



The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009

Act 17 of 2009

Keyword(s):

Applicant, Arrears of Tax, Dealer, Designated Authority, Hotelier, Relevant Act, Specified Period

Amendment append: 12 of 2020

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The Goa (Recovery of Arrears of Tax Through Settlement) Act, 2009

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The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) [20-8-2009] published in the Official Gazette, Series I No. 21 (Extraordinary) dated 25th August, 2009 and came into force at once.

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GOVERNMENT OF GOA
Department of Law and Judiciary
 Legal Affairs Division

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Notification

7/15/2009-LA

The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), which has been passed by the Legislative Assembly of Goa on 6-8-2009 and assented to by the Governor of Goa on 20-8-2009, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 25th August, 2009.

The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009

(Goa Act 17 of 2009) [20-8-2009]

AN

ACT

to provide for the expeditious enforcement of payment of arrears of tax relating to the period upto 31st of March, 2005, under Sales Tax Law, Central Sales Tax Law, Luxury Tax Law and Entry Tax Law, as in force in the State of Goa, by way of Settlement and matters connected therewith.

Be it enacted by the Legislative Assembly of Goa in the Sixtieth Year of the Republic of India as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force at once.

2. Definitions.— (1) In this Act, unless the context otherwise requires—

(a) “applicant” means an applicant referred to in section 5 and includes “dealer” or “hotelier,” his legal heir, successor, assignee, or nominee;

(b) “arrears of tax, penalty and interest” means,—

(i) tax, by whatever name called, payable by a dealer or a hotelier upon assessment or otherwise under the relevant Act in respect of the specified period; or

(ii) penalty imposed upon dealer or a hotelier, for the default in furnishing returns and/or payment of tax, in accordance with the provisions of the relevant Act, in respect of the specified period; or

(iii) interest payable by a dealer or a hotelier under the relevant Act for default in payment of tax or delay in payment of tax, beyond the specified time, in respect of the specified period;

(c) “Commissioner” means the Commissioner as referred to in the relevant Act;

(d) “dealer” means the dealer defined in section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(e) “designated authority” means the authority specified in section 3;

(f) “Government” means the Government of Goa;

(g) “hotelier” means the hotelier defined in section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988);

(h) “prescribed” means prescribed by rules made under this Act;

(i) “relevant Act” means,—

(i) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or

(ii) the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988); or

(iii) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(iv) the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000), the rules and the Notifications issued thereunder;

(j) “specified period” means any period of assessment upto the financial year ending on 31st day of March, 2005.

(2) Unless there is anything repugnant to the subject or context, all words and expressions used in this Act, which are not defined herein, but defined or used in the relevant Act, shall have the same meaning as respectively assigned to them in the relevant Act.

3. Designated authority.— For carrying out the purposes of this Act, the authorities referred to in section 13 (2) (a) and 13 (2) (b) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), or such other authority as the Commissioner may, under the relevant Act, by order made in that behalf nominate, shall be the designated authority and such authority shall have jurisdiction over such area or areas, as exercised by it under the relevant Act.

4. Eligibility for settlement.— (1) Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of tax, interest or penalty for the specified period where the amount in arrears does not exceed Rs. 20.00 lacs (Rupees Twenty lacs) per assessment, whether such amount is disputed in appeal, revision or review filed under the relevant Act or not:

Provided that where any appellate or revisional authority or any Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on the date of commencement of this Act, such case shall not be taken for settlement under this Act.

5. Application by the applicant.— (1) An application for the purpose of section 4 shall be made by an applicant to the designated authority in the Form specified in Part A of the Schedule hereto before expiry of three months, from the date of coming into force of this Act or by such extended date as the Government may, by notification in the Official Gazette, specify.

(2) The designated authority shall verify the correctness of the particulars furnished in the application, with reference to the records available with the assessing authority or any other authority with whom such records may be available, as the case may be.

(3) An applicant shall make application separately for each year under each of the Acts specified in clause (i) of section 2.

