



GOVERNMENT OF GOA

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES

2nd Floor, Goa Rajya Kar Bhavan, Old IPHB Complex,

Near O/o Chief Electoral Officer, Altinho, Panaji Goa Pin code 403001

Tel: 0832-2229225

Fax: 0832-2225032

Email: gst-ctax.goa@gov.in

Website: www.goagst.gov.in

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Sub.: FAQs for clarifying various aspects of 'specified premises' in the context of supply of restaurant services.

TRADE CIRCULAR

No. 1/2025-26-GST

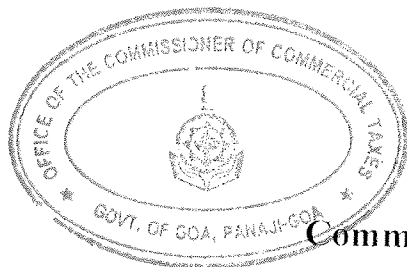
Attention of Trade, Industry & in particular all registered Taxable Persons under the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 is hereby invited to the Frequently Asked Questions (FAQs) for clarifying various aspects of 'specified premises' in the context of supply of restaurant services.

M/s. Goods and Services Tax Network has released FAQs for clarifying various aspects of 'specified premises' in the context of supply of restaurant services which has been duly approved by GST Implementation Committee (GIC) and circulated to all the states for further circulation among all the Taxable Persons and Jurisdictional Tax Authorities.

The revised definition of 'specified premises' has come into force with effect from 01/04/2025 as notified vide Notification no. 38/1/2017-Fin(R&C)(05/2025-Rate)/47 dated 16.01.2025, published in the Extraordinary Official Gazette No. 2, Series I, No. 42 dated 16/01/2025.

This GST Trade Circular is issued for circulating the above said FAQs among all the stake holders and the trade and industry. The FAQs are enclosed herewith as Annexure to this Trade Circular. All Stake holders are requested to make use of the FAQs for clarifying their doubts.

Given under the seal of this office.



(S. S. Gill, IAS)

Commissioner of State Tax, Goa

To,

The Director of Printing and Stationery, Government of Goa, Government Printing Press, Panaji, Goa for favour of publication in the Extraordinary Official Gazette.

Copy to: -

1. Under Secretary (Finance R & C), Secretariat, Porvorim, Goa;
2. Under secretary (TRU), Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi;
3. GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharti Bldg, Connaught Place, New Delhi 110001;
4. Addl. Commissioners of State Tax (HQ) / Addl. CST (Appeals-North) / Addl. CST (Enf-North) / Addl. CST (Appeals-South) / addl. CST (Enf-South);
5. All the Deputy Commissioners of State Tax;
6. All the State Tax Officers and Ward Offices;
7. Director of Information & Publicity, Panaji, Goa;
8. Director of Industries, Trade & Commerce, Panaji, Goa;
9. The President, Goa Chamber of Commerce & Industries, Panaji, Goa;
10. ICAI Goa Chapter, ICAI Bhavan, Kadamba Plateau, Tiswadi, Goa;
11. All Goa Tax Practitioners Association;
12. All Goa State Industries Association, Goa;
13. Goa MSME Association, Goa;
14. Goa Distributors Association;
15. Nodal Officer / Programmer for uploading on Department website;
16. Office File;
17. Guard File.

Annexure

Frequently Asked Questions on

'Restaurant Service' supplied at 'Specified Premises'

Sl. No.	Question	Answer
1.	What do you mean by 'specified premises'?	<p>W.e.f. 01.04.2025, the definition of specified premises shall be as under:</p> <p>“Specified premises”, for a financial year, means,-</p> <ul style="list-style-type: none">(a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or(b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises; <p>As per the above definition, a premises from which 'hotel accommodation' services, having the value of supply of any unit of accommodation more than Rs. 7,500 per unit per day or equivalent have been supplied in a FY, becomes a 'specified premises' for the subsequent FY.</p> <p>At the same time, a supplier of hotel accommodation service, whether an existing registrant or a new applicant, has also been given an option to declare the premises from which supplies are made/will be made, as a specified premises for a Financial Year.</p>
2.	What is the rate of tax notified by the Government for	Entry 7(vi) of notification No. 11/2017-CTR dated 28.06.2017 prescribes the rate of 18% with ITC for restaurant services supplied at specified premises.

