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OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Science, Technology &
Environment

Notification

LS/MISC/1915/96/Part IV/1515

In exercise of the powers conferred by clause (j) of section 7 of the Goa Non-Biodegradable Garbage (Control) Act, 1996 (Goa Act 5 of 1997) (hereinafter referred to as the "said Act"), the Government of Goa is hereby pleased to specify the manner of assessment, levy and collection of Cess under the said Act, as follows:—

(1) The Tax Authorities appointed under section 13 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "VAT Act"), shall assess, levy and collect Cess at the rates as may be determined by the Government by notification issued under clause (i) of section 7 of the said Act.

(2) There shall be levied and collected a Cess at the rates as mentioned in said notification on the goods sold by the dealer defined under clause (k) of section 2 of VAT Act in the non-biodegradable packaging

material notified by the Government under said clause (i) of section 7 of the said Act. The same shall be paid monthly by filing monthly returns to the Department of Commercial Taxes. The Cess shall be payable by all the dealers dealing in sale of goods in the said non-biodegradable packaging material at first point of sale effected within the State of Goa:

Provided that in the case of unregistered dealers the same shall be levied and collected at any point of purchase/sales.

The dealer liable to pay Cess as mentioned above shall apply on plain paper and obtain a specific registration within a period of 30 days from the date of publication of this Notification or from the date of liability to pay such Cess wherever applicable from the Tax Authority mentioned in clause (1) of this Notification.

(3) The registered dealer or unregistered dealer shall pay the Cess payable under the said Act for every month within twenty days from the expiry of the last date of each month into the Government treasury or in any bank so specified by the Government or by way of e-payments through the authorized bank on monthly basis.

(4) The registered dealer shall furnish monthly returns in Form-I hereto, alongwith copy of challan in proof of payment of Cess and/or penalty or other levies, if any, with the Department of Commercial Taxes indicating the detailed value of opening stock for the month as well as the value of purchases effected during the month and/or stock transfer received during the month as well as the value of sales of the goods sold in that month which are liable for levy of Cess in terms of the said Act, within 30 days from the end of each month.

(5) All such payments of Cess and/or penalty, etc., shall be made in the Government treasury/or in bank under the challan in Form-II hereto.

(6) If the Tax Authority is satisfied that the returns submitted is correct and complete, he shall assess the dealer on the basis thereof and pass the order.

(7) If no returns are submitted by the dealer, or the returns submitted by the dealer appears to the Tax Authority to be incorrect or incomplete, he shall assess the dealer after giving reasonable opportunity of proving the correctness and completeness of the returns submitted by him, if any, or to the best of his judgment recording the reasons for such assessment and the orders thereof shall be in Form-III hereto.

(8) While making any assessment mentioned hereinabove, the Tax Authority may also direct the dealer to pay in addition to the Cess assessed, a penalty which shall not exceed one and half times of the value of assessment of Cess due, that was not disclosed by the dealer in his returns or in the case of failure to submit a return, one and a half times the Cess assessed, as the case may be.

(9) Any person aggrieved by the assessment or any order made by the Tax Authorities, may appeal to the Appellate Authority as specified under the VAT Act for the purpose. The provisions of section 35 of the VAT Act and the rules framed thereunder shall *mutatis mutandis*, apply to such appeal.

(10) Wherever the provisions are not made herein, the provision of the VAT Act shall, *mutatis mutandis*, apply for the purpose of assessment, levy and collection of Cess under this notification.

This Notification shall come into force with immediate effect.

By order and in the name of the
Governor of Goa.

Levinson J. Martins, Director/ex officio Joint
Secretary (STE).

Saligao, 4th February, 2014.

FORM-I

[See Clause (4)]

MONTHLY RETURNS

Monthly returns

Name & full address of the dealer:

(1) Month & Year for which period:

(2) TIN No. (VAT Act):

(3) Registration No.(if any under the Goa Non-Biodegradable Garbage (Control) Act:

1. Opening Stock for the month	Rs.
2. Purchases for the month	Rs.
3. Stock transfer received in	Rs.
4. Goods manufactured and/or sold during the month	Rs.
5. Total of (1 to 4)	Rs.
6. Less-Stock transfer to other State	Rs.
7. Less-Sales effected during the month	Rs.
8. Balance carried forward for next month [5-(6+7)]	Rs.
Rate of Cess	
Cess payable	Rs.
Cess paid for the month	Rs.

Details of Payment (copies of challan enclosed)

Challan No. dated / / Rs.
 Challan No. dated / / Rs.
 Challan No. dated / / Rs.
 Challan No. dated / / Rs.
 Total Rs.

Encl:

Signature of the dealer

FORM-II
 [See Clause (5)]
CHALLAN

Original
 (To be retained by the payer)

Cess

Challan of cess, licence fees and registration fees and other receipts paid

into the
 (Branch)

Treasury/Sub-Treasury
 State Bank of India
 for the period from to

TIN

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Reg. No.
 under the said Act:

Name and address of the dealer
 on whose behalf money is paid

Payment on account of	Amount (in figures) Rs.
Goa Non-Biodegradable Garbage Act.	
01 — Cess collection	
02 — Others, receipts	
Total	

By whom tendered

Rupees (in words)

Dated:

.....
 (Signature of dealer or depositor)

(For use in the Treasury/Bank)

(1) Received payment of Rs.
 (in figures)

Rupees
 (in words)

(2) Date of entry

(3) Challan/Scroll No.

(Signature of Accountant)

(Signature of Treasury/Bank Officer/Manager)

(Stamp of Treasury/Bank)

Note: The duplicate, triplicate and quadruplicate of challan in Form-II being identical with the original, have not been reproduced here. Duplicate is to be furnished by the payer to the respective Appropriate Tax Authority, triplicate is for the Treasury and quadruplicate to be send by Treasury to respective Appropriate Tax Authority.

FORM-III
[See Clause (7)]

**ORDER OF ASSESSMENT UNDER THE GOA NON-BIODEGRADABLE
GARBAGE (CONTROL) ACT, 1996**

Commercial Tax Office
..... Ward
Reg. No. under the said Act

(1) TIN

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(2) Name of the dealer:

(3) Address of principal place of business:

(4) Year Period of assessment from to

(5) (i) Accounts books produced:

(ii) Method of Accounting:

(6) Date of service of notice:

(7) Turnover:

(8) Deduction:

(i) Sale price of goods returned within a period of six months

(ii) Sale price of goods on which no cess is leviable

(iii) Sales made outside the State out of goods stock transferred/consigned to other States

(iv) Any other deduction:

Balance turnover for cess:

(9) Amount of cess payable:

(i) @ _____ % calculated on Rs.

(ii) @ _____ % calculated on Rs.

(iii) @ _____ % calculated on Rs.

(iv) @ _____ % calculated on Rs.

(10) Total amount of cess payable:

(11) Penalty imposed under section:

(12) Total cess, penalty payable:

(13) Cess paid with returns:

(14) Net balance due:

As shown in dealer's returns/as determined in assessment	As determined in assessment/ /re-assessment

Assessment Order

.....
.....
.....
.....

Place:

Signature

Date:

Tax Authority

Seal of Tax Authority