6. Determination of amount payable for settlement of arrears.— (1) Where the designated authority is satisfied about the correctness of the particulars set forth in the application made by the applicant, he shall, by order in writing, determine the amount payable by the applicant for the purpose of settlement of arrears of tax, interest and penalty at the rates specified in section 7:

Provided that the amount determined and payable by the applicant under this sub-section shall be rounded off to the nearest ten rupees.

(2) After the amount payable by the applicant is determined under sub-section (1) by the designated authority, the designated authority shall inform the same to the applicant in Form specified in Part B of the Schedule hereto. The applicant shall pay the amount within fifteen days from the date of receipt of the intimation, by challan, duly certified and issued by the designated authority, and submit a receipted copy thereof to the designated authority.

7. Rate applicable in determining the amount payable.— The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:—

(a) Where the arrears of tax have arisen on account of any order of assessment relating to the specified period and where no review or appeal or revision is preferred against the said order on the date of commencement of this Act, at the rate of 50% of the arrears of tax and interest only and any penalty levied thereof shall be waived fully.

(b) Where the arrears of tax, interest and penalty arisen on account of any order of assessment relating to the specified period is disputed, either in review or in appeal or in revision or in any other suit or in Writ Petition, filed before any Court of Law, on the date of commencement of this Act, such arrears shall be settled at the rate of 50% of the arrears of tax and 25% of the interest only and any penalty levied thereof shall be waived fully.

(c) Where the arrears are of post-assessment interest and penalty, the applicant shall pay 50% of the post-assessment interest only and the penalty levied thereof shall be waived fully.

(d) Where the arrears have arisen due to non receipt of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' or certificates of exemption in Form ST XI A or ST XI B, such arrears shall be settled at the rate of 50% of the arrears of tax only and the applicant shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.

8. Settlement of arrears and issue of certificate of settlement.— (1) The designated authority, on being satisfied that the applicant has paid the amount determined under section 6, shall issue a certificate of settlement in form as specified in Part C of the Schedule hereto, to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement.

(2) The designated authority may, by Order, for reasons to be recorded in writing, reject the application of the applicant on the ground that no question of settlement arises or rectify or amend the certificate of settlement issued under sub-section (1):

Provided that no order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard:

Provided further that an appeal against the order of the designated authority shall lie to the Commissioner and such appeal shall be made within a period of sixty days from the date of such order.

9. Bar on re-opening of settled cases.— A certificate of settlement issued under sub-section (1) of section 8 shall be conclusive as to the settlement to which the dispute relates, and no matter covered by such certificate of settlement shall be re-opened in any proceeding or review or revision, or in any other proceeding, under the relevant Act.

10. Withdrawal of review application, appeal and revision.— Notwithstanding anything to the contrary contained in any provision in the relevant Act, the review, appeal or revision for any period pending before the reviewing, appellate or the revisional authority, as the case may be, in respect of which a certificate of settlement is issued under sub-section (1) of section 8, shall be deemed to have been withdrawn by the applicant from the date of making of the application under sub-section (1) of section 5.

11. Reviewing, appellate and revisional authority not to proceed in certain cases.— No assessing authority, reviewing authority, appellate authority or revisional authority shall proceed to decide any assessment, review, appeal or revision under the relevant Act relating to any period in respect of which an application has been made under section 5 of this Act:

Provided that such authority shall proceed to decide such assessment, review, appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority in writing under sub-section (2) of section 8.

12. Revocation of certificate of settlement.— (1) Notwithstanding anything contained in sections 9 and 10, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority may, within one year from the date of issue of such certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-section (1) of section 8.

(2) If a certificate of settlement is revoked under sub-section (1), the assessment, review, appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provisions of sections 9 and 10, stand revived or reinstated immediately upon such revocation, and such assessment, review, appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in dispute in such review, appeal or revision has ever been made under this Act.

