

**No.4/5/2005-Fin(R&C)(2)**  
Government of Goa,  
Finance (Rev. & Cont.) Department,  
Secretariat, Porvorim,  
Bardez-Goa.

## **NOTIFICATION**

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Act No 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, namely:-

### **1. Short title and commencement:**

- (1) These rules may be called the Goa Value Added Tax Rules, 2005.
- (2) They shall come into force on such date as the Government may, by notification, in the Official Gazette, appoint.

### **2. Definitions:** (1) In these rules, unless the context otherwise requires,-

- (a) “Act” means the Goa Value Added Tax Act, 2005;( Act No 9 of 2005);
- (b) “Additional Commissioner of Commercial Taxes” means a person appointed as Additional Commissioner under sub-section (2) of section 13 of the Act;
- (c) “Appellate Authority” means the Additional Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial Taxes or such other officer not lower than a Junior Scale Officer of Goa Civil Service, appointed by the Government as Appellate Authority;
- (d) “Appropriate Assessing Authority” means;-
  - (i) in relation to any particular dealer, the Assistant Commissioner of Commercial Taxes or the Commercial Tax Officer, or the Assistant Commercial Tax Officer, within whose jurisdiction the dealer’s place of business is situated;
  - (ii) in relation to a dealer who has more than one place of business in the State of Goa, Assistant Commissioner of Commercial Taxes or the Commercial Tax Officer or the Assistant Commercial Tax Officer, within whose jurisdiction the Head Office of such business is situated in the State of Goa;
  - (iii) in relation to non-resident dealer, as defined in clause (t) of section 2 of the Act, the Commercial Tax Officer or the Assistant

Commercial Tax Officer, nominated by the Commissioner for the purpose:

Provided that the Assistant Commissioner of Commercial Taxes, Commercial Tax Officer or the Assistant Commercial Tax Officer posted in the office of the Commissioner shall be the Appropriate Assessing Authority in respect of such dealers and for such purposes including registration, assessment, re-assessment, recovery, enforcement, etc., as the Commissioner may, by a special or general order, specify;

- (e) “appropriate Government treasury” means any treasury or taluka sub-treasury or the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary or any bank so notified by the Government, situated in the area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the State;
- (f) “Assistant Commissioner of Commercial Taxes” means a person appointed as Assistant Commissioner by the Government under sub-section(2) of section 13 of the Act ;
- (g) “Assistant Commercial Tax Officer” means a person appointed as Assistant Commercial Tax Officer by the Government under sub-section(2) of section 13 of the Act ;
- (h) “Commercial Tax Officer” means a person appointed as Commercial Tax Officer by the Government under sub-section(2) of section 13 of the Act ;
- (i) “Commercial Tax Inspector” means a person appointed as Commercial Tax Inspector by the Government under sub-section(2) of section 13 of the Act ;
- (j) “Form” means a form appended to these rules;
- (k) “month” means a calendar month;
- (l) “prescribed authority” means an Officer of the Commercial Taxes Department, appointed as to carry out the purposes of the Act or these rules;
- (m) “return period” means the period for which the returns are to be furnished by a dealer under these rules;
- (n) “Sale Bill or Cash Memorandum” means a bill issued by a dealer in support of his sale and which is not a Tax Invoice;
- (o) “sales tax practitioner” means a person enrolled in accordance with these rules as sales tax practitioner;
- (p) “Schedule” means Schedule appended to these rules;

- (q)“section” means section of the Act;
- (r)“Tax Invoice” means an invoice issued by one registered dealer to another registered dealer in respect of sales made by him within the State, of goods taxable under the Act;
- (s)“TIN” means the Tax-Payers Identification Number;
- (t)“VAT” means Value Added Tax;
- (u)“warehouse” means any enclosure, building or vessel in which any person or dealer keeps stock of goods for sale or resale or for consumption.

(2) Words and expressions used in these rules and not defined but defined in the Act shall have the same meaning respectively assigned to them under the Act.

### 3. Tax period.-

The tax period for every registered dealer, other than those opting for payment of composition of tax under section 7 of the Act, shall be one calendar month or with reference to any particular dealer, such period as may be specified by the Appropriate Assessing Authority.

**4. Determination of taxable turnover.** –(1) For the purpose of determining the turnover of sales of goods for levying tax under sub-section (1) of section 5 of the Act, the following deductions shall be allowed from total turnover,-

- a) turnover of sales of goods on which no tax is leviable under the Act;
- b) turnover of sales of goods which has been exempted from tax;
- c) which have been taken place in the course of inter- state trade within the meaning of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or in the course of import of the goods into or export of the goods out of the Territory of India within the meaning of section 5 of the said Central Sales Tax Act, 1956;
- d) the sale price of the goods returned to the dealer by the purchaser within a period of six months from the date of delivery thereof;
- e) sales made outside the State of goods stock transferred/consigned to other States;
- f) sales through local agents (registered dealer) on behalf of the principal.

2) A registered dealer may in respect of any sale effected by him to unregistered dealer or consumer on which tax is payable by him and where he has not separately collected any amount by way of tax or has not otherwise deducted from the aggregate of sale-prices any amount by way of tax, deduct from the sale price of the goods the amount arrived at by applying the following formula:-

$$\text{Amount of tax} = \frac{\text{Rate of tax X aggregate of sale-prices}}{100 \text{ plus rate of tax}}$$

Explanation:- where the turnover of a dealer is taxable at different rates the

aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax.

#### **5. Reimbursement of tax to specialized agencies of UNO, etc.**

Any specialized agencies of United Nation Organizations, etc claiming reimbursement of tax under sub-section (1) of section 6 of the Act, shall submit their claim for such reimbursement to the Commissioner in Form VAT – XXIX alongwith the sale bill in original for the purchase of the goods from a registered dealer within a period of three months from the date of such purchase. No such claim for reimbursement shall be entertained if the amount of tax involved is less than Rs. 5000/ in any single transaction.

#### **6. Composition of tax.**

- (1) Any registered dealer covered under Schedule ‘E’ to the Act may apply to the Appropriate Assessing Authority in Form VAT-XIII to compound the tax assessable, within thirty days from the date of commencement of financial year:  
Provided the Appropriate Assessing Authority may entertain an application for composition of tax filed by the dealer beyond 30 days but not later than 60 days from the date of commencement of financial year, on payment of late fee of Rs. 50/-, per day of delay.
- (2) The dealer shall not be eligible for composition of tax in case he.-
  - (i) makes sales in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956, (Central Act 74 of 1956);
  - (ii) brings any goods in the State of Goa or to whom any goods are dispatched from any place outside the State;
  - (iii) makes consignment sale/stock transfers;
  - (iv) makes sales in the course of import of goods into or export of the goods out of the territory of India, within the meaning of section 5 of the said Central Sales Tax Act, 1956;
  - (v) receives any goods for sale on consignment basis or effects sales on behalf of the principal;
  - (vi) manufactures any goods for sale other than covered under entry (2) of Schedule ‘E’ to the Act;
  - (vii) is a non-resident dealer.
- (3) The Appropriate Assessing Authority upon scrutiny of application received from the dealer under sub-rule (1) and if it is found in order shall grant him the certificate in Form VAT-XIV.

- (4) The permission so granted shall be valid initially for a period of one year and thereafter be renewed every year upon application in that behalf from the concerned dealer alongwith the declaration as regards to his turnover during the immediate preceding year. The application for renewal of the certificate shall be made within a period of 30 days from the date of expiry of the said certificate.

Provided that the Appropriate Assessing Authority may entertain an application for renewal of certificate of composition of tax beyond 30 days but not later than 60 days on payment of late fee of Rs. 50/- per day of delay.

The dealer applying for renewal of his certificate of composition of tax shall submit the certificate issued to him to the Appropriate Assessing Authority alongwith the application.

- (5) A dealer to whom a certificate of composition of tax in Form VAT – XIV has been granted if found covered any time during the year under any of the contingencies as stated in sub-rule(2) above, such certificate shall stand withdrawn from the date of such contingency.  
The input tax credit on the stock held by the dealer on the date of such withdrawal shall be allowed to him in accordance with the provisions of sub-rule(1) of rule 7 of these rules.
- (6) The payment of the amount of composition tax at the rate specified in Schedule ‘E’ to the Act shall be made by the respective dealer quarterly in Form VAT-V in the appropriate Government treasury, within 30 days from the end of the quarter to which the payment relates.
- (7) The dealer to whom the composition benefit has been granted, shall file return of his sales for every quarter in Form VAT-IV, within 30 days from the end of the quarter alongwith a copy of challan acknowledging receipt of tax.

