

Panaji, 20th October, 2016 (Asvina 28, 1938)

SERIES I No. 29

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(140)

Read: (1) Government Notification No. 4/5/2005-Fin(R&C)(106) dated 13-05-2013, published in the Official Gazette, Series I No. 7, dated 16-05-2013.

(2) Government Notification No. 4/5/2005-Fin(R&C)(132) dated 20-01-2016, published in the Official Gazette, Extraordinary, Series I No. 43, dated 21-01-2016.

In pursuance of entry (26) of Schedule 'C' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) [hereinafter referred to as the "said entry (26)"], and in supersession of the Government Notification No. 4/5/2005-Fin(R&C)(106) dated 13-05-2013, published in the Official Gazette, Series I No. 7, dated 16-05-2013, the Government of Goa hereby notifies the following conditions for the purpose of the said entry (26), namely:—

(I) The applicant being a defence personnel, who intends to avail the benefit of the rate of tax under the said entry (26) shall be a permanent resident of the State

of Goa or shall have regular posting in the State of Goa in any of the Defence Wings of the Indian Armed Forces on the day of purchase of the motor car or on the day of his filing an application for the purchase of the motor car with the Department of Commercial Taxes. In case the applicant is a spouse of a deceased defence personnel, then she/he shall be a permanent resident of the State of Goa.

(II) The applicant shall file an application with the Commissioner or the Assistant Commissioner of Commercial Taxes authorized by the Commissioner for the purpose, enclosing therewith a copy of the quotation/proforma invoice detailing the name and address of the dealer, the make, model and variant of the motor car, etc. and a certificate issued by:—

(a) the Goa Area Head in any of the Defence Wing of the Indian Armed Forces, such as Flag Officer Goa Area (FOGA), in the case of an applicant serving in the State of Goa;

(b) the State Area Head in any of the Defence Wing of the Indian Armed Forces, such as Flag Officer, in the case of an applicant who is a permanent resident of the State of Goa but serving outside the State of Goa; alongwith a residential certificate issued by the concerned

Mamlatdar where the applicant normally resides;

(c) the Secretary of the Rajya Sainik Board, in the case of:—

(i) an Ex-Serviceman; or

(ii) an applicant who has retired from service; or

(iii) spouse of a deceased defence personnel,—

alongwith a residential certificate issued by the concerned Mamlatdar where the applicant normally resides, confirming and certifying that the applicant fulfills all the conditions stipulated in this Notification.

(III) The Commissioner or the Assistant Commissioner of Commercial Taxes, upon receipt of an application and upon due verification of the same, shall, within three days, approve or reject the same. Upon approval, the Commissioner or the Assistant Commissioner shall issue a certificate of concession directly to the Vehicle dealer and shall also endorse a copy to the applicant and the Registering Authority.

(IV) In case, the applicant desires to sell or transfer the motor car within a period of three years from the date of purchase, then, the applicant shall refund to the Government, the difference amount of Value Added Tax benefit, which amount shall be determined pro-rata by the Commissioner of Commercial Taxes or the Assistant Commissioner so authorized for the purpose and shall obtain a certificate to that effect.

(V) The authorized dealer of a motor car shall grant the concessional rate only upon the receipt of the certificate of concession from the Commissioner or the Assistant Commissioner of Commercial Taxes and shall

invariably record the number and date of such certificate in the invoice/cash memo so issued for such sales and furnish the attested copies thereof to the applicant alongwith the quarterly returns.

(VI) The benefit of reduced rate of tax under entry (26), shall not be available to the applicant claiming such benefit at the subsequent occasion, for a period of five years from the date of issue of certificate by the Commissioner or Assistant Commissioner of Commercial Taxes, as the case may be.

Explanation:— The term 'motor car' means a 'motor car' as defined in clause (26) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

This Notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 20th October, 2016.

Notification

4/5/2005-Fin(R&C)(141)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'C' appended to the said Act, as follows, namely:—

In Schedule 'C' appended to the said Act, for the entry against serial number (26), the following entry shall be substituted, namely:—

“(26) Motor car sold by a registered dealer to the defence personnel or to the spouse of the deceased defence personnel, subject to the fulfillment of conditions as may be notified by the Government,—

(a) whose cost is below Rs. 15 lakhs	6.25%
(b) whose cost is Rs. 15 lakhs or above	7.5%”.

This Notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 20th October, 2016.

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

PRICE – Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—209/350—10/2016.