

Department of Finance

Office of Commissioner Commercial Taxes

Trade Circular

(No. 1 of 2017-18)

CCT/26-2/2017-18/2422

After implementation of the Goods and Services Tax Acts by the Centre and all the States including the State of Goa and all Union Territories with effect from 01-07-2017, representations have been received from various quarters seeking clarification on different aspects of the Central Sales Tax Act, 1956 (hereinafter called as "the CST Act") such as Liability, Return, Registration and the eligibility to make inter-State purchase of goods against Form C. The issues raised in the representations have been examined and clarification as given below is hereby issued for information of all concerned.

1. In the Constitution (One Hundred and First Amendment) Act, 2016 which paved the way for enactment of the GST Acts (i.e. the Central GST Act, the State/Union Territories GST Acts and Integrated GST Act), powers of the States and the Union of India to levy tax on sale of six goods i.e. (i) Alcoholic liquor for human consumption, (ii) Petroleum crude, (iii) High speed diesel, (iv) Motor spirit (commonly known as petrol), (v) Natural gas and (vi) Aviation turbine fuel has been retained whereas all other goods have been subjected to levy of GST under the GST Acts.

2. Consequent upon such amendment of the Constitution, the CST Act and the Goa Value Added Tax Act, 2005 (hereinafter called as "the GVAT Act") have also been amended. In the amended CST Act and GVAT Act, the word "Goods" means only the aforesaid six goods which are not subjected to levy of GST. Therefore, post-amendment the provisions of the CST Act as well as the GVAT Act are now applicable to these six goods only.

3. As a result, the dealers dealing in goods other than these six goods have ceased to be the dealers for the purpose of the amended CST Act with effect from 01-07-2017 (date from

which the amendment of clause (d) of section of the CST Act is made effective). Dealers making inter-State sale of any goods other than these six goods have ceased to be liable to pay tax under the CST Act with effect from 01-07-2017 and hence they need not file any return under the CST Act. The registration granted earlier under sub-section (1) of section 7 of the CST Act to such dealers, whose liability has now ceased, has become infructuous.

4. Some dealers, despite not having liability to pay tax under the CST Act, were registered under sub-section (2) of section 7 of the CST Act because they were earlier liable to pay tax for their sales under the pre-amended GVAT Act. Now, consequent upon amendment of the GVAT Act with effect from 01-07-2017, dealers not selling the aforesaid six goods are no more liable to pay tax under the GVAT Act. Therefore, with the cessation of their liability under the GVAT Act, they are no more eligible for registration under sub-section (2) of section 7 of the CST Act and hence the registration granted earlier in their favour the said sub-section has become invalid.

5. Dealers making inter-State sale of only the aforesaid six goods will continue to be liable to pay tax under the CST Act and the registration granted earlier in their favour under the CST Act will continue to remain valid. They need not apply afresh and can file return as before on the strength of registration granted earlier. **Such dealers can also make inter-State purchase of the aforesaid six goods against Form C only for re-sale or for use in manufacture or processing of any of the aforesaid six goods. New dealers attracting liability on account of inter-State sale of these aforesaid six goods can apply for registration which can be granted to them under sub-section (1) of section 7 of the CST Act.**

6. Dealers liable to pay tax under the GVAT Act on account of intra-State sale of the aforesaid six goods and already registered under the GVAT Act and CST Act as on 30-06-2017, will continue to be so liable and the registration granted under both the Acts will continue to remain valid even after

30-06-2017, subject to the condition that their registration certificate was on force on 30-06-2017. They can make inter-State purchase of any of the aforesaid six goods against Form C only for re-sale or for use in manufacture or processing of any of the aforesaid six goods.

7. New dealers attracting liability on account of sale of the aforesaid six goods or intending to do manufacturing or processing of the aforesaid six goods for sale can apply for registration under the GVAT Act and registration can be granted to such dealers. If any such dealer intends to make inter-State purchase of the aforesaid six goods for re-sale within Goa or for use of such goods in manufacturing or processing of the aforesaid six goods for sale, can apply for registration under both the GVAT Act and CST Act and registration can be granted under both the Acts in such cases.

8. For issue of pending C Forms against transactions made before 01-07-2017 by the registered dealers whose registration under the CST Act has become invalid or infructuous with effect from 01-07-2017, they can apply online by 31-10-2017 in State Commercial Tax Portal for issue of such forms. In such cases, forms will be issued by the jurisdictional officer after due scrutiny and approval of the online application.

9. It is hereby made clear that dealers (including works contractors) who were, till 30-06-2017, making inter-State purchase of Petrol and High Speed Diesel against Form C for use in the manufacture or processing of goods other than the aforesaid six goods or for use in the telecommunication network or for use in mining or for use in the generation or distribution of electricity or any other form of power, have ceased to be the dealers under the CST Act with effect from 01-07-2017 as their liability to pay tax under the amended GVAT Act has ceased with effect from 01-07-2017. As a result, their eligibility for registration under the CST Act has ceased and the registration already granted has become invalid with effect from 01-07-2017.

Consequently, they cannot make inter-State purchase of these aforesaid six goods (Petrol, High Speed Diesel, Petroleum Crude, Natural Gas, ATF and Alcoholic Liquor for Human consumption) against Form C with effect from 01-07-2017.

Dipak M. Bandekar, Commissioner of Commercial Taxes.

Panaji, 14th September, 2017.



Department of General Administration

Notification

10/4/99-GAC-Part/2880

The Government of Goa is hereby pleased to further amend the Goa Government General Pool Residential Accomodation Allotment Rules, 1995 as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Government General Pool Residential Accomodation Allotment (Tenth Amendment) Rules, 2017.

(2) They shall come into force at once.

2. *Amendment to rule 5.*— In rule 5 of the Goa Government General Pool Residential Accomodation Allotment Rules, 1995 (hereinafter referred to as the “principal Rules”,

The Schedule I therein shall be substituted with following Schedule:—

SCHEDULE - I

Class of House	Level in the Pay Matrix	Plinth areas
A Class I	1	400 square feet
B Class II	2, 3, 4, 5	600 square feet
C Class III	6, 7, 8	770 square feet
D Class IV	9, 10, 11	1130 square feet
E Class V	12, 13	1770 square feet
F Class VI	14, 15, 16, 17, 18	2100 square feet, two servants quarters and 28 square feet garage.

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

Varsha S. Naik, Under Secretary (GA-II).

Porvorim, 18th September, 2017.