#### **7. Input tax credit.-**

- (1) An input tax credit claimed in respect of goods in hand at the time of registration shall be allowed if the dealer has an invoice or invoices proving that the goods were purchased by him within the State and within three months preceding the date of commencement of validity of registration certificate:

Provided that in working out the input tax credit, the purchases made during the period prior to the appointed day, if any, shall be excluded.

- (2) Where a registered dealer makes sales of taxable and exempt goods, the following conditions shall apply for arriving at the eligible input tax credit-
- (i) where all the sales of a registered dealer for that tax period are taxable, the whole of the input tax may be claimed as a credit.

- (ii) where only a part of the sales of a registered dealer for any tax period is taxable, the amount of input tax credit shall be worked out in proportion of taxable turnover to the turnover of sales of goods on the purchases of which input tax credit is claimed.
- (iii) Where a registered dealer makes sale of taxable goods, exempt goods and exempt transaction in a tax period, he shall make the calculation of input tax credit in proportion to such sales. Input tax credit in respect of stock transfers will be subject to the provisions of sub-section (3) of section 6 of the Act.

Explanation:-“exempt transactions” means stock transfers and consignment sales.

- (3) No input tax credit shall be available to the purchasing registered dealer in respect of purchases made by him on the strength of sale bill or cash memorandum. No input tax credit shall also be available in respect of goods purchased from outside the State.
- (4) Invoice to be issued by industrial unit covered under the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003 or under the modified or replaced new Scheme, shall be termed as “Restrictive Tax Invoice” and input tax credit admissible against such purchases shall be governed as per relevant condition in the said scheme.

#### **8. Input tax credit on stock held on the appointed day.**

- (1) If on the appointed day a registered dealer has in stock goods, other than capital goods, on which sales tax has been paid under the earlier law, he shall make a declaration to the Appropriate Assessing Authority in the form to be notified by the Commissioner and submit the total value of stock of goods held on the appointed day which shall entitle him to claim input tax credit on the goods purchased on payment of tax under the earlier law.
- (2) The conditions for claiming input tax credit on such stock shall be as under:-
  - (a) The dealer claiming input tax credit must be registered under the Act, on the appointed day.
  - (b) A claim for input tax credit must be made in the form to be notified by the Commissioner within thirty days from the appointed day, however, on an application from the dealer the Appropriate Assessing Authority may allow such claims beyond thirty days for good and sufficient reason but not later than sixty days from the appointed day.
  - (c) The dealer should submit to the notified authority an inventory of such goods held by him on the day immediately preceding the appointed day along with his application as required under clause (b) above.
  - (d) Where documentary evidence of sales tax charged is available, the value on which the sales tax is calculated shall be used as the basis for claiming the input tax credit and in case such purchases are inclusive of tax that is second sale where tax amount is not separately shown, the

value of such stock shall be reduced by ten percent and on such reduced stock net of tax shall be determined by applying the following formula:

$$A = \frac{B \times 100}{100 + R}$$

where 'A' is value of stock exclusive of tax

'B' is value of stock including tax

'R' is rate of tax under the earlier law

The tax rate for the purpose of calculation of input tax credit being applied to that value shall be the rate of sales tax specified in the earlier law for the said goods or the rate applicable under the Act, whichever is lower. For the purpose of this sub-clause the goods purchased by the registered dealer during the last 12 months preceding to the appointed day shall be eligible for claiming the input tax credit;

- (e) If the purchases are made locally availing concessional rate of tax under section 10A of the Goa Sales Tax Act, 1964, for the purpose of calculation of input tax credit of such goods in stock on the appointed day shall be allowed at such concessional rate.

#### **9. Refund in case of export.-**

- (1) A dealer whose sales are in the course of export out of territory of India within the meaning of sub-section(1) and sub-section(3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall furnish an application in Form VAT- XXVI to the Appropriate Assessing Authority for claim of refund of input tax paid by him, alongwith the return in Form VAT-III.
- (2) The Appropriate Assessing Authority shall verify the correctness of the claim of such refund and on being satisfied , shall issue the refund voucher in Form VAT- XII which shall be credited to the declared bank account of the dealer in the manner specified under rule 30 within three months from the date of filing of application claiming the refund.
- (3) Interest due, if any, on refunds as provided under sub-section(2) of section 33 of the Act, shall be paid to the dealer alongwith the principal amount in the manner as provided in rule 30 .

#### **10. Particulars of sale bill or cash memorandum.**

- (1) A sale bill or cash memorandum as specified in section 11 of the Act, issued by a registered dealer where the value of the goods sold is in excess of one hundred rupees, or a registered dealer selling non-taxable goods or registered dealer selling goods in the course of inter-state trade or commerce or in the course of export out of the territory of India or import into the territory of India, shall contain the following details.-
- (a) a consecutive serial number with date of sale;

- (b) the name, address and registration number of the selling dealer and ;
  - (c) a description of the goods with its value.
- (2) A sale bill shall be issued in duplicate, even where it is generated by any electronic or mechanical device, a copy marked “original” shall be delivered to the buyer and the duplicate copy be retained by the registered dealer.

**11. Credit and Debit notes.-**

- (1) Credit note or Debit note specified under section 12 of the Act shall be issued within a period of six months from the date of original sale or purchase.
- (2) It shall contain the particulars as specified in Schedule “F” to the Act and with consecutive serial number and the number and date of the relevant tax invoice.
- (3) In case goods are returned within the time specified, the claim for adjustment shall be allowed with reference to the year under which respective sales or purchases are made.

**12. Raising objection as to the jurisdiction of any officer or person.-**

An application raising an objection as to the jurisdiction of any officer or person, as provided under sub-section (7) of section 13 of the Act, shall be made to the concerned officer in Form VAT-XXXI and shall be submitted in duplicate bearing fees in the form of court fee stamps of the amount as prescribed in rule 46.

On receipt of the application the concerned officer or person whose jurisdiction has been challenged shall submit the same to the Commissioner with his comments within 10 days from the date of receipt thereof.

The Commissioner shall dispose of such application within a period of 60 days after giving the applicant a reasonable opportunity of being heard.

**13. Subordination of Officers.**

For the purpose of sub-section (8) of section 13 of the Act, the subordination of Officers and persons shall be as follows, that is to say,-

- (a) The Additional Commissioner of Commercial Taxes shall be subordinate to the Commissioner;
- (b) The Assistant Commissioner of Commercial Taxes shall be subordinate to the Additional Commissioner of Commercial Taxes;



- (c) Any other Officers or persons appointed under sub-clause(b) of sub-section (2) of section 13 of the Act, shall be subordinate to the Additional Commissioner of Commercial Taxes and Assistant Commissioner of Commercial Taxes.

**14.Registration of dealers – (1)** An application for registration by a dealer under sub-section(2) of section 18 of the Act shall be made in Form VAT-I hereto within 30 days from the date of commencement of liability to pay tax under the Act, to the Appropriate Assessing Authority. An application for registration under sub-section(3) of section 18 shall also be made in Form VAT – I hereto.

- (2) The registration and the renewal fees as specified in second Schedule appended to these rules shall be paid by challan in Form VAT–V hereto in the appropriate Government treasury. Receipted copy of the challan thereof shall be submitted alongwith the application. An application for renewal of registration certificate shall be made as per the provisions provided in Rule 16.

- (3) Provisions of sub-rule(1) and (2) above, shall also be applicable to any dealer making application for registration after succession of any business registered under the Act:

Provided that the registration fee of equal amount shall be payable on such application as paid by the preceeding dealer, immediately before such registration.

- (4) An application for registration shall be made, signed and verified in the case of a business owned by,-

- (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;
- (b) a firm, by partner thereof;
- (c) a Hindu Undivided Family, by the Karta or an adult male member thereof;
- (d) a body corporate(including a company, co-operative society or a corporation or local authority) by a director, manager, secretary or principal officer thereof or by a person duly authorised to act on its behalf;
- (e) an association of individuals to which clause (b),(c), or (d) does not apply, by the principal officer , or the person managing the business;
- (f) the Government, by a person duly authorised to act on its behalf.

(5) The employer effecting deduction of tax at source as required under sub-section (1) of section 28 of the Act, shall apply for registration to the Appropriate Assessing Authority in prescribed Form VAT-XXIV hereto and no registration/renewal fee shall be payable on such application.