13. Information to be sent to the authorities under the relevant Act.— The designated authority shall keep the assessing authority, the reviewing authority, the appellate authority or the revisional authority, who, for the time being, has jurisdiction over the applicant under the relevant Act, informed, inter alia of—

- (a) making of an application by an applicant under section 5;
- (b) passing of any certificate or Order by the designated authority under section 8; or

(c) revocation of any certificate of settlement under section 12, in such form and manner, and within such time, as the Commissioner may, by notification in the Official Gazette, specify.

14. No refund of amount paid under the Act.— Any amount paid by an applicant under section 6 shall not be refundable under any circumstances:

Provided that in case of revocation of a certificate of settlement in accordance with section 12, the amount paid by the applicant under section 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

15. Power to make rules.— The Government may, by notification in the Official Gazette, make rules, either prospectively or with retrospective effect, for carrying out the purposes of this Act, and such rules may provide for all or any of the matter which, under any provision of this Act is required to be prescribed or to be provided by rules.

16. Power to remove difficulties.— If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order published in the Official Gazette, as the occasion may require, do anything which appears to it to be necessary to remove the difficulty:

Provided that no such order shall be made after expiry of two years from the date of coming into force of this Act.

SCHEDULE

PART A

Application for Settlement

(See section 5)

To,

The Designated Authority,

I _____ Proprietor/Partner/Karta/Managing Director / Director / Principal Officer / duly authorized officer / President / Secretary / legal heir / /Successor/assignee or nominee/myself/on behalf of an applicant, being eligible under section 4 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009, hereby apply for settlement of arrears of tax, penalty and interest.

I furnish hereunder the requisite particulars:—

- (1) Name of the applicant:
- (2) Status of the applicant:
- (3) Name and Style of the business:
or
The trade name of the business:
- (4) Address of the Business.—
 - (i) Principal place of business:
 - (ii) Add. place of business:
 - (iii) Factory premises:
- (5) Present postal address, if it is different from (4) above:
- (6) Reference to Certificate of Registration:
 - (i) VAT TIN
 - (ii) CST No.
 - (iii) Entry Tax Regn. No.
 - (iv) Luxury Tax Regn. No.
 - (v) Pre-VAT Sales Tax No.

(7) Period in respect of assessment of tax, interest and penalty, to which the application relates (Enclose copy of the assessment order for reference.)

01-04- to 31-03-
Whether it is
Luxury Tax/
/Sales Tax/
/Entry Tax:-

(8) Arrears of tax applied for Settlement:

- (i) Tax in arrears:
- (ii) Interest in arrears:
- (iii) Penalty in arrears:

Total _____

(9) (i) Whether the arrears is disputed in the appeal/
/revision/review.

(ii) If yes, please give the reference of the appeal/petition filed (Please enclose a copy thereof).

(iii) Authority with which it is pending either for hearing or decision.

(iv) Date of presentation of appeal/review/revision, so pending.

(10) Whether, any declaration in Form C or D, Form E-I/E-II or Form F or Form H or certificate in Form ST XI A or ST XI B is collected subsequent to assessment which helps to reduce the arrears of tax. If so, please file the said forms, alongwith the statements.

C Form Rs.
D Form Rs.
E-I Form
Rs.
E-II Form
Rs.
F Form Rs.
H. Form Rs.
ST XI A
Rs.
ST XI B Rs.

.....

.....

(11) Net amount of arrears applied for settlement

Tax	Rs.
Interest	Rs.
Penalty	Rs.
Total	_____

VERIFICATION

I/We solemnly declare that to the best of my/our knowledge and belief,—

- (a) the particulars and information given in this application are correct and complete;
- (b) the amount of arrears of tax, interest and penalty shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and
- (c) I/ the applicant am/is not otherwise ineligible for making this application in terms of the provisions of said Act.

.....
(Signature)

.....
(Name of the signatory in full)

.....
(Status in relation to the applicant)

Place:

Date:

PART B

Intimation to the applicant by the designated authority

[See section 6(2)]

No. _____

To,

Partner/Proprietor/Manager/Director

of _____

Address: _____

Registration No. _____ under the relevant Act.

