

**NoCST/04-06/VC/(9)/2004-05/1
Office of the Commissioner of
Commercial Taxes
Panaji - Goa**

Notification

In exercise of the powers conferred by sub-section (1) of section 72 of the Goa Value Added Tax Act, 2005 (GOA ACT 9 of 2005) (hereinafter referred to as the "said Act"), I, Shri Amit Yadav, the Commissioner, hereby specifies that every person registered under the said Act, and every dealer or other person liable to get himself registered under the said Act, other than the dealer who has opted for the composition of tax under section 7 of the said Act, shall keep and maintain the records as enumerated under sub-rule(2) of rule 43 of the Goa Value Added Tax Rules, 2005(hereinafter referred to as the 'said Rules').

Further, in exercise of the powers conferred by sub-section(2) of section 72 of the said Act, it is hereby directed that the dealer opting for composition of tax under section 7 of the said Act shall maintain a daily record of his gross sales and purchase details as provided under sub-rule(3) of rule 43 of the said Rules.

This Notification shall come into force with effect from 1st April, 2005.

Sd/-

Panaji

31st March, 2005.

Amit Yadav

**Commissioner of
Commercial Taxes**

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