**15. Grant of registration certificate.-** (1) The Appropriate Assessing Authority, on making such enquiries as it may think necessary and on being satisfied of the genuineness of the information furnished and on ascertaining that the registration fee as specified in the second Schedule hereto has been paid, he shall register the dealer and shall issue a certificate of registration in Form VAT-II.

(2) In the case of an employer effecting tax deduction at source, the registration certificate shall be issued in Form VAT-XXV hereto which certificate shall be valid for the year in which it is issued or upto such period as specified therein.

(3) The certificate of registration issued to the dealer,-

(a) shall take effect or be valid from the date of commencement of liability to pay tax if application for registration is made within the period specified in sub-rule(1) of Rule 14. or

(b) shall take effect or be valid from the date on which the application has been filed with the Appropriate Assessing Authority, if such application is made after the expiry of the aforesaid period:

(c) shall take effect in case of an application under sub-section(3) of section 18 of the Act, from the date of application or from such further date as the Appropriate Assessing Authority may by Order fix:

Provided that in case of an employer effecting deduction of tax at source, the certificate shall take effect or be valid from the date on which the deduction of tax at source is made or contractor's account is credited towards the payment of such deduction, whichever is earlier;

(4) The registration certificate initially issued shall be valid for a period of three years except for registration certificate issued to person or dealer making application under sub-section(3) of section 18 of the Act, which shall be valid for the year in which it is granted or for such further period not exceeding one year.

(5) Any registered dealer may obtain from the Appropriate Assessing Authority, on payment of fee of Rs.100/- and on production of receipt thereof from a Government treasury, a duplicate copy of any registration certificate issued to him and which may have been lost/destroyed/defaced;

**16. Renewal of certificate of registration-**(1) An application for renewal of registration certificate except voluntary registration shall be made on plain paper at least one month prior to the expiry of the period for which it was issued or earlier renewed. A receipted copy of the challan in proof of payment of renewal fees as specified in the second Schedule appended to these rules shall accompany the application for renewal.

(2) The Appropriate Assessing Authority on receipt of the application shall renew the certificate of registration for a period of three years , making necessary endorsement thereto or issue him a letter stating that the certificate of registration stands renewed for specified period which will form part of the certificate of registration originally issued.

(3) The renewal fees paid in excess, if any, shall be refunded to the dealer concerned by issue of refund voucher in Form VAT- XII. However, before proceeding to refund the said amount to such dealer, the Appropriate Assessing Authority shall first verify if any amount being due by the dealer is left unpaid by him and in such case shall adjust by issue of an order in Form VAT – XVI, the amount to be refunded towards the amount due from the dealer on the date of adjustment. If the amount of refund is less than Rs 100/- no refund voucher shall be issued but the amount shall be adjusted or be considered for being adjusted in subsequent years.

**17. Cancellation of registration certificate-**(1) When any registration certificate is required to be cancelled under sub-section (8) of section 18 of the Act , the dealer shall apply to the Appropriate Assessing Authority within 30 days from the date of occurrence of the event necessitating cancellation.

Where:-

(i) a dealer has discontinued, transferred or otherwise disposed of his business, the Appropriate Assessing Authority on being satisfied about the correctness of the fact he shall order the cancellation of registration certificate with effect from the date of discontinuance or transfer or disposal of the said business, as the case may be.

(ii) (a) the turnover of sales of a registered dealer during any year has not exceeded the relevant limit specified under sub-section (4) of section 3 of the Act, he shall make an application for cancellation of registration certificate to the Appropriate Assessing Authority together with a statement of his turnover of sales of immediately preceding year within 30 days from the close of the year. The Appropriate Assessing Authority may either order the cancellation of registration certificate or specify further period not exceeding one year for continuation of the said registration certificate.

(b) The dealer whose further period has been specified by the Appropriate Assessing Authority under clause (a) and he is satisfied that the dealer is not liable to pay tax under section 3 of the Act, he shall order the cancellation of registration certificate with effect from the date of expiry of the further period specified

under clause (a) and the liability of the dealer to pay tax under sub-section (4) of section 3 shall cease with effect from the said date.

2. (a) The registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and held by the dealer on the day immediately preceding the appointed day and which is deemed to be a certificate of registration issued under the Act for the purposes of clause (b) of sub-section (1) of section 87 of the Act, shall be deemed to have been cancelled from the date of commencement of validity of the fresh registration certificate issued under the Act.

(b) The registration certificate issued under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and held by the dealer on the day immediately preceding the appointed day and which is deemed to be a certificate of registration issued under the Act for the purposes of clause (b) of sub-section (1) of section 87 of the Act, shall be cancelled from the appointed day on application from the dealer for such cancellation.

(c) The certificate of registration issued or application received under sub-section (3) of section 18 of the Act, shall be deemed to have been cancelled from the date of expiry of its validity.

(3)(a) When the Appropriate Assessing Authority is satisfied at any time with any reason other than that referred to in sub-rule (1) and (2) above that, the certificate of registration of any dealer requires cancellation, he shall, for reasons to be recorded in writing, and after giving the dealer an opportunity of being heard, cancel the registration certificate with effect from such date as may be specified in the order and the liability of the dealer to pay tax shall cease with effect from the said date.

(b) (i) Every dealer whose registration is cancelled otherwise than on the basis of application, shall surrender the certificate of registration to the Appropriate Assessing Authority within seven days from the date of communication to him of the order of cancellation.

(ii) If the dealer fails to surrender his certificate of registration as provided in clause (i) above, the Appropriate Assessing Authority, may, by an order in writing and after giving the dealer an opportunity of being heard, impose upon the dealer a penalty not exceeding Rs.25/- for every day of default.

(4) If cancellation of certificate of registration has been ordered as a result of closure of business or deemed to have been cancelled on expiry of its validity then the balance of input tax credit carried over as on the date of such cancellation shall not be eligible for refund.

(5) The order of cancellation of certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.

**18. Cancellation of Registration certificate consequent on cancellation of certificate under the Central Sales Tax Act, 1956,-**When the Appropriate Assessing Authority is satisfied that the registration certificate granted under the Central Sales Tax Act, 1956(Act 74 of 1956), to a dealer has been cancelled, he shall cancel the certificate of registration granted under the Act to that dealer, provided that he had not otherwise become liable to pay tax under the Act. The cancellation shall take effect from the date on which the registration under the Central Sales Tax Act, 1956, is cancelled and the liability of the dealer to pay tax under the Act shall cease with effect from the said date.

**19. List of Cancellation of Registration Certificate and its publication ,-**

(1)The Appropriate Assessing Authority by the last day of July in each year, forward to the Commissioner, a list in duplicate and in alphabetical order, of all dealers whose registration is cancelled in the preceding year, and every such list shall contain the names and addresses of such dealers, their registration numbers and date of cancellation.

(2)In case of registration certificates which are deemed to have been cancelled under sub-rule (2) of Rule 17, no such publication shall be necessary.

(3)The Commissioner shall publish such list in the Official Gazette.

**20. Information to be furnished regarding change in business, etc.**

(1) The information required to be submitted under section 22 of the Act, shall be furnished by the registered dealer to the Appropriate Assessing Authority within 30 days of the occurrence of event stated in said section.

(2) If the information referred to in section 22 of the Act, relates to a branch of business located outside the jurisdiction of any Appropriate Assessing Authority, a copy of the information and of any order passed thereon, shall be forwarded to the Appropriate Assessing Authority within whose jurisdiction the branch is situated.

(3) When any registered dealer dies, his legal representative shall give intimation of the death to the Appropriate Assessing Authority within 30 days from the day of death of the dealer.

**21. Amendment of the Certificate of Registration,-**(1) When any registered dealer makes any report under section 22 as regards to,-

(a) change in the name of his business;

- (b) changes the place of business or opens a new place of business or closes any one of the places of business;
- (c) is a firm and there is change in partnership or in the constitution of the firm without dissolution thereof;
- (d) is a trust and there is a change in the trustee thereof;
- (e) is a guardian of a ward and there is a change in the guardianship ;or
- (f) for any other reasons whereof the certificate of registration requires amendment.

he shall submit his certificate of registration and copies thereof, as required to the Appropriate Assessing Authority, who shall make such enquiry or obtain such evidence as he may think fit and amend the certificate of registration.

