

(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,