

Tabulation showing Form to be issued, time limit and fees prescribed and respective provisions of Act and Rules for various subjects under Goa Value Added Tax Act/Rules.

Subject	Form	Time limit	Fees	<u>Section Rule</u>
Application for registration	Form VAT -I	30 days	Fees as per Second Schedule to Rules (See Annexure I)	<u>18(2)</u> 3(i)
Application for renewal of R.C.	Form VAT-XXIV	At least one month prior to expiry of certificate	-----do-----	<u>28(1)</u> 3(v)
Application for composition of tax	Form VAT -XIII	Within 30 days from the commencement of the year extending to 60 days on payment of late fee	Late fee of Rs.50/- per day	<u>7</u> 25(3)
Submission of stock details as on 31/03/2005	Proforma	30 days from 01/04/2005. On application may be extended upto 60 days	-----	<u>84</u> 26
Input tax credit on stock held on 31/03/2005	-----	During 6 months from July to Dec., 2005, proportionately Purchases from 01/04/2004 to 31/03/2005 supported by purchase bills.	-----	<u>9(8)</u> 26
Claim for input tax credit on stock held at the time of registration any time after 01/04/2005.	-----	Within 30 days from the date of registration	-----	<u>9(4)</u> 14
Claiming input tax credit on capital goods	-----	Two equal annual instalments after close of the respective year. - For existing units - For new units - upon commencement of commercial production.	-----	9(9)

Input tax credit exceeding tax liability	----	Carry forward upto end of next financial year and if there is excess at the end of second year then to be refunded within 3 months of the date of filing application.	----	10
Information regarding change in business.	----	Within 30 days of the occurrence of the event	----	<u>22</u> 6
Intimation regarding the death of the dealer by his legal representation	-----	Within 30 days from the date of death	---	<u>22</u> 6
Application for cancellation of R. C.	----	Within 30 days from the date of occurrence of the even necessitating cancellation.	----	<u>18(18)</u> 8
Cancellation of R.C. under Goa Sales Tax Act which was deemed to have been issued under VAT Act.	---	R.C. under Sales Tax Act will be deemed to have cancelled from the date of issued of R.C. under VAT Act.	----	<u>87(1)</u> 8(3)
Filing of returns	Form VAT -III	Quarterly- Within 30 days after end of every quarter.	----	<u>24(1)</u> 15
Filing of return for composition dealer	Form VAT -IV	--do--	---	<u>24(1)</u> 25(7)
Revised returns	Form VAT -III	Any time before a notice for assessment is served or before expiry of one year whichever is earlier.	---	<u>24(3)</u> 15(7)
Filing of returns where business is closed upto the date of closure.	Form VAT -III	Within 15 days of the date of closure of business	----	<u>24</u> 15(6)
Payment of tax	Form VAT -V	Monthly tax liability exceeding Rs.1 lakh.	---	<u>25</u> 16

		<p>–every month within 20 days from end of the month.</p> <p>Monthly liability upto Rs.1 lakh – every month within 30 days from the end of the month.</p> <p>Opting for composition – every quarter within 30 days from the end of the quarter.</p>		
Payment of TDS by Employer	Form VAT - XVIII	Within 30 days from the date of deduction or crediting of the Contractor's accounts.	---	<u>28(2)</u> 17(1)
Certificate of TDS	Form VAT – VII	Within 25 days from the end of the quarter	---	<u>28(3)</u> 17(2)
TDS – Statement of amount deducted alongwith copies of chalans to be submitted by employer.	Form VAT –XXVII	Every quarter within 30 days of the end of the quarter.	---	<u>28(3)</u> 17(2)(iii)
Limitation for completion of assessment.	Form VAT –VIII (Notice) Form VAT –X (Assessment order)	3 years from end of year	---	29(3)
Re-assessment	Form VAT –IX	5 years from the expiry of the year to which tax relates.	---	<u>31(1)</u> 1
Notice for payment of assessed dues	Form VAT –XI	Dues to be paid within 60 days from the date of notice.	---	<u>29</u> 21(5)
Refunds	Form VAT –XII	Within 90 days of the date of order or receipt of application	---	<u>33(1)</u> 23(1)