Sl. No.	Question	Answer
	'Restaurant Service' supplied in 'Specified Premises'?	For restaurant services supplied outside specified premises, the rate of 5% without ITC is applicable as per entry 7(ii) of notification No. 11/2017-CTR dated 28.06.2017.
3.	What will be the change in the definitions of 'declared tariff' and 'specified premises' pre and post 01.04.2025?	<p>For the period prior to 01.04.2025, "specified premises" shall mean premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>For the period prior to 01.04.2025, "declared tariff" shall mean charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p> <p>With effect from 01.04.2025, the definition of "declared tariff" shall be omitted.</p> <p>For the period starting from 01.04.2025, the value of supply of hotel accommodation in the previous FY, i.e., the transaction value charged for the said supply, would be the basis for determining whether the premises providing hotel accommodation service mandatorily falls under the category of 'specified premises' or not in the current FY. The revised definition of 'specified premises', to be brought into effect from 01.04.2025, has been worded accordingly.</p>
4.	What is the objective of the change in the definition of specified premises with effect from 01.04.2025, as notified vide Notification No. 05/2025-Central Tax(Rate) dated 16.01.2025?	<p>The said change is being brought about with the following objectives:</p> <ol style="list-style-type: none"> to replace the notion of 'declared tariff' with 'value of supply' (i.e. transaction value) in the definition of specified premises, since the GST rate applicable to supply of hotel accommodation service is also dependent on the value of supply only, in view of the fact that the hotel industry has largely moved to a dynamic pricing model. to make the 'specified premises' status of a premises providing hotel accommodation service, in the current FY, dependent upon the 'value of supply' of units of

Sl. No.	Question	Answer
		<p>accommodation provided by the premises providing hotel accommodation service in the previous FY. This will give certainty regarding the 'specified premises' status of a hotel for any Financial Year;</p> <p>c. to give an option to the supplier of hotel accommodation service to declare the premises as 'specified premises' so that the restaurants located in the said premises can avail the rate of 18% with ITC on the supply of restaurant service.</p>
5.	Who can file a declaration to declare that a premise is a specified premise? By which date is the declaration to be filed?	<p>A registered person supplying hotel accommodation service can file a declaration declaring the premises, from which the hotel accommodation services are supplied, to be a 'specified premises', for a financial year. This declaration will be required to be filed in the format notified as Annexure VII to Notification No. 11/2017-CT(Rate) dated 28.06.2017. This declaration will have to be filed between 1st January and 31st March of the financial year preceding the financial year for which the registered person intends to declare the premises as 'specified premises'.</p> <p>A declaration can also be filed by a person applying for registration (who intends to supply hotel accommodation services) declaring the premises, from where hotel accommodation services are to be supplied, to be a 'specified premises'. This declaration will be required to be filed in the format notified as Annexure VIII to Notification No. 11/2017-CT(Rate) dated 28.06.2017. This declaration will have to be filed within 15 days of obtaining acknowledgement (ARN) of the application for registration in FORM GST REG-02.</p> <p>Illustration: 'A' (an unregistered person) is starting a new business wherein he intends to supply hotel accommodation service from his premises and also wants to operate as a 'specified premises'. He applies for GST registration on 02nd May, 2025 and receives ARN number on 02nd May, 2025. He has to file the declaration Annexure VIII, within 15 days, i.e., on or before 16th May, 2025 before the jurisdictional authority.</p>

