- e) The society shall submit the proposal to the concerned O/o Asstt. Registrar in the prescribed application along with all the requirements.
- f) The Government may relax/modify any of the above conditions if deemed necessary.
- g) The society shall approve the proposal for Government assistance in the General Body/Special General Body before submitting the proposal to the concerned office of Assistant Registrar.
- h) The Registering Authority shall verify the utilization of the grants released.

Scrutiny Committee.— There shall be a committee for the purpose of scrutiny and recommendation of all the proposals received under above scheme to the Government for sanction as below:—

- 1) The Registrar of Co-operative Societies & ex officio Jt. Secretary to the Government of Goa, as Chairman.
- 2) Dy. Registrar of Co-operative Societies Technical/The Assistant Registrar of Co-operative Societies under whose jurisdiction the Societies falls as a Member.
- 3) The Deputy Director (Dairy Incharge) Department of Animal Husbandry and Veterinary Services as a Member.
- 4) The Assistant Accounts Officer, O/o Registrar of Co-operative Societies, Panaji, as a Member.

This Notification supersedes the earlier Notification No. 1-29-2013-14/PLG/RCS/568 dated 2nd July, 2013 and subsequent Addendum dated 03-06-2016.

This has been issued with the concurrence of Finance (Expenditure) Department vide their U. O. No. 1400074443 dated 7-10-2020.

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

Arvind B. Khutkar, Registrar of Co-operative Societies & ex officio Jt. Secretary.

Porvorim, 27th November, 2020.

Department of Finance

Office of the Commissioner of Commercial Taxes

CCT/26-2/2020-21/1858

- Read:- 1) Trade Circular No. 1 of 2017-18 dated 14th September, 2017 published in Official Gazette, Series I No. 25 dated 21st September, 2017.
 - 2) Trade Circular No. 2 of 2017-18 dated 31st October, 2017 published in Official Gazette, Series I No. 31 dated 2nd November, 2017:
 - 3) Trade Circular No. 3 of 2017-18 dated 29th November, 2017 published in Official Gazette, Series I No. 35 dated 30th November, 2017;
 - 4) Trade Circular No. 4 of 2017-18 dated 4th January, 2018 published in the Official Gazette, Series I No. 41 dated 11th January, 2018;
 - 5) Trade Circular No. 5 of 2017-18 dated 19th February, 2018 published in Official Gazette, Series I No. 47 dated 22nd February, 2018.
 - 6) Trade Circular No. 1 of 2018-19/2170 dated 11th September, 2018 published in Official Gazette, Series I No. 25 dated 20th September, 2018.
 - 7) Trade Circular No. 3 of 2018-19 dated 14th March, 2019 published in Official Gazette, Series I No. 51 dated 22nd March, 2019.
 - 8) Trade Circular No.1 of 2019-20 dated 21st March, 2019 published in Official Gazette, Series I No. 35 dated 28th November, 2019.

TRADE CIRCULAR (No. 1 of 2020-21)

The last date for furnishing the statutory declaration Forms in respect of tax periods upto 30-06-2017 in case of Dealers who were registered under the Central Sales Tax Act, 1956 was 30-09-2017.

Vide Trade Circulars referred above, the said date was extended from time to time till 31-12-2019. Now, the Department has received many representations from Dealers requesting to provide another opportunity to apply and obtain declaration Forms in respect of earlier tax periods till 30-06-2017.

Considering the requests made by Dealers, it is now decided to give one more last and final opportunity to all Dealers for filing online application for declaration Forms and to obtain the declaration Forms.

In view of above, the procedure for availing this last and final opportunity is hereby laid down as under:—

- 1. The final opportunity to submit manual application requesting to open window for filing online application for declaration forms should be exercised by the Dealers on or before 31-03-2021, in the following manner.
- 2. The Dealer shall make an application on a plain paper addressed to the Appropriate Assessing Authority in the local ward Office giving the category-wise details of the Declaration Forms required to be issued. A statement containing invoice-wise details of each transaction, inter alia, disclosing the date of invoice, invoice number, name of the Dealer to whom the Form is being issued, selling Dealer's TIN, commodity description, invoice value, purpose, etc. shall be annexed to the said application. The statement should disclose a clear demarcation of party-wise and quarter/month-wise forms to be issued with the sub-total of the value for each form.
- 3. The application along with the statement thereto shall be submitted at the inward counter of the jurisdictional ward office on or before 31-03-2021 and official acknowledgement shall be obtained by the Dealer. Since the facility of applying for declaration forms is being offered as a last and final opportunity, it should be ensured by the Dealer that the application and the statement annexed thereto is correct and complete in all respects.

- 4. Upon receipt of the application, the jurisdictional Assessing Authority shall verify the same and upon being satisfied about the correctness of the application, open the window on the portal thereby enabling the applicant Dealer to apply online for the declaration forms.
- 5. The window may be kept open for a period not exceeding 7 days during which the applicant Dealer has to furnish online, the details for declaration forms required. The jurisdictional Assessing Authority, however, may keep the window open for a period beyond said seven days in genuine cases, depending upon the number of Forms or such other reasons as may be found to be genuine.
- 6. The Assessing Authority, inter-alia, shall ensure that there are no material differences in the statement annexed to the physical application vis-a-vis the details furnished online. Upon being satisfied that there are no such differences and the Dealer is not otherwise ineligible for grant of declaration forms, the jurisdictional Assessing Authority shall dispose the online applications either by approving the declaration Forms or rejecting the request for valid reasons.
- 7. The process of downloading, printing and signing of declaration forms shall be completed by the Dealer at his end.
- 8. Invariably, the last date for submitting manual application by Dealer is 31-03-2021, and the jurisdictional Assessing Authority shall open the window within 5 working days from the date of receiving such application, and shall dispose the online application as early as possible and in any case on or before 30-04-2021. The process of downloading, printing and signing of declaration forms shall be completed by the Dealer at his end on or before 10-05-2021.

This issues with the approval of the Government.

Hemant Kumar, IAS, Commissioner of State Tax, Goa.

Panaji, 30th November, 2020.