- (2) An amendment under the foregoing sub-rule shall be effective from the date of the contingency which necessitates the amendment, whether or not information in this behalf was furnished within the period specified under Rule 20.
- (3) In case of a company, where two or more companies are to be merged or amalgamated by order of the Court or of the Order of the Central Government, the Appropriate Assessing Authority shall amend the certificate of registration effective from the date of such order.
- (4) If the registered dealer fails to furnish the information as required under section 22 of the Act, the Appropriate Assessing Authority, on the basis of information which may have come to his notice otherwise, and if he is satisfied that there has been any of the changes covered under clauses (a) to (f) of sub-rule (1) and / or sub-rule (3) above, and the certificate or other records of the dealer maintained in his office requires amendment, he may , after giving the dealer an opportunity of being heard, by order, amend the certificate accordingly. For the purpose, the dealer shall submit the certificate of registration and copies thereof to the Appropriate Assessing Authority within the time specified in the order.
- (5) If the dealer to whom certificate in Form VAT-II has been issued reports that any one or more additional places of business has or have been opened or closed, his certificate of registration shall be so amended by the respective Appropriate Assessing Authority and he shall be furnished a copy of the registration certificate for each additional place of business.

- (6) All the amendments in the certificate of registration shall be entered in the register maintained in the office of the Appropriate Assessing Authority.

**22. Declaration of the name of Manager of Business.**

The declaration regarding the name of the person or persons who shall be deemed to be manager or managers of the dealer's business as required under sub-section (1) of section 23 of the Act, shall be submitted by the dealer to the Appropriate Assessing Authority, within a period of fifteen days from the date of such appointment. Further the signature(s) of such person(s) appointed should be duly attested by the Notary and the appointment should be supported by copy of the document including resolution, if any, passed under which the appointment is made.

**23. Tax Returns.-**(1) A return to be filed by a registered dealer under section 24 of the Act, other than those opted for composition of tax under section 7 of the Act, shall be in Form VAT-III and it shall be filed within 30 days from the end of quarter.

- (2) Notwithstanding anything contained in sub-rule(1), the Commissioner may fix monthly returns of sales for dealers or class of dealers and such returns shall be filed within 30 days from the end of the month.
- (3) A return to be filed as specified in sub-rule(1) or sub-rule(2) above shall be accompanied by challan(s) in proof of payment of the tax in respect of each of the month in which net tax is payable.
- (4) The returns shall be submitted to the Appropriate Assessing Authority having jurisdiction over the dealer.
- (5) In case of a registered dealer having more than one place of business, a consolidated return shall be submitted by the Head Office of the business to the Appropriate Assessing Authority and shall include the total sales of all the branches or places of business of such dealer in the State.
- (6) Where a registered dealer effects closure of the business and applies for cancellation of registration certificate in the middle of the quarter or month, he shall file return for the period commencing from 1st day of the quarter or the month, as the case may be, till the date of closure thereof, within 15 days of such closure.
- (7) If any dealer, having furnished returns under sub-section(1) or sub-section(2) of section 24, discovers any omission or incorrect statement,, he may furnish a revised return as provided for in sub-section(3) of section 24 of the Act, before expiry of one year following the last date prescribed for furnishing the original return or before issue of assessment notice, whichever is earlier, and if such revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipted copy of the challan for the payment of differential amount of tax as provided in sub-section(3) of

section 25. Such payment shall also include interest due on late payment as provided under sub-clause(a) of sub-section(4) of section 25 of the Act.

**24. Tax payments.**-(1) Every registered dealer having monthly tax liability exceeding rupees one lakh, other than those opted for composition of tax under section 7, shall pay the tax payable under the Act for every month within twenty days from the expiry of each month.

- (2) In respect of the registered dealer, other than those opted for composition of tax under section 7, having monthly tax liability upto one lakh, the payment shall be made within thirty days from expiry of each month.
- (3) All payments of tax under the Act shall be made in the appropriate Government treasury under challan in Form VAT-V.
- (4) Where any registered dealer submits the return in the prescribed form without a copy of the challan for having paid tax due or with payment of tax lesser than what is due, the Appropriate Assessing Authority shall issue a notice in Form VAT-VI to the registered dealer for the tax not paid. Such notice shall be deemed to be a demand notice and the registered dealer shall pay the said amount demanded within thirty days from the date of service of such notice alongwith the interest for delayed payment at the rate provided in clause(a) of sub-section(4) of section 25.

**25. Certificate for tax deduction at source.**-(1) The tax deducted at source referred to in sub-section (2) of section 28 of the Act shall be remitted as under:-

- (i) the employer effecting deduction of tax under sub-section (1) of section 28 of the Act, shall pay the tax deducted every month within the time as laid down under rule 24 into the appropriate Government treasury and every such remittance shall be accompanied by challan in Form VAT – XVIII hereto.
  - (ii) The challan shall be filled in quadruplicate. The original shall be retained by the employer for records after making the payment. The duplicate shall be furnished by the employer to the Commissioner alongwith the statement specified in sub-rule(2) of this rule. The triplicate copy shall be retained by the Treasury and the quadruplicate copy shall be sent by the Treasury Officer to the Appropriate Assessing Authority.
- (2) Issue of certificate for deduction of tax at source.



(i) The certificate referred to in sub-section (3) of section 28 of the Act, shall be in Form VAT – VII hereto and it shall carry serial number and date and shall be signed by the employer effecting the tax deduction or his authorised representative.

(ii) The certificate shall be issued within fifteen days from the end of the quarter during which the deduction is effected.

(iii) Every such certificate shall be issued in quadruplicate. The original and the duplicate shall be made over to the contractor in respect of whom deduction is effected. The contractor shall furnish the original alongwith his return to the Appropriate Assessing Authority retaining the duplicate for his record. The employer shall retain the quadruplicate for his record and send the triplicate to the Commissioner with the statement in Form VAT – XXVII hereto within thirty days from the end of the quarter to which the statement relates.

(iv) Every employer effecting tax deduction at source and issuing certificate in Form VAT – VII shall maintain proper record of certificates of tax deduction issued in Form – VAT XXVIII hereto which shall be open for inspection to the officers of Commercial Tax Department at all reasonable time. In case where records are maintained in electronic system, the Commissioner, may dispense with the maintenance of records in Form VAT – XXVIII, subject to such conditions as he may impose.

(3) Non-deduction of tax at source or deduction of tax at lower rate following conditions shall apply.

A works contractor executing works contract may make an application to the Commissioner seeking exemption from deduction of tax or deduction at lower rates by such authorities in respect of the works contracts executed, subject to the following conditions, namely:-

- (i) The works contractor is a registered dealer for a period of not less than 3 years;
- (ii) The works contractor is not in arrears of any tax or other amount due under the Act on the date of application;
- (iii) The works contractor is not a non-resident dealer;
- (iv) The application shall be made within 90 days from the date of the commencement of the works contract if he has commenced the works contract during the course of the year;
- (v) The works contractor proves to the satisfaction of the Commissioner, that, in respect of the works contract allotted, required tax will be deducted at source or has been deducted and deposited in the Treasury from the account of sub-contractor.
- (vi) The works contractor shall furnish such security as the Commissioner may demand;

- (vii) The exemption or reduction granted in the amount of deduction, is liable to be withdrawn forthwith, if the works contractor commits the default in filing the returns or in payment of tax payable under the Act within the time prescribed.

**26. Intimation regarding PAN.-**The dealer applying for registration under the Act shall intimate his Permanent Account Number under the Income Tax Act, 1961(Central Act 43 of 1961), to the Appropriate Assessing Authority at the time of such application. If the dealer has obtained such number at any time after the application for registration under the Act is made, than he shall intimate the same to the Appropriate Assessing Authority within 30 days from the date of receipt of the same from the Income Tax Department. Incase where application for PAN is made and no number is released , intimation for having applied for the same should be invariably given to the Appropriate Assessing Authority .