		from the dealer.		
Application for L.T.C. refund by exporter	Form VAT – XXVI	To be refunded within – 3 months from the date of application	---	<u>34(1)</u> 24(1)
Appeal	Form VAT - XVII	Within 60 days from the date of receipt of order appealed against (Against assessment/ re-assessment order) Appeal to Tribunal	Rs.200/- Rs.250/-	<u>35(3)</u> 30
Revision to High Court	--	Within 60 days after being notified of the decision.	---	38(1)
Compounding of offences	---	May apply any time before commencement of court proceedings.	---	53(A)
Review by Tribunal	---	Application within 30 days of the date of order.	---	<u>37</u> 34(1)
Suo Moto Revision by Commissioner	---	Within 3 years	---	39
Auditing of accounts by C.A. – submission of Audit Report	Form VAT – XV	Within 9 months from end of the year	---	<u>70(1)</u> 37
Period upto which the books of accounts are required to be retained.	---	6 years	---	<u>20(4)</u>
If goods in movement are found without documents or documents appear to be false or forged and if directions are given to the driver not to part with the goods	---	Inquiry to be completed within 7 days	---	75(4)(a)

Period during which return of goods is admissible	---	Within 6 months	---	12(3)
Issue of credit note/debit note	---	Within 6 months after the date of original sale on purchase	---	<u>12</u> 18(1)
Intimation regarding transfer of business	---	Within 30 days of the date of transfer	---	<u>18(8)</u> 8
Clarification regarding rate of tax.	---	Order to be made by Commissioner within 6 months	Rs.100/-	<u>69(3)</u> 39
Application for reimbursement of tax paid by specified agencies.	Form VAT – XXIX	Within a period of 3 months from the date of purchase.	---	<u>6(1)</u> 56
Application for Objecting jurisdiction.	Form VAT – XXXI		Rs.100/-	<u>13(7)</u> 58
Certificate of Registration	Form VAT - II	Validity 3 years to be renewed after every 3 years.	---	<u>18</u> 4(i)
Amendment to Registration Certificate.	---	Information to be furnished within 30 days of occurrence of event.	Rs.100/-	<u>22</u> 6, 41
Certificate of composition.	Form VAT – XIV	Valid for one year.	---	<u>7</u> 25(3)
Renewal of certificate of composition	---	Within period of 30 days from the date of expiry of the certificate.	---	<u>7</u> 25(4)
Deemed notice for short payment/ non payment of tax with returns.	Form VAT – VI	To pay within 30 days from the date of service of notice.	---	<u>25</u> 16(4)
Certificate of registration for employer.	---	At lease one month prior to its expiry	---	<u>28</u> 5(i)
Demand notice for assessed dues	Form VAT - XI	Dues to be paid within specified time which may not exceed 60 days.	---	<u>29</u> 21(5)
Rectification of	Form VAT	Any time within one	---	<u>41(2)</u>

any order	– XIX	year.		40(1)
Revenue Recovery Certificate	Form VAT – XXIII	When fails to pay the demanded amount within the time specified in the notice.	---	<u>64</u> 27(1)
Declaration at check post	Form VAT – XX	To be submitted at the time of crossing the check post.	---	<u>75</u> 49
Declaration Form for purchase of capital goods.	Form VAT – XXX	To be submitted by the selling dealer alongwith the quarterly return.	---	Entry 23 <u>Of sec.B</u> 57
Application for enrolment as Sales Tax Practitioner.	Form VAT – XXI	May apply any time.	Rs.500/-	<u>82</u> 55
Certificate of enrolment as Sales Tax Practitioner	Form VAT – XXII	Certificate is valid till cancelled.	---	<u>82</u> 55(6)
Letter of authority.	Form VAT – XXXII	----	Rs.10/-	<u>28</u> 17(2)(iv) & 41
Any other application for relief under the Act.	---	---	Rs.20/-	<u>41</u>
Certified copies of records	---	To be ready on 7 th working day after fees are paid	Fees as per Third Schedule to the rules, other than those covered under Third Schedule. Rs.20/- per copy.	<u>41</u>