

The Goa Value Added Tax (Eighth
Amendment) Act, 2015

(Goa Act 13 of 2015) [1-9-2015]

AN

ACT

*further to amend the Goa Value Added Tax Act,
2005 (Goa Act 9 of 2005).*

Be it enacted by the Legislative Assembly
of Goa in the Sixty-sixth Year of the Republic
of India, as follows:—

1. *Short title and commencement.*— (1) This
Act may be called the Goa Value Added Tax
(Eighth Amendment) Act, 2015.

(2) It shall come into force at once.

2. *Amendment of section 29.*— In section
29 of the Goa Value Added Tax Act, 2005 (Goa
Act 9 of 2005) (hereinafter referred to as the
“principal Act”), in sub-section (3),—

(i) in the first proviso, for the words “two
years”, the words “three years” shall be
substituted;

(ii) after the third proviso, the following
proviso shall be inserted, namely:—

“Provided also that, where a registered
dealer who has filed all the returns for a
particular financial year, within the
prescribed time limit, claiming for that
financial year, in said return/s, a refund
of any amount of tax paid in excess of the

amount due from him under this Act or
unduly paid by him and/or for excess of
input tax credit over output tax payable
under this Act, but remained unassessed
beyond the limitation period specified in
the Act, the Commissioner shall, upon an
application made by the dealer claiming
refund of tax or excess of input tax credit,
proceed to assess by himself or order in
writing to any other officer appointed
under section 13 of this Act to carry out
assessment of, such dealer, after giving
him an opportunity of being heard. The
dealer who makes such application under
this proviso shall be precluded from filing
an appeal against any such order.”.

3. *Amendment of section 1 of Act 12 of 2013.*—
In section 1 of the Goa Value Added Tax
(Seventh Amendment) Act, 2013 (Act 12 of
2013), for sub-section (2), the following sub-
section shall be substituted, namely:—

“(2) Section 2(i) and sections 3 to 22 shall
come into force on the 1st day of June, 2013
and section 2(ii) shall come into force on
such date as the Government may, by
notification in the Official Gazette, appoint.”.

Secretariat,
Porvorim, Goa.
Dated 7-9-2015.

S. G. MARATHE
Joint Secretary (Law)
and Link Law
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

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