Sl. No.	Question	Answer
		<p>Anyone who is not supplying/intending to supply hotel accommodation service cannot file this declaration.</p> <p>Illustration: A mall owner, who may have rented out part of his mall premises to a supplier of hotel accommodation service as well as to other multiple restaurants operating from his/her mall, would not be eligible to file this declaration as he himself is not a supplier of hotel accommodation service. The supplier of hotel accommodation service operating in this mall can declare the premises from which hotel accommodation services are supplied as a specified premises. This will make the restaurants located in the said hotel premises liable to pay tax at the rate of 18% with ITC. Restaurants located in the mall, but outside the said hotel premises, will not be affected by this declaration, and will continue to pay GST at the rate of 5% without ITC.</p>
6.	What will be the validity of the above declarations?	<p>In order to facilitate ease of compliance, the 'opt-in' declarations (Annexures-VII and VIII of Notification No. 11/2017-CT(Rate)) will be valid until the taxpayer decides to 'opt-out' by filing a declaration in Annexure IX of the same Notification declaring that the premises shall not be a 'specified premises'.</p> <p>This 'opt-out' declaration shall have to be filed between 1st January and 31st March of the financial year preceding the financial year from which the taxpayer wants to 'opt-out'. Similar to the 'opt-in' declaration, the 'opt-out' declaration shall also be valid until the taxpayer decides to 'opt-in' again using the declaration in Annexure-VII.</p> <p>The above mechanism of 'opt-in' and 'opt-out' will obviate repeated annual filing of these declarations before the beginning of each Financial year.</p> <p>It is emphasized that the status of a premises as a 'specified premises' or 'not a specified premises' shall remain the same for the entirety of a financial year (or, in case of new registrations, for the remainder of the financial year) and cannot be changed during the financial year. The 'opt-in' and 'opt-out' declarations, which are to be filed between 1st</p>

Sl. No.	Question	Answer
		<p>Jan and 31st March of any FY, shall take effect only from 1st of April of the next FY.</p> <p>Illustration:</p> <p><i>'A' is a supplier of hotel accommodation service who has not supplied any unit of accommodation at value of supply above Rs 7500/- in the FY 2025-26. However, 'A' would like to operate as a 'specified premises' for FY 2026-27 till FY 2029-30. Thereafter, from FY 2030-31 onwards, 'A' does not want to operate as a 'specified premises'.</i></p> <p><i>'A' has to file opt-in declaration (Annexure VII) between 1st January, 2026 and 31st March, 2026 and the declaration will be valid for the subsequent years.</i></p> <p><i>'A' has to file opt-out declaration (Annexure IX) anytime between 1st January, 2030 to 31st March, 2030, so that he shall no longer be a 'specified premises' for FY 2030-31 onwards.</i></p>
7.	<p>I am a supplier of hotel accommodation service, and I had supplied a unit of accommodation at value of supply above Rs. 7,500/- in the preceding financial year.</p> <p>Do I automatically fall under the category of 'specified premises' in the current Financial Year, or was I required to file a declaration to this effect before the beginning of the current financial year?</p>	<p>If you have supplied a unit of accommodation at value above Rs. 7,500/- in the preceding financial year, then you automatically and mandatorily fall under the scope of 'specified premises' for the current financial year, and you need not file a declaration to this effect.</p>
8.	<p>In case I have not supplied any unit of accommodation at value above Rs.</p>	<p>You can do so by filing a declaration (Annexure VII of notification No.11/2017-CTR dated 28.06.2017) between 1st January and 31st March of the current financial year.</p>

Sl. No.	Question	Answer
	7,500/- in the current financial year, and I still want to fall under the scope of 'specified premises' for the next Financial Year, how can I do so?	
9.	What will be the modality of filing the above declarations?	The declarations for FY 2025-26 shall be filed physically/manually before the jurisdictional GST authorities till the time electronic filing of these declarations is enabled.
10.	Can I email/post my declaration to the jurisdictional authority?	Yes. You are allowed to submit the declaration forms through email or post. In such case, dated acknowledgement shall be issued to you in the same mode.
11.	Do I (supplier of hotel accommodation service) need to file a declaration every year to continue to function as a 'specified premise'?	<p>(i) For registered persons supplying hotel accommodation service</p> <p>No. Once a declaration as per Annexure VII is filed in the preceding year, the said declaration will apply to the current year and subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.</p> <p>(ii) For a person applying for registration</p> <p>Once a declaration as per Annexure VIII is filed, the said declaration will be valid from the effective date of registration for the remainder of the current year in which the person has applied for registration and it will apply to the subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.</p>
12.	Can I file a declaration at the time of obtaining a new GST registration?	<p>Yes. The declaration Annexure VIII can be filed within 15 days of obtaining an acknowledgment for the registration application in FORM GST REG-02, and it shall remain valid from the effective date of registration for the remainder of the Financial Year and shall apply to the subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.</p> <p>However, it may be noted that since the revised definition of 'specified premises' will come into effect only from 01.04.2025, hence any declarations filed in Annexure VIII</p>