## **27. Assessments.**

- (1) If a registered dealer furnishes the return in respect of any tax period within the specified time and the return so furnished is found to be in order, it shall be accepted as self-assessed subject to adjustment of any arithmetical mistake apparent on the face of the said return:  
Provided that the Commissioner may by order, issued within a period of sixty days after the close of each year specify the method for selection of assesses for the purpose of detailed assessment upto 20% of the total number of such assessments or such other percentage as may be notified by the Government from time to time.
- (2) Whenever the Commissioner makes an assessment of tax of a registered dealer under any of the clauses (a) or (b) or (c) of sub-section (2) of section 29 of the Act, he shall cause to serve a notice in Form VAT-VIII upon such dealer.
- (3) After giving the dealer a reasonable opportunity of being heard, the Commissioner shall pass order of assessment which shall be recorded in writing in the Form VAT-X and where the Commissioner determines the turnover of a dealer at a figure different from that shown in the returns of sales submitted by the dealer, under the provisions of the Act and these rules, the order shall state briefly the reasons therefore, but failure to state reasons shall not affect the validity of the assessment order.  
The order imposing penalty and/or the interest in respect of any period may be incorporated in the order of assessment relating to that period or a separate order may be issued for levy of such penalty and/or interest.
- (4) The Appropriate Assessing Authority, when he thinks necessary to make assessment of tax of a dealer who has been found liable to pay tax in respect of any period but has failed to apply for registration as required

under section 18 of the Act, then, he shall do so, by observing the procedure laid down in sub-rule (2) above.

- (5) If the assessment made under this rule results in tax payable in excess of amount declared and paid alongwith the returns, then the Appropriate Assessing Authority shall serve upon the dealer a notice in the Form VAT-XI directing the dealer to pay the excess amount demanded within the specified time which may not exceed sixty days from the date of service of such notice.
- (6) When the copy of the challan acknowledging receipt of tax is furnished by the dealer or person from whom any amount is demanded under these rules, the Appropriate Assessing Authority shall cause to make necessary entries in the office record wherever necessary and shall place such copy of the challan in the respective case record of the dealer or other office record.
- (7) If the assessment made under this rule results in excess input tax credit refundable to the dealer then such refund shall be granted in accordance with the procedure laid down in Rule 30.
- (8) The Appropriate Assessing Authority may assess a registered dealer in respect of a part of the year for any other good and sufficient reason and shall record in writing the circumstances which necessitate the assessment, either before or at the time of proceeding to such assessment.
- (9) If any dealer applies for cancellation of his registration certificate on the grounds of closure of business or change in the ownership or status of the business or any other specific reason, the Appropriate Assessing Authority shall assess the said dealer before cancellation of his registration certificate.

## **28. Provisional and protective assessment.**

The procedure laid down under sub-rules (2) to (6) of rule 27 of these rules with such modifications as may be necessary shall apply to the assessment made under sections 30 and 32 of the Act.

## **29. Escaped assessment, re-assessment of tax, etc**

- (1) If the Commissioner has reasons to believe that any turnover of sales of any goods chargeable to tax under the Act has, in respect of any period/year, escaped assessment or has been under-assessed, or assessed at a lower rate or allowed input tax credit in excess of what is admissible or that any deduction has been wrongly made in an order issued under section 29 of the Act, the Commissioner shall cause to serve upon the concerned dealer within the time specified in sub-section(1) of section 31 of the Act, a notice in Form VAT-IX and after giving him reasonable opportunity of being heard and making such enquiries as it considered necessary may

proceed to assess or re-assess the amount of tax due from such dealer.

- (2) The order of assessment or reassessment referred to in sub-rule(1) shall be made in writing in Form VAT-X. Also, a notice in the Form VAT-XI, as referred to in rule 27, for demand of tax levied, interest and penalty imposed, if any, arising out of said orders shall be served upon the dealer.

**30. Refunds.**-(1)When any order of assessment under section 29 or re-assessment under section 31 or order of appeal under section 35 or under section 36 or under section 37 a review by Tribunal or under section 38 a revision by High Court or revision by Commissioner or rectification under section 41 results in input tax credit exceeding the tax liability whereby dealer is entitled for refund of tax, penalty or interest paid in excess of the amount due from him and the amount to be refunded does not exceed Rs. 50,000/-, the Appropriate Assessing Authority shall forthwith proceed to refund such amount to the person concerned by issue of refund voucher in Form VAT-XII for being credited to the declared bank account of the dealer. However, before proceeding to refund such amount, the Appropriate Assessing Authority shall firstly verify that any amount being due by the dealer is left unpaid by him, in such case , shall adjust the amount to be refunded by issue of an order in Form VAT-XVI, towards the amount due from the dealer on the date of adjustment and thereafter shall refund the balance, if any.

- (2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds fifty thousand rupees but does not exceed Rs. 2 lakhs, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner in charge of or having the jurisdiction over the wards , before proceeding to refund such amount. In cases where the Assistant Commissioner is himself Appropriate Assessing Authority , the sanction for refund shall be obtained from the Additional Commissioner of Commercial Taxes. For the said purpose, he shall submit the case record of the dealer to the Assistant Commissioner of Commercial Taxes stating full facts which has originated the refund. The Assistant Commissioner of Commercial Taxes upon examining the case shall order the sanction of refund and the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of Assistant Commissioner of Commercial Taxes and the refund shall be made in the manner as provided in sub-rule (1) above.

(3)When the amount of refund arising from any of the contingencies referred to in sub-rule (1) and (2) above exceeds Rs. two lakhs or when any amount is unduly paid by the dealer, the Appropriate Assessing Authority shall obtain the sanction of the Additional Commissioner of Commercial Taxes before proceeding the refund of such amount . For the said purpose, he shall submit the case record of the dealer to the

Additional Commissioner of Commercial Taxes stating therein full facts which originated the refund and upon receipts of the sanction order from the Additional Commissioner of Commercial Taxes, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of Additional Commissioner of Commercial Taxes, in the manner as provided in sub-rule (1) above.

**31. To whom appeal should be made.**

An appeal against an order of assessment or re-assessment or any order raising demand passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner of Commercial Taxes (hereinafter referred to as “Appellate Authority”), except appeal against an order passed by the Assistant Commissioner of Commercial Taxes or against order with such monitory limit of disputed amount as may be fixed by the Government by order in writing, in which case, the appeal shall lie to the Additional Commissioner of Commercial Taxes (hereinafter referred to as “Appellate Authority”) and a second appeal against an order passed in appeal shall lie to the Tribunal.

**32. How the memorandum of appeal shall be presented.-**

The memorandum of appeal shall be drawn up in duplicate in Form VAT XVII and after being signed either by the dealer or person duly authorised by him in that behalf, file before or send by a registered post to the Appellate Authority or to the Tribunal, as the case may be.

**33. What should accompany the memorandum of Appeal.-**

- (1) The memorandum of appeal when presented to the Appellate Authority shall bear court fee stamp of the amount specified in rule 46 and shall be accompanied by certified copy of the order appealed against. It shall be endorsed by the appellant or by the person duly authorised, as follows:-
  - (a) that the amount of tax assessed or re-assessed and the penalty, if any, imposed or the tax or penalty admitted to, be due, has been paid and;
  - (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.
- (2) The memorandum of appeal when presented to the Tribunal shall bear the Court fee stamps of the amount specified in rule 46 and shall be accompanied by a certified copy of the order appealed against and also by necessary documents in proof of payment of undisputed amount of tax or penalty or both that may be due as per appeal order passed by the Appellate Authority. It shall further be endorsed by the Appellant or person duly authorised that to the best of his knowledge and belief the facts set out in the memorandum are true.

### **34. Stay of disputed amount of tax.-**

(1) Pending the final decision of an appeal filed under sub-section (1) of section 35 of the Act, on an application from the appellant, the recovery of any tax assessed or re-assessed or penalty imposed under the Act and not admitted by the appellant to be due from him, shall be stayed, if so directed by the Appellate Authority and not otherwise, on such terms and conditions as may be specified in the direction.

(2) The Appellate Authority shall dispose of any stay application not later than ninety days from receipt of such application by giving the applicant an opportunity of being heard in the matter.

(3) The appeal may be summarily rejected if the appellant after being given an opportunity to comply with any of the requirements of rule 32 and 33 of these rules or being directed to furnish security, which may be decided by the Appellate Authority fails to comply with the requirements of the said rules or furnish security or for any other sufficient reasons;

Provided that when an application is summarily rejected on the ground other than non compliance of provisions of rules 32 and 33 or for non furnishing of security demanded, the reasons for such summary rejection should be stated in the order.

### **35. Hearing and recording of evidence.**

If the appellate or revising authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties. He may call for necessary evidence as may be necessary to decide the appeal.

### **36. Application for revision or review.**

(1) The application for review before the Tribunal shall be made within a period of thirty days from the date of order as provided under section 37 of the Act. However, the Tribunal may entertain such application beyond the period of thirty days, if the applicant satisfies the Tribunal that he had sufficient cause for not presenting the application within such period.

(2) The Tribunal upon receipt of such application shall issue a notice to be served on the applicant specifying the date and time for hearing and upon hearing shall make necessary order.

