



**GOVERNMENT OF GOA**  
**OFFICE OF THE COMMISSIONER OF STATE TAXES**  
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No. CST/26-16/2025-26/ 1049

Dated: 11 /06/2025

- Ref: 1) Order No. CST/26-16/ GSTAUDIT/2024-25/3100 dated 09/10/2024**  
**issued by Commissioner of State Tax, Altinho, Panaji, Goa;**
- 2) Circular No. CST/26-16/2024-25/3514 issued on 06/11/2024 issued by**  
**Commissioner of State Tax, Altinho, Panaji, Goa;**
- 3)Corrigendum No. CST/26-16/GSTAUDIT/2024-25/3730 dated**  
**20/11/2024 issued by Commissioner of State Tax, Altinho, Panaji, Goa.**

**Subject: Extension of timelines for completion of assigned GST Audit Cases**  
**for Financial Year 2022-23 in a time bound manner.**

**CIRCULAR**

**{Issued u/s. 168 of the Goa Goods and services Tax Act, 2017 (Goa Act 4 of 2017)}**

Vide Order at ref. no. 1 above, 505 cases were selected for GST Audit under sub-section (1) of Section 65 of the Central Goods and services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 {hereafter referred as 'GST Law'} for the financial year 2022-2023 and were assigned to the respective Proper Officers (State Tax Officers and Assistant State Tax Officers of this Department).

Further, vide Circular at ref. no. 2 above, the instructions and timelines were issued for ensuring timely completion of said Audit cases well ahead of the statutory limitation period laid down under GST Law for various duties.

Vide letter no. CCT/Audit/2025-26/916 issued by DCST (Audit) dated 28/05/2025 the status of compliance from all the concerned Audit Officers was reviewed, and it has been noticed that some Proper Officers have requested for

extension of timelines for completion of the cases on the grounds of exigencies of other office work and also to maintain the quality of Audit report by carefully verifying each and every aspect of the taxpayer's compliance.

Hence, after review of the various grounds put forth by the concerned Officers for requesting extension of timelines, the timelines issued vide earlier Circular dated 06/11/2024 are hereby revised as under.

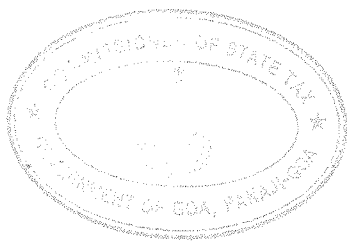
Particulars of action to be taken	Last date for completing action	Last Date for compliance to statutory limitation periods
Draft Audit Report (Form GST ADT 02) to be forwarded online for approval	15/09/2025	----
DCST to take final action on all draft audit reports	Within 15 days from date of receipt of draft report	----
Form GST ADT 02 to be signed, approved and issued	30/09//2025	----
Compliance report on completion of Audit to be submitted to respective DCST	10/10/2025	----
DCST to submit compliance to HO marking copies to respective Addl. CST	20/10/2025	----
SCN u/s. 73 or 74 to be issued on or before	31/10/2025	30/09/2026 (u/s. 73) 30/06/2028 (u/s. 74)
Forwarding the Case to Jurisdictional Proper Officer of taxpayer in Ward office where taxpayer is registered.	17/11/2025	----
Final Order u/s. 73 or 74 to be issued by jurisdictional Proper Officer on or before	31/12/2025	31/12/2026 (u/s. 73) 31/12/2028 (u/s. 74)

The Proper Officers/Audit Officers to whom Audit Cases are assigned shall strictly follow the above given revised timelines and complete the Audit on or before the dates as shown in the table, failure of which will attract disciplinary proceedings under relevant Conduct Rules.

The Dy. Commissioner of State Tax of respective wards shall ensure compliance of these instructions by the Proper Officers to whom the audit cases are assigned by strictly adhering to the extended timelines mentioned above.

Respective Additional Commissioners i.e. Addl. CST (Appeals- North) for all Ward offices in North Goa district and the Addl. CST (Appeals- South) for all ward Offices in South Goa District shall take regular review of Status of Audit Cases in their respective ward Offices under their jurisdiction and give them necessary instructions to adhere to the given extended timelines. Addl. CST(HQ) shall monitor the compliance of timelines by timely taking review of Audit Section at H.O. and ensure compliance of timelines.

Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.



(S. S. Gill, IAS)  
**Commissioner of State Taxes, Goa**

To,

- 1) All Proper Officers who are assigned cases vide order dated 09/10/2024.
- 2) All Deputy Commissioners of State Tax (DCST) in the Department;
- 3) All State Tax Officers (STO) & Assistant State Tax Officers (ASTO) in the Department.

Copy to:

- 1) Additional Commissioner of State Tax (HQ) / Additional Commissioner of State Tax (Appeals-North) / Additional Commissioner of State Tax (Appeals-South) / Additional Commissioner of State Tax (Enforcement-North) / Additional Commissioner of State Tax (Enforcement-South).
- 2) All ward Offices of this Department;
- ✓ 3) Programmer for uploading on Departmental websites;
- 4) Office File;
- 5) Guard File.

