

Panaji, 31st January, 2025 (Magha 11, 1946)

SERIES II No. 44

OFFICIAL  **GAZETTE**
GOVERNMENT OF GOA
PUBLISHED BY AUTHORITY

EXTRAORDINARY
No. 2

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of State Taxes

Notification

No. CCT/12-2/2024-25/4634

Sub.: Extension of limitation period u/s. 29(3) of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) for financial year 2021-2022.

[Under sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005]

In exercise of the powers conferred by the third proviso to sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) (hereafter referred as 'said Act'), I, the undersigned Commissioner of State Tax, do hereby extend the period of limitation specified under sub-section (3) of Section 29 of said Act by a further period of 4 months beyond 31-03-2025 in respect of all assessments pertaining to financial year 2021-2022.

All assessments under said Act in respect of financial year 2021-2022 shall now be completed on or before 31-07-2025.

The Appropriate Assessing Authorities shall complete all assessments strictly in accordance with the provisions of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005).

Given under the seal of this office.

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

Panaji, 31st January, 2025.

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Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 1.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—349/80—2/2025.