online application under the GRATIPOS Act, 2023 immediately and not to wait for the last date for filing application. Timely filing of applications will help processing and disposal of the same in time.

All the applicants/dealers are requested to take the benefit under the GRATIPOS Act and any difficulties faced in implementation of the GRATIPOS Act shall be brought to the notice of the undersigned.

This Trade Circular is intended only for facilitation of the stake holders and not meant for interpreting any legal provisions. In case of any interpretation/applicability of provisions or any other type of legal issues, the provisions contained in GRATIPOS Act and the Orders/Notifications issued thereunder shall be conclusive and prevail.

Given under the seal of this office.

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

Panaji, 12th October, 2023.

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