Sl. No.	Question	Answer
		before 31.03.2025, by persons applying for registration, will only be effective for FY 2025-26 onwards.
13.	<p>I am a supplier of hotel accommodation service having multiple premises under a single GST registration. I have not supplied any unit of accommodation at value above Rs. 7,500/- in the preceding financial year from any of the premises.</p> <p>Does the declaration filed as per Annexure VII/IX apply to all my premises? Or do I have to file separate declarations for each of my premises?</p>	<p>The declarations as per Annexure VII/IX apply to only one premises, and the supplier of hotel accommodation service shall have to file separate declarations for each of the premises from where hotel accommodation service is supplied.</p> <p>It may also be added that any premises from which hotel accommodation service for any unit has been provided for a value of supply of greater than Rs. 7500 in the preceding financial year, automatically and mandatorily becomes 'specified premises' for the current financial year and no declaration needs to be filed for such premises.</p>
14.	<p>I am a supplier of hotel accommodation service having multiple premises under a single GST registration. In FY 2025-26, I have supplied a unit of accommodation having value of supply more than Rs. 7,500 from only one such premises. Will all of my premises automatically and mandatorily become specified premises for the next FY, i.e. FY 2026-27?</p>	<p>No, only that premise from which you have supplied a unit of accommodation having value of supply more than Rs. 7,500 will automatically and mandatorily become a specified premises for FY 2026-27. This will not affect the 'specified premises' status of your other premises.</p>
15.	<p>I am a registered supplier of hotel</p>	<p>For a new premises providing hotel accommodation service being set up by a registered supplier of hotel</p>

Sl. No.	Question	Answer
	accommodation service and have started providing hotel accommodation services from a new premises which I intend to operate as a 'specified premises'. Which declaration should I file?	accommodation service, which the supplier wishes to operate as a 'specified premises', the person shall have to file declaration in Annexure VIII and the declaration shall be valid for the remainder of the financial year and for subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX .
16.	I am a supplier of hotel accommodation service having multiple premises and am applying for GST registration for all such premises. Does the declaration (Annexure VIII/IX) apply to all my premises? Or Do I have to file separate declarations for each of my premises?	The declarations (Annexure VIII/IX) apply to only one premises, and the person applying for registration shall have to file separate declarations for each of his premises as per his decision to operate each of his premises as a 'specified premises' or not.
17.	If I have multiple premises from which I supply hotel accommodation service, and some of them are 'specified premises' while others are not, what will be the treatment of input tax charged on goods and services used in supplying the restaurant service at these premises?	As per entry at Sl. No. 7(ii) of Notification No. 11/2017-CT(Rate) dated 28.06.2017, the rate of GST applicable on restaurant services other than at specified premises is 5% without ITC, subject to the condition that the credit of input tax charged on goods and services used in supplying the service has not been taken. Read with Explanation (iv) of the said Notification, this means that credit of input tax charged on goods or services used exclusively in supplying restaurant services other than at specified premises should not be taken and credit of input tax charged on goods or services used partly for supplying restaurant services other than at specified premises and partly for effecting other services (including restaurant services at specified premises), is reversed as if supply of restaurant service other than at specified premises is an exempt supply.
18.	I am a supplier of hotel accommodation service, having	The address of the premises providing hotel accommodation service inside the mall, declared in Annexure VII filed by the supplier of hotel