Arrears in respect of period of assessment 01-04- to 31-03-

Sir/Madam,

With reference to your application No. _____ in Part A dated _____, for the settlement of arrears of tax, interest and penalty relating to the period _____ received in my office on _____, you are hereby informed that the amount payable for settlement of arrears of tax and/or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009, as follows:

- (i) Arrears of tax in dispute
- (ii) Amount covered by furnishing Turnover Tax of declaration forms:
 - C or D Forms
 - E-I/E-II Forms
 - F Form
 - H Form
 - Certificate in Form ST XIA
 - Certificate in Form ST XI B

.....
Total.....

(iii) Net arrears of tax [(i) - (ii)] Rs.

(iv) Arrears of interest	Rs.
(v) Arrears of penalty	Rs.
(vi) Amount of tax and interest determined payable for settlement:	
	Tax Rs.
	Interest Rs.
	Total

(Rupees _____ only)

Certified challan is enclosed. You are required to pay the amount by challan by _____ and furnish receipted copy of the challan to this office.

Date:

Signature

(Seal

Designation

.....
(Appropriate designated authority)

PART C

Certificate of settlement issued by the designated authority

[See section 8(1)]

On the basis of the application made by _____ (name of the applicant), who is carrying on/used to carry on the business in the trade, name of _____ at _____ (address) and who is/was holding R. C. (Local/Central/Luxury/Entry) No. _____ and TIN No. _____ under the _____ (name of the relevant Act), it is certified that:—

* (1) Arrears of tax, interest or penalty arisen on account of the order of assessment for the period from _____ to _____ against which, no appeal is preferred upto _____ has been settled under sub-section (1) of section 8 of the Settlement of Appeals and Arrears under Goa Sales Tax, Central Sales Tax, Goa Tax on Luxuries and Goa Tax on Entry of Goods Act, 2009.

* (2) Arrears of tax, interest and penalty arisen for the assessment period _____ which was pending in review/appeal/revision before _____ (name of the appropriate review/appellate/revisional authority), being review/appeal/revision case No. _____, has been settled under sub-section (1) of section 8 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

The applicant on the above application has paid a net amount of Rs..... as final settlement, which has been accepted.

ISSUED this _____ day of _____.

Signature

Designation

(Appropriate designated authority)

(Seal)

*Strike out whichever is not applicable.

N.B.: Endorse one copy of the settlement certificate Part A, Part B, and Part C to the Commissioner.

Secretariat,
Porvorim-Goa.
Dated: 25-8-2009.

V. P. SHETYE,
Secretary to the Government of Goa,
Law Department
(Legal Affairs Division).

Facilitation) (Second Amendment) Ordinance, 2020 (Ordinance No. 4 of 2020) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinances, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

Notification

7/13/2020-LA

The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 (Goa Act 12 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 17th August, 2020.

The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020

(Goa Act 12 of 2020) [12-08-2020]

AN

ACT

further to amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009).

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa (Recovery of

Arrears of Tax through Settlement) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 20th day of May, 2020.

2. *Amendment of long title.*— In the long title of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) (hereinafter referred to as the “principal Act”), for the expression “31st day of March, 2015”, the expression “31st day of March, 2016 or 31st day of January, 2020, as the case may be” shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act, for clause (j), the following clause shall be substituted, namely:—

“(j) “specified period” means,—

(i) any period of assessment upto the financial year ending on 31st day of March, 2016, in case where such assessment is finalized by passing assessment order on or before 31st day of January, 2020 and such assessment order is not disputed in appeal, revision or review filed under the relevant Act or before any Court;

(ii) any period of assessment upto the 30th day of June, 2017, in case where such assessment is disputed in appeal, revision or review filed under the relevant Act or before any Court before 31st day of January, 2020.”.

