

**NOTIFICATION**

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 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 (First Amendment) Rules, 2005.

(2) They shall come into force at once.

2. Amendment of rule 14 .- In rule 14 of the Goa Value Added Tax Rules, 2005, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the dealer who is liable to pay tax under the provisions of clause (i) of sub-section (1) of section 3 of the Act, and has not made an application for registration as aforesaid in Form VAT – I hereto, shall make such application within 60 days from the appointed day.”.

**By order and in the name of the**

**Governor of Goa.**

Porvorim, Goa.

31<sup>st</sup> March, 2005.

**(Shrikant M. Polle)**

**Under Secretary (Fin. Exp)**