

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES

Vikrikar Bhavan, Old High Court Building, Panaji Goa Pin code 403001

Tel : 0832-2229225

Fax :0832-2225032

Email: comm-ctax.goa@nic.in

Website: www.goacomtax.gov.in

www.goagst.gov.in

No. CCT/1-1/ Appeals /2017-18/ 2700 Date: 29 / 09 / 2017

Sub: - Instructions regarding disposal of Appeals by Appellate Authorities under various Acts.

ORDER

The various Appellate Authorities functioning in this Department are deciding Appeals under The Goa Value Added Tax Act, 2005; The C.S.T. Act, 1956; The Goa Entertainment Act, 1964; The Goa Tax on Luxuries Act, 1988; The Goa Tax on Entry of Goods Act, 2000. The Appeals are required to be heard and disposed of in accordance with the relevant provisions of Act and Rules.

It has been brought to the notice of undersigned that in some cases there is inordinate delay in disposal of Appeals which results in lots of hardships to the Appellant Dealer and also delays the recovery of dues demanded.

It is desirable that Appeals are heard and disposed as early as possible and where any period is prescribed under the relevant Law than same has to be strictly followed and where there is no statutory time limit, it is desirable that Appeals are disposed within 1 year from the date of filing.

It is also noticed that in some cases the Appeals are finally heard and there is considerable delay in passing of Judgment & order by the Appellate Authority.

It is hereby directed that Appellate Authority shall pronounce the Judgment & Order as soon as possible and in any case within 90 days from the date of concluding final hearing of the Appeal.

In all pending Appeals where final hearing is concluded, the Appellate Authorities shall deliver orders on or before 31/10/2017 and report compliance to undersigned.


(Dipak M. Bahdekar)

Commissioner of Commercial Taxes, Goa

To,
All Appellate Authorities

Copy to:

1. The Addl. C. C. T.-I, Panaji/Addl. CCT-II, Margao;
2. All Asst. Commissioners of Commercial Taxes;
3. All Ward Offices;
6. Office File;
7. Guard File.



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No. CCT/12-7/Ref./2017-18/ 2698

Dated: 29/09/2017.

Sub:- Instructions regarding processing and disposal of refund applications under the Goa Value Added Tax Act, 2005.

C I R C U L A R

The procedure for sanction of refund has been laid down under the Goa Value Added Tax Act, 2005 and Rules framed thereunder and the same has to be followed by the Appropriate Assessing Authorities and the competent refund Sanctioning Authorities, for timely disposal of the refund applications.


It has come to the notice of the undersigned that considerable number of refund proposals are pending at various levels for compliance or in some cases are left pending without any valid reason. It is essential for improving the ease of doing business that refund applications of Dealers are processed in a time bound manner and in accordance with the legal provisions.

In view of above, all the Appropriate Assessing Authorities and the refund Sanctioning Authorities are hereby directed to ensure that all the pending refund applications are processed in accordance with the Act/Rules and either refund be sanctioned or the dealer should be informed about any non-compliance on the part of the Dealer and should be called upon to submit compliance within given time.

The Appropriate Assessing Authority shall ensure that wherever refund proposal is returned by the Refund Sanctioning Authority with observations, the same should be re-submitted to the Refund Sanctioning Authority with compliance at the earliest possible and in any case within a period of 30 days, failing which the Appropriate Assessing Authority shall be held liable for the delay and necessary action shall be initiated.

All pending refund applications shall be processed in accordance with the Act and Rules and disposed off finally on or before **30/11/2017**.

Non-compliance with these instructions shall render the concerned Officer liable for disciplinary action.


(Dipak M. Bandekar)

Commissioner of Commercial Taxes

To:

1. All Refund Sanctioning Authorities.
2. All Appropriate Assessing Authorities.

Copy to:

- (1) The Addl. Secretary Finance(R&C), Secretariat, Porvorim, Bardez Goa;
- (2) The Addl. CCT-I, Panaji / Addl. CCT-II, Margao;
- (3) All the Asstt. Commissioners of Commercial Taxes;
- (4) All Ward Offices.
- (5) All C.T.O.s/A.C.T.O.s, O/o. CCT, Panaji; (6) Office file; (7) Guard file.