(3) When the Commissioner proposes to revise or review any order, on his own motion, under section 39 of the Act, he shall give the dealer as well as the Appropriate Assessing Authority or the Appellate Authority, as the case may be, an opportunity of being heard.

- (4) When any order passed as a consequence of review or revision, results in extra dues payable by the dealer, he shall call the dealer to pay the difference in tax within a period of sixty days.

**37. Order of higher authorities shall be binding on subordinate authority.**

- (1) The orders passed by the appellate or revising authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an authority shall supercede or modify, as the case may be, the initial order passed by the same authority.
- (2) A copy of any order passed upon any appeal or order passed in revision/review shall be sent to the officer whose order forms the subject matter of the appeal or revision/review proceedings.

**38. Review of orders.**

- (1) when the Tribunal constituted under section 14 or the Commissioner ,reviews any order under section 37 or under section 39, the Tribunal or the Commissioner, as the case may be, shall record reasons thereof.
- (2) when any Appropriate Assessing Authority rectifies any order , he shall send a copy of the order and of the statement of reasons thereof to the Additional Commissioner of Commercial Taxes.

**39. Rectification of clerical or arithmetical mistakes.**

- (1) An assessing, appellate or revising authority may at any time within one year from the date of order passed by it rectify any clerical or arithmetical mistake apparent on the face of the record or otherwise brought to his notice;

Provided that no rectification, which has an effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

- (2) where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.
- (3) where such rectification has the effect of enhancing the assessment, the Appropriate Assessing Authority shall serve on the dealer a revised notice in Form VAT-XIX, and thereupon the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.
- (4) when any order passed as a consequence of rectification results in extra dues payable by the dealer, he shall call the dealer to pay the difference

in tax within a period of sixty days by issue of necessary demand notice in Form VAT-XI.

**40. Application for clarification.**

- (1) Any application by the applicant for clarification of rate of tax payable under the Act, in respect of goods liable to tax under the Act shall be made on plain paper drawn in duplicate, setting out the complete details of the goods on which the clarification is sought enclosing therewith technical/commercial literature, if any. The fees payable on such application shall be as provided under rule 46.
- (2) The Commissioner after considering all the relevant material produced before him in this behalf shall clarify the matter within a period of six months from the date of receipt of such application.

**41. Recovery of arrears.**

- (1) when a dealer or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount within the time specified in the notice or order, or on expiry of extended time, if any, granted for making such payment, the Appropriate Assessing Authority shall issue for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment , a certificate for the recovery of the amount due in Form VAT-XXIII.
- (2) The certificate referred to in sub-rule(1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provisions of section 64 of the Act, and for the same purpose of recovery the relevant provisions contained in the Goa Land Revenue Code , 1968 (Act No 9 of 1969), and rules made thereunder shall be applicable.
- (3) The certificate referred to in sub-rule(1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa Land Revenue Code ,1968 and rules made thereunder, in all cases wherein no officer is authorised by the Government under the act to exercise the powers of a Collector under the said Goa Land Revenue Code ,1968 for the purpose of recovering the dues as arrears of land revenue.
- (4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the district, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule(1) to the officer authorised by the Government under section 64 of the Act , or to the Collector of the District if no



officer is authorised under the said section 64 of the Act soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said section 64 of the Act.

Whenever the amount of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority , the said authority shall take immediate steps to enter the same amount into the Government Treasury.

- (5) Certificate referred to in sub-rule(1) shall be issued in respect of each defaulter or person responsible for payment of arrears.
- (6) The officer referred to in sub-rule(2) and the authorities referred to in sub-rules(3) and (4), as the case may be , shall keep informed the Appropriate Assessing Authority about the step taken in the matter of recovery of arrears when such information is called for by the said Appropriate Assessing Authority, and shall report to him as soon as the recovery is made, the amount recovered giving the particulars of the recovery, namely, the date on which the recovery is made, the name of the treasury wherein the amount is entered , and the date of challan under which the amount is paid into the treasury.

(7)On the basis of the report of payment referred to in sub-rule(6) received from the concerned authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.

#### **42. Audit of Accounts.**

The dealer liable to get his accounts audited as required under sub-section (1) of section 70 of the Act, shall submit to the Appropriate Assessing Authority the audited statement of accounts in Form VAT – XV, within nine months after the end of the relevant year.

The audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as required in the said Form.

#### **43. Maintenance of records.-**Records to be maintained by registered dealers.

- (1) Every registered dealer shall keep and maintain a true and correct account of his business transactions.
- (2) The following records in particular shall be maintained:

- (a) a monthly account specifying total output tax, input tax and net tax payable or the tax credit due for refund including carried forward of such balance from the preceding month.
- (b) purchase records, such as, purchase invoices, cash and credit invoices with despatch challans and transport and courier documents/receipts wherein tax has been charged and all purchases made without charge of tax including import of goods from other States or Countries or from unregistered dealers.
- (c) sales records showing separately sales made at each rate of tax, zero rate and exempt sales.
- (d) the copies of tax invoices related to taxable sales and invoices related to exempt sales in chronological and numerical order.
- (e) credit and Debit note issued/received, in chronological and numerical order.
- (f) records of all zero rated exports of goods together with copies of custom clearance certificates, invoices issued to the foreign purchasers, transport documentation, Form 'H' prescribed under the Central Sales Tax Act 1956, orders or contracts for with the foreign purchasers and evidence of payment by bank, transfer through a bank or by a letter of credit payable by Bank.
- (g) records of inter-State sales and inter-State transfer supported by 'C' Forms, 'F' Forms, way bills and stock transfer vouchers.
- (h) cash records maintained by retailers, viz. cash book, petty cash, vouchers, and other accounting records including cash registers, machine rolls details in the daily takings.
- (i) details of input tax calculation where the registered dealer is making both taxable and exempt sales.
- (j) the registers, accounts and documents maintained shall be sequentially numbered and where the register and other documents are maintained by means of a computer or any other similar mechanical device, the dealer shall maintain copies in paper of such registers and other documents printed on a monthly basis;
- (k) documentation, records and claims eligible for all transitional tax credit in respect of stock held on the appointed day or on first registration.
- (l) stock records showing stock receipts, returns, deliveries and balances ratewise.
- (m) manufacturing records including records of capital goods and raw materials.
- (n) annual accounts including Trading, Profit & Loss account and Balance Sheet, with Schedules.
- (o) order records, delivery notes/challans and way bills.
- (p) records of the bank transactions.

- (3) A dealer opting for composition of tax under section 7 of the Act and an unregistered dealer shall maintain a daily record of his gross sale and purchase details.
- (4) All records maintained in course of business shall be retained for a period of six years from the expiry of the year to which they relate.

**44. Establishment of check post.-**

- (1) check-post shall be set up and barriers erected across roads as provided under sub-section (1) of section 75. The barriers shall be in the form of contrivances to enable traffic to be stopped.
- (2) No person shall transport beyond a check-post any goods the sale of which is liable to tax under this Act except after filing declarations in the Form VAT-XX in triplicate and presenting it to the check-post officer.
- (3) When the owner or person in charge of the vehicle carries with him a bill of sale bearing the full name and address of the purchaser, he shall not be required to file the form specified under sub-rule (2) provided an extra or xerox copy of the bill is submitted at the check-post.
- (4) In respect of clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency, steamer agency, transporting the notified goods in or out of the State or through any of the check-post, shall, in lieu of Form VAT XX, furnish a authenticated xerox copy of the trip sheet or any other document giving the details of cargo transported, to the Commercial Tax Officer having jurisdiction over the area in which the principal office of such agencies is located ,within 48 hours from arrival of the carrier at the destination or a crossing of any of the check-posts, as the case may be.
- (5) Generally an inspector shall be in charge of a check-post and he may be assisted by such staff as may be necessary. However, till independent check-posts for VAT are set up for administration, the Government may notify the Excise Check-posts as check-posts for the purposes of the Act and may appoint any suitable official from Excise Department to be an Inspector in-charge of such check-post.
- (6) The driver of the vehicle carrying goods or the person in charge of the goods shall file all the three copies of the declarations in specified form at the check-post. The officer-in-charge of the check-post shall sign and date each copy of the declaration and mark it with the seal of the check-post. He shall then return one copy to the driver or the person in charge of the goods. Of the two copies of the declarations retained at the check-post, one shall be pasted in a guard file to be kept there and the other forwarded to the Appropriate Assessing Authority of the ward, in which the consignor or the consignee, as the case may be, has his principal place of business.