4. *Substitution of section 4.*— For section 4 of the principal Act, the following section shall be substituted, namely:—

“4. *Eligibility for settlement.*— Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period:

Provided that no application for such settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such

assessment has not been completed as on 31st day of January, 2020:

Provided further that the cases assessed or reassessed under section 31 or section 31A of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall not be eligible to make an application under section 5:

Provided also that the cases already decided and settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 shall not be taken up for settlement under this Act.”.

5. *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (1), for the expression “before expiry of three months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016”, the expression “before expiry of six months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020” shall be substituted.

6. *Amendment of section 6.*— In section 6 of the principal Act, in sub-section (2), for the existing provisos, the following provisos shall be substituted, namely:—

“Provided that an applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority a self-attested photocopy of such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

Provided further that where the designated authority is satisfied that the

applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal as on the 31st day of January, 2020, has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement:

Provided also that where an applicant whose appeal is pending before the Appellate Authority under the Goa Value Added Tax Act, 2005 or Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of interest and penalty in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) wherever applicable, such amount shall not be adjusted against the amount payable for the purpose of settlement of tax at the rates specified in section 7 of this Act:

Provided also that in respect of cases where any appeal or application for review/revision/rectification is not filed under the provisions of the relevant Act, the applicant shall not be eligible for refund of any penalty or interest already paid, either in full or in part under this Act.”.

7. *Substitution of section 7.*— For section 7 of the principal Act, the following section shall be substituted, namely:—

“7. *Rate applicable in determining the amount payable.*— The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:—

(a) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period and where no review or appeal or revision is preferred against such order as on 31st day of January, 2020 or if preferred is already decided on the date of commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020, such arrears shall be settled at the rate of 100% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

(b) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period is disputed, either in review or appeal or in revision or in any other suit or writ petition, filed before any court of law, on or before 31st day of January, 2020, such arrears shall be settled at the rate of 50% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

(c) Where the arrears of tax, interest and penalty have arisen due to non-submission of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' of the Central Sales Tax (Registration and Turnover) Rules, 1957 or certificates of exemption in Form ST XI A or ST XI B, of the Goa Sales Tax Act, 1964 (Act No. 4 of 1964) and dealer has filed an appeal against such dues determined in any order of assessment relating to the specified period, such arrears shall be settled at the rate of 50% of the arrears of tax to be worked out after considering the declaration forms or declaration certificates which the dealer has submitted till the date of making application in accordance with section 5 of this Act and the dealer shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.

(d) Notwithstanding anything contained in clause (a), (b) and (c) above, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act."

8. *Substitution of Form I and Form II.*— For the existing Form I and Form II of the principal Act, the following forms shall be substituted, namely:—

"FORM I

Application for Settlement

(See section 5)

To,

The Designated Authority,

I

Proprietor/Partner/Karta/Managing Director/
/Director/Principal Officer/duly authorized officer/
/President/Secretary/legal heir/Successor/assignee
or nominee/myself/on behalf of an applicant, being
eligible under section 4 of the Goa (Recovery of
Arrears of Tax through Settlement) Act, 2009 (Goa
Act 17 of 2009), hereby apply for settlement of
arrears of tax, penalty and interest.

I furnish hereunder the requisite particulars:—

- (1) Reference to Certificate of
Registration:
(i) VAT TIN :
(ii) CST No. :
(iii) Entry Tax Regn. No. :
(iv) Luxury Tax Regn. No. :
(v) Pre-VAT Sales Tax No. :
(vi) Entertainment Tax Regn. No. :
(2) Name of the applicant :
(3) Status of the applicant :
(4) Name and Style of the business :
or
The trade name of the business :
(5) Address of the Business.—
(i) Principal place of business :
(ii) Factory premises :

(6) Present postal address, if it is different from (5) above :
 (7) Period in respect of assessment of tax, interest and penalty, to which the application relates : _____
 (Enclose copy of the assessment order for reference.)