Sl. No.	Question	Answer
	<p>premises inside a mall. I have not supplied any unit of accommodation at value above Rs. 7,500/- in the preceding financial year in the said premises and have declared the said premises to be a 'specified premises' by filing Annexure VII.</p> <p>I operate two restaurants from the said mall. Restaurant 'X' is located inside the premises from where I supply hotel accommodation service for which I have filed a declaration as per Annexure VII, and Restaurant 'Y' not located inside the said premises, but located in the same mall.</p> <p>What would be the applicable GST rate for restaurant service supplied by restaurant 'X' and restaurant 'Y'?</p>	<p>accommodation service, becomes a 'specified premises' by virtue of the declaration filed. Restaurants located inside the said address have to charge GST @18% for restaurant services being supplied from 'specified premises'.</p> <p>Therefore, Restaurant 'X' shall have to charge GST @18% with ITC for their restaurant services.</p> <p>Restaurant 'Y' is not located within the address declared by the supplier of hotel accommodation service who has filed Annexure VII.</p> <p>Therefore, restaurant 'Y' is not located in the 'specified premises' and therefore, shall have to charge GST @ 5% without ITC for their restaurant services.</p>
19.	I have filed Annexure VIII declaring my premises as 'specified premises' while	Annexure VIII declares a premises as 'specified premises' from the effective date of registration for the remainder of the financial year in which the person has applied for GST

Sl. No.	Question	Answer
	applying for GST registration. Can I opt out of it by filing Annexure IX?	<p>registration. Annexure IX cannot be filed to opt out for the said financial year.</p> <p>Annexure IX can be filed by the person to opt out of being a 'specified premises' for the subsequent financial year.</p>
20.	<p>I am a registered supplier of hotel accommodation service who has not supplied any unit of accommodation having the value of supply above Rs. 7500 in the current FY 2024-25. However, I want to declare my premises as specified premises for FY 2025-26. Therefore, I filed an 'opt-in' declaration in Annexure VII before the jurisdictional GST authority on 5th February, 2025.</p> <p>However, subsequently, I changed my mind and now want to withdraw the said declaration so that my premises is not a 'specified premises' for FY 2025-26. What should I do?</p>	<p>You should file an opt-out declaration before the same jurisdictional GST authority before 31st March, 2025. It may be noted that you shall not be allowed to file another opt-in declaration after you have filed the above opt-out declaration.</p>
21.	I am a registered supplier of hotel accommodation service who has declared his premises as a 'specified	<p>You should file an opt-in declaration before the same jurisdictional GST authority before 31st March, 2026. It may be noted that you shall not be allowed to file another opt-out declaration after you have filed the above opt-in declaration.</p>

Sl. No.	Question	Answer
	<p>premises' for FY 2025-26. To change the status of my premises for FY 2026-27, I filed an 'opt-out' declaration in Annexure IX before the jurisdictional GST authority on 5th February, 2026.</p> <p>However, subsequently, I changed my mind and now want to withdraw the said declaration so that my premises is a 'specified premises' for FY 2026-27. What should I do?</p>	
22.	<p>Revised definition of 'specified premises' are to come into force with effect from 01st April, 2025.</p> <p>When can I file a declaration to opt-in to operate as a 'specified premises' for the FY 2025-26?</p>	<p>The revised definition of 'specified premises' shall come into force w.e.f. 01.04.2025. However, in order to enable filing of declarations for FY 2025-26, the opt-in and opt-out declarations, have been brought into effect from 16.01.2025 vide Notification No. 05/2025-CT(Rate) dated 16.01.2025.</p> <p>This declaration (Annexure VII) can be filed physically/manually before the jurisdictional authority anytime till 31st March, 2025. The option to opt-out, in case of change in decision, also can be filed before 31st March, 2025 before the jurisdictional authority.</p> <p>For a person, who has applied for or has obtained registration during the period 16th January, 2025 to 31st March, 2025, the person shall have to file declaration (Annexure VIII) before the jurisdictional authority anytime between 16th January, 2025 and 31st March, 2025.</p> <p>Annexure VIII in this case would apply for the subsequent FY i.e., FY 2025-26 and would not be applicable for FY</p>