- (7) In case of agencies referred to in sub-rule (4) transporting the goods, the driver of the vehicle carrying the goods or the person in charge of the goods shall produce the trip sheet or any other document giving the details of the goods transported to in charge of the check-post who, if need be, shall take the necessary details and return the trip sheet duly endorsed to the driver.
- (8) Every officer of the Commercial Tax Department not below the rank of inspector shall have authority to intercept and check and search any vehicle for the purpose of sub-sections (3) and (4) of section 75.

**45. Nomination of head of office in the case of dealer having more than one place of business.-**

- (1) Where a dealer has within the State more than one place of business (hereinafter referred to as “branches”) he shall nominate one of such branches as the head office of the business for the purpose of this rule.
- (2) The dealer shall intimate the nomination under sub-rule (1) to all the Appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.
- (3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.
- (4) All applications, returns or statements specified under the Act or these rules shall be submitted in respect of all the branches jointly by the Head office to the Appropriate Assessing Authority.
- (5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.
- (6) The person in charge of each branch shall at all reasonable time, on demand by the Appropriate Assessing Authority furnish the name and the address of the head office, and intimate whether or not his branch’s returns of turnover have been dispatched to such head office.
- (7) All notices and orders, required or permitted by the Act or these rules to be served on any dealer, shall be issued to and served on the person in charge of the head office referred to in this rule.
- (8) A notice, or order issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

**46. Payment of fees.**

The following fees shall be payable in court fee stamps.

- (i) on memorandum of appeal against order of assessment/re-assessment with or without penalty, or of penalty or of forfeiture Rs.200/-

(ii)	on an application for clarification to the Commissioner under sub-section (3) of section 69	Rs.100/-
(iii)	on any other application or petition for relief to any authority under the Act or Rules	Rs. 20/-
(iv)	on application for grant of certified copies of any document other than those specified in the rules	Rs. 20/- (per copy)
(v)	on memorandum of appeal to the Tribunal	Rs.250/-
(vi)	on application for grant of amendments to registration certificates.	Rs. 100/-
(vii)	Letter of authority for representation before any authority under the Act and Rules	Rs.10/-
(viii)	Application raising objection as to jurisdiction of any officer or person	Rs. 100/-

**47. Delegation of powers and duties.--**

The Commissioner may, by an order notified in the Official Gazette, delegate any of the powers as specified in column (2) and (3) of the First Schedule hereto to the officers specified in the corresponding entries in column (4) of the said Schedule.

**48. Powers conferred upon any authority may be exercised by an authority superior to that authority.--**

Any powers conferred by these rules upon any authority may be exercised by an authority superior to that authority constituted under these rules.

**49. Business owned by a person under disability.--**

A trustee, a guardian or manager (whether appointed by a court or otherwise) or the court of wards carrying on a business on behalf of dealer, who is under disability, shall be liable to perform all obligations imposed by the Act and these Rules in respect of such business as if he was the dealer and had not been under disability and had been carrying on the business himself.

**50. Business forming part of estate under the control of a court.--**

The administrator - general, the official Trustee and the executor or administrator or any receiver carrying on any business forming part of an estate placed under his control by an Order of a Court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such

business to the same extent as if he was the dealer and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

**51. Superintendence and control of the administration under the Act.-**

- (1)(a) The Government shall superintend the administration and the collection of the tax leviable under the Act.
- (b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.
- (c) Subject as aforesaid and to the control of the Commissioner, the Additional Commissioner shall control all other officers empowered under the Act.
- (2) Assistant Commissioner of Commercial Taxes/the Commercial Tax Officer or Assistant Commercial Tax Officer in charge of an area is charged with the duty of carrying out the provisions of the Act, subject to the control of and direction of the Government, Commissioner and Additional Commissioner.

**52. Jurisdiction.**

(1) For implementing the provisions of the Act and these rules, the State shall be divided into the following (nine) wards comprising of the areas noted against each -

- |        |                         |   |  |
|--------|-------------------------|---|--|
| (i)    | Panaji ward             | - | Taluka of Tiswadi  |
| (ii)   | Mapusa Ward             | - | Talukas of Bardez and Pernem   |
| (iii)  | Margao Ward             | - | Talukas of Salcete and Canacona  |
| (iv)   | Vasco-da-Gama           | - | Taluka of Mormugao   |
| (v)    | Ponda Ward              | - | Taluka of Ponda  |
| (vi)   | Curchorem Ward          | - | Talukas of Quepem and Sanguem  |
| (vii)  | Bicholim Ward           | - | Talukas of Bicholim and Satari.  |
| (viii) | Fast Track ward(North)  | - | The district of North Goa in respect of dealers having annual turnover of rupees five crores or such other dealers as may be assigned to the ward by the Commissioner. |
| (ix)   | Fast Track ward(south)- | - | The district of South Goa in respect of dealers having annual turnover of rupees five crores or such other dealers as may be assigned to the ward by the Commissioner. |

- (2) The Appropriate Assessing Authority nominated by the Commissioner of Commercial Taxes shall have jurisdiction in relation to non-resident dealers.

**53. Penalty.-**

Whoever commits breach of any provision of these rules shall, on conviction by a Magistrate, be punishable, with a fine, which may extend to five thousand rupees, and in the case of a continuing breach with a daily fine which may extend to rupees one hundred.

**54. Supply of copies of records (except the records of the Tribunal) shall be regulated according to the provisions set out in the Third Schedule.**

**55. Compounding of offence.**

- (1) Subject to the limitations in the Act, the Commissioner may decide to accept, on application from any person, a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceeding in respect of such offence.
- (2) On taking a decision under sub-rule (1), the Commissioner, shall, if there are no reasons to the contrary, make an order in writing specifying therein -
  - (a) the sum determined by way of composition;
  - (b) the date on or before which the sum shall be paid into the Government Treasury;
  - (c) the authority before whom and the date on or before which a challan shall be produced in proof of such payment, and
  - (d) the date on or before which the person shall report the fact to the Commissioner.
- (3) On receipt of the challan for payment of the composition fee as required under sub-rule(2), the Commissioner shall pass an order compounding the offence and shall send a copy of such order to the person concerned and also to the authority referred to in clause (c) of sub-rule (2).

**56. Conditions regarding enrollment of Sales Tax practitioner.**

(1) Sales Tax Practitioner appearing before any authority as provided under clause (c) of section 82 of the Act shall possess the following qualifications:

He should have passed,

- (a) a degree examination in Commerce or in Economics of any Indian University established by law for the time being in force; or
- (b) a degree examination of any foreign university recognized by any Indian University as equivalent to the degree examination mentioned in clause (a) above; or
- (c) any other examination notified by the Government for this purpose; or
- (d) possess qualification of an auditor of a company in the State of Goa referred to in section 226 of the Companies Act, 1956 (Central Act 1 of 1956);

- (2) The person who is presently enrolled as Sales Tax Practitioner as on the date preceding the appointed day under the earlier law shall continue to be Sales Tax Practitioner under the Act.
- (3) A retired officer of the Sales Tax Department/Commercial Tax Department not below the rank of Sales Tax Inspector/Commercial Tax Inspector is eligible to enroll as Sales Tax Practitioner after one year from the date of his superannuation or voluntary retirement, subject to payment of fees specified.
- (4) The fees for enrollment as a Sales Tax Practitioner shall be Rs.500/- to be deposited by a challan.
- (5) The Sales Tax Practitioner shall apply for enrollment to the Commissioner in Form VAT- XXI hereto.
- (6) The certificate of registration as a Sales Tax Practitioner shall be issued by the Commissioner in Form VAT- XXII.
- (7) The authorization to represent any person before any authority in any proceedings under the Act or rules as provided under sub-section (1) of section 82 of the Act shall be given in Form VAT – XXXII.

#### **57. Declaration for purchase of capital goods.-**

- (1) The declaration referred to in entry 23 of Schedule ‘B’ appended to the Act shall be in Form VAT – XXX which shall be issued in quadruplicate. The original and duplicate shall be made over by the purchasing dealer to the selling dealer out of which the original shall be furnished by the selling dealer to his Assessing Authority alongwith the return. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be send by the purchasing dealer immediately on its issue to the Commissioner keeping the quadruplicate for his record.
- (2) A single declaration in Form VAT-XXX may cover more than one transaction of purchases if such purchases are made within a quarter and their details, namely, serial number of tax invoices, their dates and amount of purchases are shown in the Form under the signature of the purchasing dealer.
- (3) If no such declaration in Form VAT – XXX is submitted by the selling dealer alongwith the quarterly return then the dealer will not be eligible for claiming the sale of capital goods under entry 23 of the Schedule “B” to the Act.

