

Notification

4/5/2005-Fin(R&C)(146)

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, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Twelfth Amendment) Rules, 2016.

(2) They shall come into force with effect from the 1st day of April, 2017.

2. *Amendment of rule 16.*— In rule 16 of the Goa Value Added Tax Rules, 2005, in sub-rule (1), the following proviso shall be inserted, namely:—

“Provided that the dealer registered under sub-section (1) of section 18, dealing in goods other than petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and liquor, including foreign liquor, Indian made foreign liquor, Country liquor and beer, whose certificate of registration expires on the 31st day of March, 2017, need not apply for renewal of registration and pay the renewal fees. The certificate of registration already granted to such dealer shall remain valid until it is cancelled:

Provided further that if such dealer has effected payment of the same, then he shall be entitled for refund/adjustment thereof under sub-rule (3) of this rule.”.

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

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 30th March, 2017.

Department of Revenue

Order

35/4/2016-RD

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa (hereinafter referred to as the ‘said Act’) and in supersession of the Government Order No. 35/4/2016-RD dated 30-03-2016, published in the Official Gazette, Series I No. 53, dated 31-03-2016, the Government of Goa hereby,—

(i) reduces the stamp duty chargeable on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property, which is presently specified in Article 22(b) of Schedule I-A to the said Act, to the scale as specified hereunder:—

(a) where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 600/- but does not exceed Rs. fifty lakhs, the stamp duty shall be 3%;

(b) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees fifty lakhs but does not exceed rupees seventy-five lakhs, the stamp duty shall be 3.5%;

(c) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees seventy-five lakhs but does not exceed rupees one crore, the stamp duty shall be 4%;

(d) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees one crore, the stamp duty shall be 4.5%;

(ii) reduces the stamp duty chargeable on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property,