

Panaji, 30th June, 2017 (Asadha 9, 1939)

SERIES I No. 13

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(148)

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 Schedules 'A', 'B', 'C', 'D', 'E' and 'G' appended to the said Act, as follows, namely:—

I. In Schedule 'A' appended to the said Act, the existing entries against serial numbers (1) to (4) shall be omitted;

II. In Schedule 'B' appended to the said Act,—

(i) for the existing entry against serial number (1), the following entry shall be substituted, namely:—

"Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964) other than that covered by entry (2) of Schedule 'D'";

(ii) all the existing entries from serial number (2) to (163) shall be omitted;

III. In Schedule 'C' appended to the said Act,—

(i) for the existing entries against serial numbers (1) to (7), the following entries shall be substituted, namely:—

"(1) Aviation turbine fuel	18%
(2) Motor spirit which is commonly known as petrol including ethanol blended petrol.—	
(a) sold by public sector as well as private sector oil marketing companies to their authorized retail outlets within the State...	15%
(b) sold in the circumstances other than mentioned in clause (a) above	20%
(3) High Speed Diesel Oil (HSD)	22%
(4) Natural Gas including Regasified Liquefied Natural Gas	30%
(5) Petroleum Crude	20%
(6) Foreign liquor and Beer as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964)	22%

(7) Indian made foreign liquor including Beer as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964) 22%";

(ii) the existing entries against serial numbers (8) to (28) shall be omitted;

IV. In Schedule 'D' appended to the said Act,—

(i) the existing entries against serial numbers (1) to (70) and (73) shall be omitted;

(ii) the existing entries against serial numbers (71) and (72) shall be re-numbered as serial numbers (1) and (2) respectively;

V. In Schedule 'E' appended to the said Act,—

(i) for the existing entry against serial number (1), the following entry shall be substituted, namely:—

"Reseller of liquor in packed bottles 100 lakhs 1%";

(ii) the existing entries from serial numbers (2) to (6) shall be omitted;

VI. In Schedule 'G' appended to the said Act,—

(i) for the existing entries against serial numbers (1) to (5), the following entries shall be substituted, namely:—

"(1) Petroleum Crude.

(2) High Speed Diesel Oil (HSD).

(3) Motor spirit which is commercially known as petrol including ethanol blended petrol.

(4) Natural Gas including Regasified Liquified Natural Gas.

(5) Aviation Turbine Fuel";

(ii) the existing entries from serial numbers (6) to (11) shall be omitted.

This Notification shall come into force with effect from the 1st day of July, 2017.

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

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 30th June, 2017.

Notification

4/5/2005-Fin(R&C)(149)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Thirteenth Amendment) Rules, 2017.

(2) They shall come into force from the 1st day of July, 2017.

2. *Amendment of rule 6.*— In rule 6 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the "principal Rules"), in sub-rule (7), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that the dealer, other than the one dealing in alcoholic liquor for human consumption, to whom composition benefit has been granted and whose total turnover does not exceed rupees twenty-five lakhs during the financial year immediately before commencement of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) shall file a single return of his sales for a period commencing from the first day of the financial year upto the day immediately before commencement of the said Act, 2017, in Form VAT IV online, through electronic system, by using a

system code availed from the Appropriate Assessing Authority, within thirty days from the last day of the period to which the such return relates, alongwith copies of e-challans acknowledging the receipt of tax. The return so filed shall be deemed as the return filed in accordance with the provisions of the Act.”.

3. *Amendment of rule 23.*— In rule 23 of the principal Rules, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), a registered dealer, other than the one dealing in alcoholic liquor for human consumption, who is required to file an annual return of his sales in terms of the first proviso to sub-rule (1) shall file a single return of his sales, for a period commencing from the first day of the financial year upto the day immediately before commencement of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), in Form VAT III online, through electronic system, by using a system code availed from the Appropriate Assessing Authority, within thirty days from the last day of the period to which the return relates and the return so filed shall be deemed as the return filed in accordance with the provisions of sub-section (1) of section 24:

Provided that the Commissioner may, by order, direct that in cases specified in such order, the returns be accepted beyond said 30 days but not later than 60 days, without payment of penalty:

Provided also that the Government may, by order, direct that in cases specified in such order, the returns be accepted beyond said 60 days but not later than 120 days, without payment of penalty.”.