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## FIRST SCHEDULE

(See rule 47)

Sr. No.	Section/ Rule	<b><u>Description of Power</u></b>	Designation of Officer
(1)	(2)	(3)	(4)
(1)	Sec.18/19 & 28	Registration/Amendment and cancellation of certificate of registration.	Appropriate Assessing Authority
(2)	Sec.29, 30, 31 and 32	To make an assessment/re-assessment/provisional assessment/protective assessment and impose penalty, levy of interest.	- do -
(3)	Sec.7(1)	To grant permission to pay composition of tax in lieu of the net amount of tax payable including extension of permission and the other matters connected therewith.	- do -
(4)	Sec.24	To require the dealer to furnish the returns and data for the purpose of collecting statistics relating to any matter dealt with, by or in connection to this Act; exempt any dealer from furnishing returns or permit any such dealer to furnish them for such different periods.	- do -
(5)	Sec.25(4)(b)	To allow the dealer to pay tax, penalty, interest or the sum forfeited in installments.	- do -
(6)	Sec 33/34, Rule 30/9	Refunds/Provisional refunds.	Additional Commissioner of Commercial Taxes /Assistant Commissioner of Commercial Taxes /Appropriate Assessing Authority
(7)	Sec. 63	Special mode of recovery	Appropriate Assessing Authority/Assistant Commissioner of Commercial Taxes.
		To impose penalty for failure to	Appropriate Assessing

(8)	Sec.70	furnish a copy of audit report within the prescribed time.	Authority.
(9)	Sec. 72	To require the dealer to maintain accounts & records	-do-
(10)	Sec. 73	To require a dealer to produce accounts or documents, furnish any information, inspect the accounts books and other records, search premises and other related work.	Additional Commissioner/Assistant Commissioner of Commercial Taxes, Commercial Tax Officer/Assistant Commercial Tax Officers.
(11)	Sec. 74	To collect information, particulars for cross checking of transactions, etc.	-do-
(12)	Sec. 76	Survey/Inspection of the place of business.	-do-
(13)	Sec. 54,55,56,57,58 & 59	To impose penalties	Appropriate Assessing Authorities.

**THE SECOND SCHEDULE**  
**Registration/renewal charges under the Goa Value Added Tax Act, 2005.**  
(See rules 14 & 16)

Sr. No.	Category of dealer	Amount of registration and renewal charges for the years
(1)	(2)	(3)
(i)	Turnover limit upto Rs. 5 lakhs.	Rs. 1000/-
(ii)	Turnover above Rs. 5 lakhs and upto Rs. 40 lakhs.	Rs. 3000/-
(iii)	Exceeding Rs. 40 lakhs but below Rs. 1 crore.	Rs. 5000/-
(iv)	Rs. 1 crore and above.	Rs. 10000/-
(v)	For voluntary registration	Rs. 2000/-

N.B.:- Part of a year shall be treated as a full year.

### THIRD SCHEDULE

(see rule 54)

(Rules for supply of copies of records under Rule 54)

#### **Certified copies of documents and orders**

1. Any person who is party to a proceeding under the Act or under these Rules may apply to the Appropriate Assessing Authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.
2. A separate application shall be made for copies of any number of papers available in the record of each year and it shall be accompanied by an initial fee of Rs. 25/- in Court fee stamp, an extra fee of Rs. 10/- for per copy, if copies are required urgently.
3. The clerk shall immediately, on receipt of an application make entries in the register maintained in Form 2 and issue a receipt in token of having received the application, in Form 1. Thereafter, the said clerk shall pass on the same application to the officer concerned latest by the next working day, and shall without undue delay obtain orders of the Appropriate Assessing Authority or the notified Authority, as the case may be, as to whether or not the copy is to be allowed, and if the copy is allowed, the clerk entrusted with the copying work shall obtain the record together with the application and without undue delay shall notify the required fee on the notice board of the office in case the application has been allowed or so notify the fact of rejection in case the application has been rejected.
4. Every copy is ordinarily expected to be ready on the seventh working day after the fees have been paid.
5. Every copy made under this Rule shall be written in good legible hand or typed or photocopied.
6. To every copy made under these rules, shall be prefixed a heading containing short description of the record and the name of the dealer. In the copy of judgments or orders such heading shall also contain the following particulars:-
  - (a) name of the Appropriate Assessing Authority or the Officer who passed the order together with ward to which the file pertains and the year of assessment, if any. In case of appeals and revisions the name and the official designation of the Officer, whose order was appealed from, the day of the order, and

- (b) the name and address of the dealer.
7. After the copy has been made and before it has been revised and attested, the following particulars shall be endorsed thereon:-
    - (a) Number of the applications in register maintained in Form 2.
    - (b) Date of presentation of the application.
    - (c) Name of the copying clerk.
    - (d) Date on which the copy was completed.
    - (e) Cost of the copy.
    - (f) Date of delivery.
  8. No copy shall be delivered to any person until it has been examined, certified and stamped. The examiner shall see that the provision of law and of these rules have been complied with in all respects.
  9. The examiner, before he attests any copy, shall –
    - (a) personally compare such copy with the original from which it has been prepared with the assistance of the copying clerk, who made the copy;
    - (b) examine and initial the endorsement made upon the copy;
    - (c) attest every alterations made in such copy by initialing the same.
  10. When any copy is found to be correct in all respects and ready for delivery to the applicant, the examiner shall endorse thereon “Certified to be true copy” and shall sign and date the endorsement.
  11. In the event any copy being found to be unfit for issue by reason that it-
    - (a) has not been legibly and neatly written or typed.
    - (b) does not conform to these rules, or
    - (c) is defective or otherwise open to objection, the examiner shall forthwith write the word “Cancelled” across the copy; and a fresh copy shall be made without further charge.
  12. The affixing, by the examiner of his signature to a copy is a certificate that the copy has been personally compared by him and is suitable for delivery.

13. The copying clerk shall ensure-

- (a) that no file is taken out of the copying room;
- (b) that all files are locked up in an almirah with the key in his possession, before leaving office;
- (c) that no member of the public is allowed access to the copying room except for presenting the applications for supply of copies.

14. After the copies are ready, the fact shall be immediately notified by the copying clerk on the notice board.

15. If an applicant fails to take delivery of the copy for full four months from the last day of the month in which the copy was notified to be ready for delivery, it shall be filed.

16. An applicant for an urgent copy shall be entitled to have his copy furnished to him, if possible, by the third working day after the fees have been paid.

17. Urgent applications shall have as far as possible priority among themselves according to the date and serial no. of each application.

18. The examiner shall keep movement of each file in a register maintained in Form 3.

19. All applications for copies shall be kept by the copying clerk for three years or till such time as the stamp auditor has audited the necessary accounts.

Form 1  
Receipt No. ....  
Received on this date from  
.....

an application dated...  
for copies with court fee  
stamp(s) worth Rs....  
affixed to it, which has  
been entered at serial no...  
in register 2.

Form 1  
Receipt No. ....  
Received on this date from  
.....

an application dated...  
for copies with court fee  
stamps(s) worth Rs....  
affixed to it, which has  
been entered at serial no..  
in register 2.

Office of .....

Office of.....

Date.....

Date.....

Signature of recipient.....

Signature of recipient.....

### Form 2

#### Register of applicants for copies and fees realized

1	Date
2	Sl. No. of applications
3	Name and address of the applicant
4	Name of the office to which the file pertains
5	Nature of the case
6	Copies required
7	Whether urgent or ordinary
8	Fee already affixed
9	Words
10	Language
11	Copying fee
12	Urgent fee
13	Fees received at later stage
14	Date on which the copy was ready
15	The date of delivery of the copy
16	Initials of copying clerk

**Form 3**  
**Movement register of files to and from Copying clerk**

1	Sl. No.
2	Name of the dealer
3	Sl. No. of the application in respect of which the file was required
4	Date of receipt of the file
5	From which office received
6	Date when the file was returned
7	Signature of the recipient
8	Remarks

By Order and in the name  
of the Governor of Goa

(Shrikant M.Polle)  
Under Secretary (Fin. Exp.)

Porvorim, Goa.  
31<sup>st</sup> March, 2005.