



GOVERNMENT OF GOA
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES

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No. CCT/26-2/2021-22/ **2082**

Dated: 15th November, 2021

TRADE CIRCULAR
(No. 1 of 2021-22)

Consequent upon implementation of Goods and Services Tax regime w.e.f. 01st July, 2017, an opportunity for applying for the statutory Declaration Forms was given to the Dealers vide Trade Circular No. 1 of 2017-18 dated 14th September, 2017, published in the Official Gazette, Series I no. 25, dated 21st September, 2017 vide which last date for applying for statutory forms was stated as 31st October, 2017 which was further extended from time to time and finally till 31st March, 2021 by issuing the below given Trade Circulars.

Sr. no.	Trade Circular No.	Circular Date	Last date prescribed for availing statutory Declaration Forms
1	1 of 2017-18	14.09.2017	31.10.2017
2	2 of 2017-18	31.10.2017	30.11.2017
3	3 of 2017-18	29.11.2017	27.12.2017
4	4 of 2017-18	04.01.2018	-
5	5 of 2017-18	19.02.2018	31.03.2018
6	1 of 2018-19	11.09.2018	20.11.2018
7	3 of 2018-19	14.03.2019	30.04.2019
8	1 of 2019-20	21.11.2019	31.12.2019
9	1 of 2020-21	30.11.2020	31.03.2021

This office has received several representations that some statutory Declaration Forms are still pending since the Dealers failed to apply in time by availing the above given opportunities.

Since the prescribed limitation period for completing the assessments under the Goa Value Added Tax Act, 2005 for the period upto 30/06/2017 is now over, it is decided to permanently keep the option of submitting online requests for issue of statutory Declaration Forms.

The Dealers shall upload their requests for statutory Declaration Forms online using their user ID and the Appropriate Assessing Authority having jurisdiction shall verify the application, and upon being satisfied about the correctness and eligibility, may approve the form or reject the request for valid reasons after giving an opportunity of hearing to the applicant Dealer.

The Appropriate Assessing Authority shall carefully verify the following points before approving or rejecting the request for statutory Declaration Forms.

- a. Whether registration certificate of Dealer was valid for the period for which Declaration Forms are applied;
- b. Whether the transactions mentioned in the statutory Declaration Forms were properly disclosed in the returns filed by the Dealer;
- c. Whether the applicant Dealer is eligible for the issue of statutory Declaration Forms.

The applicant dealer shall download, print, sign and issue the Declaration Form at his end.

This issues with the approval of the Government.



[Handwritten signature]
15/11/17

(Hemant Kumar, IAS)
Commissioner of State Tax, Goa

Copy to: -

- 1) The Director of Printing & Stationery, Government Printing Press, Panaji for favour of publication in the Official Gazette.
- 2) Additional Secretary (Finance), Govt. of Goa, Secretariat, Porvorim;
- 3) Under Secretary, Finance (Rev. & Cont.) Dept., Secretariat, Porvorim;
- 4) Additional Commissioner of State Tax (North / South);
- 4) Dy. Commissioner of State Tax (All);
- 5) S. I. O., N.I.C. Goa, Porvorim, Goa;
- 6) State Tax Officers (All Wards);
- ✓ 7) Programmer, O/o. CST, Panaji for uploading on the websites;
- 8) Office file;
- 9) Guard file.