4. *Amendment of rule 42.*— In rule 42 of the principal Rules, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), the dealer liable to get his accounts audited as required under sub-section (1A) of section 70, shall transmit to the Appropriate Assessing Authority, the audited statement of accounts in Form VAT XV, using digital signature, on or before the last date of the tenth month from the commencement of the relevant year, through electronic system by using a system code availed from the Appropriate Assessing Authority. The Audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as are required to be specified in such Form. The dealer who transmits such audited statement of accounts to the Appropriate Assessing Authority shall not be liable to furnish final accounts under rule 42A.”.

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

Michael M. D'Souza, Additional Secretary
(Finance).

Porvorim, 30th June, 2017.



Department of Home

Home—General Division

—
Notification

21/2/2013-HD(G)/1853

Read:—

(1) Notification No. 2/20/92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995,

- (2) Notification No. 2/20/92-HD(G) dated 16-10-1996, published in the Official Gazette, Series I No. 33 dated 14-11-1996,
- (3) Notification No. 2/20/92-HD(G), dated 29-04-1997, published in Official Gazette, Series I No. 14 dated 03-07-1997,
- (4) Notification No. 2/20/92-HD(G), dated 27-08-1997, published in Official Gazette, Series I No. 25 dated 18-09-1997,
- (5) Notification No. 2/20/92-HD(G), dated 30-11-1999, published in Official Gazette, Series I No. 37 dated 09-12-1999,
- (6) Notification No. 2/20/92-HD(G), dated 20-12-1999, published in Official Gazette, Series I No. 42 dated 13-01-2000,
- (7) Notification No. 2/20/92-HD(G), dated 02-05-2000, published in Official Gazette, Extraordinary No. 3, Series I No. 4 dated 02-05-2000,
- (8) Notification No. 2/1/2001-HD(G), dated 26-07-2001, published in Official Gazette, Series I No. 20 dated 16-08-2001,
- (9) Notification No. 2/1/2001-HD(G), dated 29-11-2002, published in Official Gazette, Series I No. 39 dated 26-12-2002,
- (10) Notification No. 2/1/2001-HD(G), dated 24-07-2003, published in Official Gazette, Extraordinary, Series I No. 17 dated 24-07-2003,
- (11) Notification No. 2/1/2001-HD(G), dated 05-01-2004, published in Official Gazette, Extraordinary, Series I No. 40 dated 05-01-2004,
- (12) Notification No. 2/1/2001-HD(G), dated 12-02-2004, published in Official Gazette, Extraordinary, Series I No. 46 dated 16-02-2004,
- (13) Notification No. 2/1/2001-HD(G), dated 30-03-2004, published in Official Gazette, Extraordinary No. 4, Series I No. 52 dated 31-03-2004,
- (14) Notification No. 2/1/2001-HD(G), dated 08-01-2007, published in Official Gazette, Extraordinary No. 2, Series I No. 41 dated 15-01-2007,
- (15) Notification No. 2/1/2001-HD(G), dated 22-07-2009, published in Official Gazette, Extraordinary, Series I No. 17 dated 23-07-2009,
- (16) Notification No. 2/1/2001-HD(G), dated 31-03-2011, published in Official Gazette, Extraordinary, Series I No. 1 dated 07-04-2011,
- (17) Notification No. 2/1/2001-HD(G), dated 04-11-2011, published in Official Gazette, Series I No. 32 dated 10-11-2011,
- (18) Notification No. 2/1/2001-HD(G), dated 25-05-2012, published in Official Gazette, Series I No. 9 dated 31-05-2012,
- (19) Notification No. 21/9/2012-HD(G), dated 11-09-2012, published in Official Gazette, Extraordinary No. 2, Series I No. 23 dated 12-09-2012,
- (20) Notification No. 21/12/2011-HD(G) dated 21-11-2012, published in Official Gazette, Extraordinary No. 4, Series I No. 33 dated 21-11-2012,
- (21) Notification No. 21/2/2013-HD(G)/3466 dated 17-10-2013, published in Official Gazette, Extraordinary No. 2, Series I No. 29 dated 22-10-2013,
- (22) Notification No. 21/1/2014-HD(G)/1324 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014,
- (23) Notification No. 21/1/2014-HD(G)/1326 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014,

