

NOTIFICATION

No.4/5/2005-Fin(R&C)(17)

In exercise of the powers conferred by 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, as follows, namely:-

1. Short title and commencement. –

1) These rules may be called the Goa Value Added Tax (Second Amendment) Rules, 2005.

2) They shall come into force at once.

2. Insertion of new rule 58.- After rule 57 of the Goa Value Added Tax Rules, 2005 (hereinafter called as the “principal Rules”), the following new rule shall be inserted, namely.-

1) “58. Declaration for purchase of industrial inputs.-(1) The declaration referred to in the entry against serial number (53) of Schedule ‘B’ appended to the Act shall be in Form VAT – XXXIII which shall be issued in triplicate. The original and duplicate shall be made over by the purchasing dealer to the selling dealer, out of which, the original shall be furnished by the selling dealer to his Assessing Authority alongwith the return. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be kept by the purchasing dealer for his record.

2) A single declaration in Form VAT – XXXIII may cover more than one transaction of purchases if such purchases are made within a quarter and their details, namely, serial number, date of tax invoice and amount of purchases are shown in the Form under the name, address, TIN and signature of the purchasing dealer.

3) If no such declaration in Form VAT – XXXIII is submitted by the selling dealer alongwith the quarterly return, then, the dealer will not be eligible for claiming the said sales as industrial inputs under entry at serial number (53) of the Schedule ‘B’ to the Act.

3. Insertion of new Form VAT – XXXIII.- After Form “VAT – XXXII” appended to the principal Rules, the following Form shall be inserted, namely:-

(Original/Duplicate/Triplicate)

Form VAT – XXXIII

[See rule 58]

DECLARATION

(Under entry at serial number (53) of Schedule ‘B’ to the Goa Value Added Tax Act, 2005) (Act 9 of 2005)

Sr.No:

Year:

I.....(name)(designation/status) of M/s.....(name and address of purchasing dealer), on behalf of said purchaser, do hereby declare that:-

(1) I/We am/are registered dealer holding TIN

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and that the registration granted to me/us is in force as on this date.

(2) The goods specified in the Tax Invoice No.....dated.....for

Rs.of M/s, holder of TIN,

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have been purchased by me/us as industrial inputs covered under entry at serial number (53) of Schedule ‘B’ to the Goa Value Added Tax Act, 2005, and are for use in manufacture of goods for sale and that they are properly recorded in our books of accounts.

I/We hereby declare that whatever is stated above is true to the best of my/our knowledge and belief.

Date:

Signature:.....

Place:

Status:.....

N.B.: To be issued in triplicate. The 'Original' and the 'duplicate' shall be made over by the purchasing dealer to the selling dealer, out of which, the 'original' shall be forwarded by the selling dealer to his Assessing Authority alongwith the return. The 'duplicate' shall be retained by the selling dealer for his record. The purchasing dealer shall keep the 'triplicate' for his record".

By order and in the name of the

Governor of Goa

Porvorim,Goa

3rd August, 2005.

(Shrikant M. Polle)

Under Secretary (Fin. Exp)

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