

Panaji, 11th November, 2010 (Kartika 20, 1932)

SERIES I No. 33

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(83)

In exercise of the powers conferred by sub-section (1) and (2) of section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Eight Amendment) Rules, 2010.

(2) They shall come into force at once.

2. *Amendment of rule 23.*— In rule 23 of the Goa Value Added Tax Rules, 2005,—

(i) in sub-rule (3), the expression “The registered dealer whose monthly tax liability exceeds Rs. 1.00 lakhs shall, from such date

as the Government may, by notification published in the Official Gazette, specify, file his quarterly return online through electronic systems by availing a system code number from the office of the commissioner, for filing such returns.” shall be omitted;

(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(3A)(i) The Government may, by notification published in the Official Gazette, specify the date and the dealer or class of dealers, who shall file their quarterly returns through electronic system, by such date, by availing a system code from the Appropriate Assessing Authority:

Provided that, any dealer who is not liable to file returns through electronic system as per clause (i) above, may, if he so desires, opt for filing his quarterly returns through electronic system by availing a system code from the Appropriate Assessing Authority.

(ii) A dealer liable or opting to file returns through electronic system shall enter the data in accordance with the

instructions that are applicable for filing the returns through electronic system. The dealer may visit the Department's official website for more details. The returns shall indicate the details of payments of tax effected during a quarter. Wherever the tax payments are made physically, the duplicate copies of the challans showing payment of tax shall be filed with the

Appropriate Assessing Authority, immediately, upon filing such returns".

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

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 11th November, 2010.

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Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00