- (24) Notification No. 21/3/2015-HD(G)/992 dated 31-03-2015, published in Official Gazette, Extraordinary, Series I No. 1, dated 02-04-2015,
- (25) Notification No. 21/2/2013-HD(G)/105 dated 08-01-2016, published in Official Gazette, Extraordinary, Series I No. 41, dated 12-01-2016,
- (26) Notification No. 21/1/2016-HD(G)/1124 dated 31-03-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 53 dated 01-04-2016,
- (27) Notification No. 21/2/2013-HD(G)/1928 dated 06-06-2016, published in Official Gazette, Series I No. 10 dated 9-6-2016,
- (28) Notification No. 21/1/2016-HD(G)/2604 dated 04-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 18 dated 10-08-2016,
- (29) Notification No. 21/1/2016-HD(G)/2604 dated 19-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 20 dated 22-08-2016,
- (30) Notification No. 21/7/2012-HD(G)/Part File/3381 dated 25-10-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 29 dated 25-10-2016,
- (31) Notification No. 21/2/2013-HD(G)/908 dated 30-3-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 52 dated 31-3-2017 and
- (32) Notification No. 21/4/2017-HD(G)/1195 dated 24-04-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 3 dated 25-04-2017.

In exercise of the powers conferred by section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby further amends the Government Notification No. 2-20-92-HD(G), dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995 (hereinafter called the "principal Notification"), as follows:—

In the principal Notification, in condition 5, in clause (iv), in the third proviso, for the expression "30-06-2017", the expression "30-09-2017" shall be substituted.

This Notification shall come into force with immediate effect.

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

Neetal P. Amonkar, Under Secretary (Home).

Porvorim, 29th June, 2017.



Department of Law & Judiciary

Legal Affairs Division

—
Notification

8/4/2017-LA

The Goa Value Added Tax (Tenth Amendment) Ordinance, 2017 (Ordinance

No. 4 of 2017), which has been promulgated by the Governor of Goa on 30-06-2017, is hereby published for general information of the public.

Sharad G. Marathe, Additional Secretary (Law).

Porvorim, 30th June, 2017.

The Goa Value Added Tax (Tenth
Amendment) Ordinance, 2017

(Ordinance No. 4 of 2017)

*Promulgated by the Governor of Goa in the
Sixty-eighth Year of the Republic of India.*

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

Whereas, the Legislative Assembly of Goa
is not in session and the Governor of Goa is
satisfied that circumstances exist which
render it necessary for her to take immediate
action.

Now, therefore, in exercise of the powers
conferred by clause (1) of Article 213 of the
Constitution of India, the Governor of Goa is
pleased to promulgate the following
Ordinance, namely:—

1. *Short title and commencement.*— (1) This
Ordinance may be called the Goa Value Added
Tax (Tenth Amendment) Ordinance, 2017.

(2) It shall come into force from the 1st day
of July, 2017.

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

(i) clauses (a), (b), (j) and (l) shall be
omitted;

(ii) for clause (p), the following clause
shall be substituted, namely:—

“(p) “goods” means—

- (i) petroleum crude;
- (ii) high speed diesel;
- (iii) motor spirit (commonly known
as petrol);
- (iv) natural gas;
- (v) aviation turbine fuel; and

(vi) alcoholic liquor for human
consumption;”.

3. *Amendment of section 35.*— In section 35
of the principal Act, in sub-section (4), for the
expression “sub-section (2)”, the expression
“this section” shall be substituted.

4. *Amendment of section 70.*— In section 70
of the principal Act, after sub-section (1), the
following sub-section shall be inserted,
namely:—

“(1A) Notwithstanding anything
contained in sub-section (1), every dealer
liable to pay tax, other than the one dealing
in any of the goods, namely, petroleum
crude, high speed diesel, motor spirit
(commonly known as petrol), natural gas,
aviation turbine fuel and alcoholic liquor for
human consumption, shall, if his gross
turnover of sales for the period commencing
from the first day of the respective financial
year till the end of the day immediately
before commencement of the Goa Goods
and Services Tax Act, 2017 (Goa Act 4 of
2017), exceeds rupees twenty-five lakh, or
in any other case, if the amount of input tax
credit claimed by him during the said
period exceeds rupees three lakh, get his
accounts in respect of that period audited
by an accountant by such date and in such
manner as may be prescribed and furnish
the report of such audit duly verified and
signed by such accountant setting forth
such particulars and certificates, in such
form and within such period, as may be
prescribed:

Provided that except in case of oil
marketing company, the turnover of goods
listed in Schedule ‘D’ and Schedule ‘G’ shall
not be included in the gross turnover of sales
specified above.”.

Raj Bhavan. SMT. MRIDULA SINHA
Date: 30-06-2017. Governor of Goa.

www.goaprintingpress.gov.in

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

PRICE – Rs. 6.00