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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of State Taxes

Trade Circular

No. CCT/26-2/2023-24/2280

(GVAT No. 02 of 2023-24)

Whereas, sub-section (1) of Section 18 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") is substituted vide the Goa Value Added Tax (Second Amendment) Act, 2023 (Goa Act No. 38 of 2023) published in Official Gazette, Extraordinary No. 5, Series I No. 25 dated 26th September, 2023. The same has come into force w.e.f. 21-09-2023. After said amendment, said sub-section now reads as under:-

"(1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under Section 3 and who has not obtained certificate of registration under sub-section (3) of Section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under Section 18 within

a period of 90 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023."

Now, by virtue of the amendment as aforesaid, every person dealing in 'goods' defined under the said Act, including alcoholic liquor for human consumption, is liable to get registered under the said Act within a period of 90 days i.e. by 20-12-2023, irrespective of his turnover of sales.

Therefore, all unregistered dealers dealing in goods under VAT namely, petroleum crude, motor spirit (commonly known as 'Petrol'), high speed diesel, natural gas and aviation turbine fuel and alcoholic liquor for human consumption are now required to obtain VAT registration in accordance with sub-section (1) of Section 18 of the said Act read with Rule 14 of the Rules made thereunder, on or before 20-12-2023.

Procedure for registration

The application for new registration under GVAT Act, 2005 is to be filed online in Form VAT-I after payment of the prescribed registration fees of Rs. 2,000/- by logging on to the portal <https://vat.goa.gov.in/comtax/>. The printed acknowledgment of the application must be signed, verified and submitted alongwith copies of the necessary documents, at the inward counter of local ward office having jurisdiction over the principal place of business of the applicant within 30 days of making the online application. Address of the ward offices are listed in the Citizens Charter published on <https://goagst.gov.in>, same can be accessed using link https://goagst.gov.in/PDF/gst_citizen_charter.pdf.

Benefits of registration

Upon registration, dealer would be eligible for the benefit of Input Tax Credit on goods held in stock, which were purchased within 3 months prior to the date of registration, in accordance with Section 9(4) of the said Act.

Consequences for not obtaining registration

Attention of dealers is also invited to Section 44 of the said Act, which provides that a person who fails, to apply for registration as required under Section 18 of the said Act is guilty of an offence and liable on conviction for a fine which may extend to Rs. 25,000/- or to imprisonment for a term which may extend to three months, or both.

Setting up of Help Desk at ward offices for hand holding of small/marginal liquor sellers

In case if any dealer needs any technical help in filing online application, he may visit Help Desk set up at the nearest ward office with all original documents required for obtaining new registration. Such small/marginal liquor vendors shall be provided all assistance and technical support for scanning of documents, generation of e-challan, filing of online application and all other technical aspects. The facilities/assistance provided at help desk shall be free of cost.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Tax, Goa.

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