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GOVERNMENT OF GOA
OFFICE OF THE COMMISSIONER OF STATE TAXES

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No. CCT/26-2/2023-24/1986

Date: 13/09/2023

TRADE CIRCULAR
(GVAT No. 1 of 2023-24)

Whereas, Notification No. 38/1/2017-Fin(&C)/3536 dated 14/06/2023 regarding amendment to Schedule 'C' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) was issued on 14/06/2023 but was made available / published in the late evening on 15/06/2023 i.e the date of publication of the notification and published in Extraordinary Official Gazette, series I No. 11 dated 15th June, 2023. Notification is also made effective from the date of publication. This has caused hardship to the dealers in implementing the said notification.

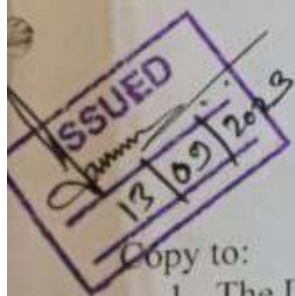
Therefore, considering above facts and hardships caused to the dealers, it is hereby clarified that, as the notification was published late on 15th June, 2023, the effectivity of the notification shall be considered from 00:00 hrs on 16th June, 2023.

This issues with the approval of the Government conveyed vide UO. No. 4122/F dated 18/08/2023.



(S. S. Gill, IAS)

Commissioner of State Tax, Goa



Copy to:

1. The Director, Printing and Stationery, Government Printing Press, Panaji, for favour of publication in the **Extraordinary Official Gazette**;
2. Additional Commissioners of State Tax – I, Panaji and II, Margao;
3. All the Deputy Commissioners of State Tax, All Wards;
4. All the State Tax Officers and Ward Offices, All Wards;
5. Office File;
6. Guard File.