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OFFICIAL GAZETTE

GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Order

No. 4/5/2005-Fin(R&C)/1083

Read: (1) Government Order No. 4/5/2005-Fin (R&C) dated 22-04-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-04-2010.

(2) Government Order No. 4/5/2005-Fin(R&C) dated 05-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36 dated 06-12-2012.

In exercise of the powers conferred by the proviso to sub-clause (a) of clause 2(A) of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 (hereinafter referred to as the "said Scheme"), the Government of Goa hereby authorizes an additional period of benefit of tax exemption to the following classes of industrial units for the purposes of clause 2(A) of the said Scheme:

- (i) a small scale/medium scale/large scale industrial unit which is registered under the said Scheme and whose entitlement to avail the benefit of NPV and/or the tax exemption for the inter-State sales, for the balance un-expired period computed on 31-03-2005, expires or expired after 01-04-2007 but before 31-03-2010, but which has not availed/granted/applied for, the benefit of additional period of tax exemption in terms

of clause (i) of the Government Order No. 4/5/2005-Fin (R&C) dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010 and the Government Order No. 4/5/2005-Fin(R&C) dated 05-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36 dated 06-12-2012, though the unit was eligible for the said benefit in view of the said Government Order dated 22-4-2010 and Government Order dated 05-12-2012, shall be entitled to an additional period of tax exemption for one year beyond its normal entitlement computed as on 31-3-2005 in terms of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).

- (ii) a small scale/medium scale/large scale industrial unit which is registered under the said Scheme and whose entitlement to avail the benefit of NPV and/or the tax exemption for the inter-State sales, for the balance un-expired period computed on 31-3-2005, expires after 31-3-2010, but which has not availed/granted/or applied for, the benefit of additional period of tax exemption in terms of clause (ii) of the Government Order No. 4/5/2005-Fin (R&C) dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010, and the Government Order No. 4/5/2005-Fin(R&C) dated 05-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36 dated 06-12-2012, though the unit was eligible for the said benefit in view of the said

Government Order dated 22-4-2010 and Government Order dated 05-12-2012, shall be entitled to an additional period of tax exemption for one year beyond it's normal entitlement computed as on 31-3-2005 in terms of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).

(iii) a small scale industrial unit which graduated into medium scale industrial unit on or before 31-03-2014, shall be entitled for one year extra benefit of NPV under the said Scheme, in addition to it's entitlement being certified by the Commercial Tax Department, after considering the additional benefit available to such unit.

(iv) a small scale/medium scale/large scale industrial unit which has already availed the benefit of additional period of exemption in addition to the balance un-expired period computed on 31-3-2005 in terms of the Government Order No. 4/5/2005-Fin(R&C) dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010 and/or the Government Order No. 4/5/2005-Fin(R&C) dated 05-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36 dated 06-12-2012, shall be entitled for an additional period of one year in pursuance of this Order.

(v) a small scale/medium scale/large scale industrial unit which is availing or may be allowed to avail the benefit of additional period of exemption in addition to the balance un-expired period computed on 31-3-2005 in terms of the Government Order No. 4/5/2005-Fin(R&C) dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010 and/or the Government Order No. 4/5/2005-Fin(R&C) dated 05-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36 dated 06-12-2012, shall continue to avail such benefits for a further period of one year, in addition and/or in continuation, if so desired by it, to what has been granted or to be granted in terms of the said Government Order dated 22-4-2010 and/or Government Order dated 05-12-2012, referred hereinabove.

(vi) a small scale/medium scale/large scale industrial unit which had filed declaration in Form IV for claiming benefit of exemption for additional period under the said Government Order dated 22-4-2010 but had failed to file a fresh declaration in Form IV for claiming such benefit under the said Government Order dated 05-12-2012, shall be entitled to avail benefit in terms of the said Government Order dated 05-12-2012 and in pursuance of this order for a further period of one year each, in addition and/in continuation, if so desired by it, to what has been granted or to be granted in terms of the said Government Order dated 22-4-2010:

Provided that in order to claim such benefit, the industrial unit shall file it's willingness with the office of Commissioner of Commercial Taxes, in writing to the effect of date it would like to enjoy such benefit whether from the date of expiry of additional period granted under the said Government Order dated 22-4-2010 or otherwise, indicating the exact date of such exemption, within a period of 60 days from the date of publication of this Order in the Official Gazette, failing which, such benefit shall be effective from the next date on which the exemption granted earlier in pursuance of said Scheme and/or in pursuance of the said Government Order dated 22-4-2010, as the case may be, comes to an end.