Sl. No.	Question	Answer
		<p>2024-25, as the revised definition of 'specified premises' shall come into force only from FY 2025-26 onwards.</p> <p>Further, once opted in for FY 2025-26 by filing Annexure VIII, such person shall not be able to opt-out for the FY 2025-26.</p> <p>For a person who has applied for registration after 01st April, 2025, s/he shall have to file declaration (Annexure VIII) before the jurisdictional authority and the declaration shall be valid for the remaining period of the financial year in which the person has applied for registration, i.e., FY 2025-26. The declaration shall continue to be valid for subsequent years unless the person declares the premises to not be a 'specified premises' by filing a declaration in the format specified at Annexure IX.</p>
23.	Are the revised provisions of 'specified premises' also applicable to catering services?	Yes, the revised definition of 'specified premises' is also applicable for determining the rate applicable on catering services, as specified at Sl. No. 7 of Notification No. 11/2017-CT(Rate) dated 28.06.2017.
24.	<p>For the financial year 2024-25, I have supplied at least one unit of accommodation service for more than Rs 7500 per unit per day or equivalent. Therefore, I would mandatorily be a specified premises for financial year 2025-26.</p> <p>However, in the financial year 2025-26, I have not supplied any unit of accommodation having value of supply more than Rs 7500 per</p>	<p>For a supplier of hotel accommodation service, who has supplied any unit of accommodation for more than Rs 7500 per unit per day or equivalent in the preceding year (2024-25), he is mandatorily a specified premises for the current financial year, i.e., in this case for financial year 2025-26. The premises is a specified premises owing to the mandatory condition being satisfied in the preceding year.</p> <p>However, since the supplier of hotel accommodation service has not supplied any unit of accommodation having value of supply more than Rs 7500/- per unit per day or equivalent in the financial year 2025-26, the premises would not be mandatorily a specified premises for the next financial year 2026-27. However, in view of the revised definition of specified premises, the supplier can declare the premises to be a specified premises by filing a declaration as per Annexure VII. If he chooses to not file any declaration, then, by default he would not be a specified premises for the year 2026-27, as he does not satisfy the mandatory condition. There is no requirement to</p>

Sl. No.	Question	Answer
	<p>unit per day or equivalent.</p> <p>Would I have to file any declaration to ensure that I am not a specified premises for the financial year 2026-27?</p>	<p>file any declaration to the effect that the premises is not a specified premises in such cases.</p>
25.	<p>For the financial year 2025-26, I filed an opt-in declaration, declaring my premises as specified premises for the said financial year, and for subsequent years.</p> <p>However, I did not supply any unit of accommodation having value of supply more than Rs 7500 in FY 2025-26.</p> <p>I do not want my premises to be a 'specified premises' for FY 2026-27. What am I required to do?</p>	<p>Even though you did not supply any unit of accommodation having value of supply more than Rs 7500 in FY 2025-26, you will not automatically revert to not being a 'specified premises' for FY 2026-27, since you had filed an 'opt-in declaration' for FY 2025-26. In this case, you will have to file an opt-out declaration for FY 2026-27, between 1st January, 2026 and 31st March, 2026.</p>
26.	<p>Is it mandatory that I should file my declaration for next financial year before 31st March of the preceding financial year?</p>	<p>Yes. For a registered supplier of hotel accommodation services, the declarations have to be filed within the time period of 1st January, to 31st March of the preceding financial year. No grace period is given for filing the declaration. The timelines are to be strictly adhered to. The status on 31st March, would be taken as the final declaration.</p>
27.	<p>Where are the declarations (Annexure VII, VIII and IX) available?</p>	<p>Apart from the Notifications, the declaration forms have also been made available on the CBIC website under Trade Facilitation > Improving Ease of Doing Business (https://www.cbic.gov.in/entities/cbic-content-mst/MTE5)</p>
28.	<p>Who will give the acknowledgment for the declaration filed?</p>	<p>Dated acknowledgment shall be given by the jurisdictional authority on receipt of declaration forms submitted by the suppliers of hotel accommodation service.</p>

Sl. No.	Question	Answer
		<p>At the time of submission of declaration form, jurisdictional authorities may only verify the completeness of the declaration and issue dated acknowledgement, without scrutinizing other aspects of the declaration, including whether the taxpayer is eligible to file the declaration or not. The declaration may be treated as filed on 'self-assessment' basis.</p>