(iii) Total assessable value of above:
 (iv) Tax assessed on above:
 (v) Arrears after considering forms/Certificate:
 (11) Net amount of arrears applied for settlement
 (i) Tax Rs. : _____
 (ii) Interest Rs. : _____
 (iii) Penalty Rs. : _____
 Total : _____

Whether it is Sales Tax/CST/ Luxury Tax/ Entertainment Tax/ Entry Tax/VAT:-

(8) Arrears of tax applied for Settlement :
 (i) Tax in arrears : _____
 (ii) Interest in arrears : _____
 (iii) Penalty in arrears : _____
 Total : _____

(9) (i) the reference of the appeal/ review/revision/suit/petition filed (Please enclose a copy thereof).:
 (ii) Authority with which it is pending either for hearing or decision.:
 (iii) In case the appeal is pending before Tribunal, whether fifty per cent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans):
 (iv) In case the appeal is pending before Assistant Commissioner or Additional Commissioner, whether ten percent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans):
 (v) Date of presentation of appeal/review/revision/suit/petition, so pending.:

(10) Details of declaration forms or Certificates:
 (i) Type of form/certificate :
 (ii) Total No. of forms/certificates:

DECLARATION

I/We solemnly declare that to the best of my/our knowledge and belief,—
 (a) the particulars and information given in this application are correct and complete;
 (b) the amount of arrears of tax, interest and penalty shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and
 (c) I/ the applicant am/is not otherwise ineligible for making this application in terms of the provisions of said Act.

.....
 (Signature)

.....
 (Name of the signatory in full)

.....
 (Status in relation to the applicant)

Place:
 Date:

FORM II

Intimation to the applicant by the designated authority

[See section 6(2)]

No. _____

To,

 Partner/Proprietor/Manager/Director
 of _____
 Address: _____

 Registration No. _____ under
 the relevant Act.
 Acknowledgement No. _____

Arrears in respect of period of assessment
01-04- ____ to 31-03- ____

Sir/Madam,

With reference to your application bearing acknowledgement No. _____ dated _____, for the settlement of arrears of tax, interest and penalty relating to the period _____ received in my office on _____, you are hereby informed that the amount payable for settlement of arrears of tax and/or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), as follows:

(i) Arrears of tax	Rs. _____
(ii) Arrears of interest	Rs. _____
(iii) Arrears of penalty	Rs. _____
(iv) Amount of tax and interest determined payable for settlement:-	
Tax	Rs. _____
Interest	Rs. _____
Penalty	Rs. _____
Total	Rs. _____

(Rupees _____ only)

You are required to pay the amount by generating an e-challan within twenty days from the receipt of this intimation and furnish a self-attested copy of the receipt of such payment to this office.

Date: _____ Signature
(Seal) _____ Designation
.....
(Appropriate designated authority)".

9. *Repeal and Savings.*— The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Ordinance, 2020 (Ordinance No. 3 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,
Porvorim, Goa.
Dated: 17-08-2020

CHOKHA RAM GARG
Secretary to the
Government of Goa
Law Department
(Legal Affairs).

Notification

7/14/2020-LA

The Goa Goods and Services Tax (Second Amendment) Act, 2020 (Goa Act 13 of 2020), which has been passed by the Legislative Assembly of Goa on 27-07-2020 and assented to by the Governor of Goa on 12-08-2020, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary
(Law).

Porvorim, 17th August, 2020.

The Goa Goods and Services Tax (Second Amendment) Act, 2020

(Goa Act 13 of 2020) [12-08-2020]

AN

ACT

further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Second Amendment) Act, 2020.

(2) Save as otherwise provided in this Act,—

(a) sections 2 and 13 of this Act shall be deemed to have come into force on the 30th day June, 2020;

(b) sections 3 to 11 and 14 of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint; and

(c) section 12 of this Act shall be deemed to have come into force on the 31st day of March, 2020.

2. *Amendment of section 2.*— In section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in clause (14), for