(vii) a small scale/medium scale/large scale industrial unit in respect of which the additional period of benefit of tax exemption granted under the said Scheme and/or the said Government Order dated 22-4-2010 or the Government Order dated 05-12-2012, is already expired on the date of publication of this Order in the Official Gazette, the additional period of benefit of tax exemption of one year in terms of this Order shall be effective, subject to the fulfillment of the eligibility criteria laid down under the said Government Order dated 22-4-2010 or the Government Order dated 05-12-2012, from the date of publication of this Order in the Official Gazette. However, if an eligible unit, as mentioned above, is willing to enjoy the benefit of tax exemption in continuation to the period of exemption granted in view of the said Government Order dated

22-4-2010 and/or the Government Order dated 05-12-2012, it will be allowed to do so, only upon filing an application on plain paper alongwith all relevant details within a period of 60 days from the date of publication of this Order in the Official Gazette, addressed to the Commissioner of Commercial Taxes, to allow the extended period of one year.

Explanation:

The exemption granted hereinabove may be withdrawn, by the Commissioner, at any time, after giving to the declarant a reasonable opportunity of being heard, if it is noticed that the same is already availed or being availed by furnishing false information or without being eligible to enjoy the same and the Commissioner shall be free to recover the entire sum towards the tax liability alongwith interest and penalty, as the case may be, as provided under the provisions of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) and the rules framed thereunder.

Similarly, in case of the industrial units which are enjoying or allowed to continue to enjoy, or may be allowed to avail, the benefit of tax exemption in terms of the said Scheme or the said Government Order dated 22-04-2010 and/or Government Order dated 05-12-2012, the additional period of tax exemption in such case/ /cases, in terms of this Order, subject to fulfillment of the eligibility criteria as stipulated in this Order by such unit, shall commence from the date of expiry of the period in respect of existing benefit of tax exemption enjoyed or allowed to continue to enjoy or may be allowed to avail, such benefit.

Note:

- (I) The following industrial units shall not be entitled to the benefit of additional period of tax exemption:
- (a) the industrial units which have been declared by the Central Government as of high polluting nature and to whom the tax exemption has been extended by the Government under special order.
 - (b) the industrial unit whose tax exemption/ /entitlement of benefit of NPV expired on or before 01-04-2007.

- (c) the industrial units which are covered by the Schedule appended to item No. (ii) of sub-clause (e) of clause 2(A) of the said Scheme.
- (d) the small scale industrial unit upon it's graduation into medium scale industrial unit, the period of entitlement to the extent it remains un-utilised on the date of it's graduation.

- (II) Only such industrial units which are covered under clauses (i) and (ii) above shall file a fresh Declaration in Form IV in order to claim benefit of tax exemption under this Order. In such case, the one year period shall be effective from the date of publication of this Order in the Official Gazette subject to filing the declaration with the Commissioner within sixty days from the date of such publication, failing which, the same shall be from the date of filing of declaration in Form IV.
- (III) The declarant industrial units are required to file quarterly returns as per the provisions of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) and/or the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) and effect payment of Net Present Value, accordingly.
- (IV) The benefit under the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 as well as the additional period of benefit of tax exemption authorized/granted in pursuance of the Government Order dated 22-4-2010 and/or the Government Order dated 05-12-2012 and/or this Order is liable to be withdrawn in the event of any of the details furnished in the declaration are proved to be incorrect or in the event of non-compliance within the time stipulated in the deficiency memo issued, if any, by any Tax Authority appointed under section 13 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005).

This Order shall come into force with immediate effect.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 26th June, 2014.

Notification

No. 5/3/2006-Fin(R&C)(4)/1073

In exercise of the powers conferred by sub-section (1) of Section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa, being of the opinion that it is necessary in the public interest so to do, hereby exempts the tax payable under the said Act by Sanjivani Sahakari Sakhar Karkhana Limited, Dayanandnagar, Tisk,

Usgao-Ponda, on entry of all goods in the area falling within the jurisdiction of Village Panchayat of Dharbandora, Taluka Dharbandora, for use by them, with effect from 1st April, 2014 till 31st March, 2015.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 24th June, 2014.

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